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2 Canadian Healthcare Association
0 Association canadienne des soins de santé
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6 75 years of service / 75 années de service

***Advancing
healthcare for
Canadians***

*The Canadian
Healthcare
Association (CHA)
is the federation of
provincial and
territorial hospital
and health
organizations
across Canada.*

*Through its
members, CHA
represents a broad
continuum of
services provided
through regional
health authorities,
hospitals, facilities
and agencies that
are governed by
trustees who act in
the public interest.*

*CHA is a leader in
developing, and
advocating for,
health policy
solutions that meet
the needs of
Canadians and is
committed to a
publicly funded
health system that
provides access to
a continuum of
comparable health
services
throughout
Canada.*

ANNUAL REPORT 2005

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Report of the CHA Board Chairman

The last twelve months have seen many significant developments within Canadian health care, including the Chaouilli decision by the Supreme Court of Canada, the first anniversary of the First Ministers' Ten-Year Plan to Strengthen Health Care, and the election of a new federal government. It has been a privilege for me to have served as Chair of CHA's Board of Directors during this time of change and transition.

CHA responded to and influenced developments within the national health care debate with timely, thoughtful analysis. In our dealings with all levels of government, policy and decision-makers, sister organizations, the media, and Canadians as a whole, CHA emphasized our commitment to pan-Canadian ideals such as access to quality services across the continuum of care based on need, not ability to pay together with due attention paid to the appropriateness of care.

As CHA responded to external developments in health care, our Association was also busy with important work concerning the future of our Association, specifically, a review of our vision and mission as well as negotiating a proposed merger of CHA with the Canadian Association for Community Care (CACC).

From October through to February, through a special board committee and follow up work, we reviewed our vision and mission to ensure that each captured the evolving realities of our member organizations as they meet the ongoing challenges of delivering services while dealing with health system renewal, as well as better reflect the role of CHA at the national level as a strong voice for our members. I believe our updated vision and mission have accomplished this task. Further work is needed to elaborate on the values associated with the mission and vision and to ensure that CHA's activities, programs and services help the organization to move forward to achieve our goals, and this is underway.

In February, executive members of the CHA and CACC boards met to discuss our shared interest in integrating the two associations. This discussion confirmed much common ground and an intention to recommend amalgamation to our boards and members so that together we can build one strong organization that advocates for a truly integrated approach to health services. Over the past several months a steering committee made up of representatives of CACC and CHA have met both by teleconference and face to face to work out details. The integrated organization will continue under the historic CHA banner, combining the strengths of both organizations and leading the way in promoting pan-Canadian solutions for delivering a range of high quality, flexible, responsive and accessible services across the continuum of care. By bringing together both associations we will increase the influence we have in dealing with governments. A joint steering committee was given the task of examining membership criteria and models and recommending solutions. It is hoped that we will be able to confirm this amalgamation in June 2006 as each of our Boards deals with the decision. With a positive decision on amalgamation it would then take place by the end of October 2006.

As our Association evolves to meet the continuing challenges faced by our member organizations, I would like to take this opportunity to thank CHA's Board of Directors for their support to me in my role as Chair as well as their astute guidance to CHA. It has been a pleasure to be associated with such able and knowledgeable colleagues.

In particular, I would like to recognize and welcome Garnet Burns as the incoming CHA Chair. I wish Garnet well in his upcoming term and also extend my appreciation to him for his significant role in CHA's National Roundtable on Health System Effectiveness (HSE) in December 2005, which brought together health system leaders and public and private sector representatives who expressed their enthusiastic support for CHA's work to actualize HSE principles. He has also been an invaluable aid in our discussion with CACC.

I was pleased to have had the opportunity recently to attend meetings of the American Hospital Association (AHA) on behalf of CHA. While AHA faces unique challenges due to the number of uninsured Americans, there is also a commonality of issues between CHA and AHA regarding funding, quality, efficiency, performance outcomes, private delivery and other issues.

CHA's strength in our dealings with governments, policy and decision-makers, the media, and the public is our strength as the national voice of our member organizations. In this regard I wish to thank the Chairs and CEOs of member organizations for their commitment to and collaboration with CHA, for they are fundamental to the respect and esteem with which our Association is regarded as the voice of those who deliver health services at the grassroots level. I also very much appreciate the valuable contribution of all of our member organizations toward marking CHA's 75th anniversary.

I would also like to recognize the work of CHA President and CEO Sharon Sholzberg-Gray for both her steadfast commitment to CHA and our member organizations as well as her personal support to me in my role as Chair. Sharon's knowledge and expertise concerning Canada's health system, her articulate advancement of CHA's positions, and her stewardship of the daily operations of the Association made my job as Chairman much easier. I would also like to thank all CHA staff for their continuing diligence toward advancing CHA's agenda and their ready assistance to me as Chairman, which I appreciated.

In closing, as we advance toward CHA's 75th anniversary this fall, I encourage my Board colleagues, CHA member organizations, CHA staff, CHA's partners, and Canadians as a whole to embrace this celebration, knowing that CHA's impressive legacy of service to Canadians will be enhanced by our federation's continuing engagement with health system change and renewal to improve health services in Canada for many years to come.

Yours truly,

Alex Taylor
Chair
Board of Directors
Canadian Healthcare Association

President's Report

As CHA prepares to celebrate its 75th anniversary of service to Canadians this October, I am pleased to reflect upon how our many achievements of this past year have enhanced our position as the national voice of our member organizations and our reputation as an honest broker among all levels of government, policy-makers, the media, and even Canadians as a whole. CHA's responsiveness to and thoughtful analysis of major events over the past year in Canada's health care debate confirm our Association's status as a respected, influential voice within this discussion.

Immediately upon the conclusion of the highly successful National Healthcare Leadership Conference in June 2005, we responded at the Supreme Court to the watershed Chaouilli decision which struck down the prohibition against private health insurance for acute care health services in the province of Quebec. As CHA noted, given the complexity of Canada's health system and the evidence concerning the negative effects of allowing private health insurance, the claim by some and endorsed by a majority of justices on the Court that private insurance will somehow provide a quick fix to the challenges facing our health system is disconcerting.

In July 2005 CHA and our colleagues within the Canadian Medical Association, the Canadian Nurses Association, and the Canadian Pharmacists Association (collectively known as the "Group of Four") met with Deputy Minister of Health Morris Rosenberg to discuss the implications of the Chaouilli decision as well as progress concerning the First Ministers' Ten-Year Plan to Strengthen Health Care. Consultation with key government officials on these issues continued throughout the year.

One consequence of the Court's decision was increased debate concerning the effectiveness of Canada's health system. Some contend that countries with private and public funding and delivery options for acute care services outperform Canada's single payer system. However, in an analysis of data from the Organization for Economic Cooperation and Development (OECD) released in August 2005, CHA refuted this claim, showing that as a percentage of Gross Domestic Product and on a per capita basis, Canada's publicly funded health system is less expensive than that of other countries to which it is compared when public spending is examined alone as opposed to total spending (both public and private, which is misleading). CHA's disseminated this analysis to a wide audience in government, sister organizations and the media and received much positive feedback for our efforts.

CHA continued our strong defense of Canada's publicly funded health system on the occasion of the first anniversary in September 2005 of the First Ministers' Plan. In concert with our "G-4" colleagues as well as the Health Action Lobby, a broad coalition of which CHA is a founding member, we expressed serious concern regarding the fact that while Canadians believe the September 2004 agreement can help rebuild our health system, many fear that government will not meet their own deadlines for action. As CHA noted to governments, policy and decision-makers and the media, while Canadians are willing to invest in the health system, they expect to see tangible results

in return, including publicly reported information about health outcomes, clear lines of accountability and above all, access to timely and quality health care. While CHA is pleased that progress toward these objectives has been made, (with the active participation of CHA's members in the provinces and territories) we intend to hold governments' feet to the fire to ensure that they carry out their end of the bargain.

In October, CHA appeared before the House of Commons to present our pre-budget brief and recommendations. As CHA noted, while the Ten-Year Plan makes a significant contribution to enhancing Canada's publicly funded health system (in part because of CHA's work), there is still unfinished business and unmet needs in a number of areas, including wait times, home and community care, health human resources, primary health care reform, access to pharmaceuticals, an electronic health record and enhancement of public health. So while it is important to acknowledge progress, more needs to be done.

Later in the fall, as the possibility of a federal election became imminent, CHA made preparations to repeat its detailed comparison of each pan-Canadian party health platform. Our analysis presented each respective party's positions, provided critical commentary, and identified CHA's long-held views on key issues of concern to Canadians. CHA called on all parties to ensure: adequate and predictable federal funding with new investments to address unfinished business; pan-Canadian objectives in health and adherence to the Canada Health Act; access to health services based on need, not ability to pay, including access to an expanded continuum of care; timely access while noting the complexity of issues surrounding wait times; improved public health; primary health reform; a pan-Canadian health human resources strategy which is developed collaboratively; appropriate health indicators and benchmarks; a framework for improved accountability and transparency; and intergovernmental cooperation, including a reasonable and appropriate approach to fiscal imbalance issues.

While the election was a primary concern, it was not CHA's only focus. In the interests of advancing the cause of health system effectiveness (HSE), in December 2005, CHA organized a National Roundtable to share experiences and ideas about achieving best practices in governance, management, accountability and shared responsibility. More than 40 leaders and representatives from public and private sectors organizations across Canada attended, who noted their desire to work in partnership with CHA on this important and timely issue. I am delighted that by bringing together key stakeholders, CHA succeeded in identifying further steps to promote the adoption and implementation of HSE principles. CHA released its summary report of proceedings from the Roundtable in March, and has formed an External Advisory Panel in Health System Effectiveness, comprised of experts from the health system, government, and business. Working with our partners, we are determined to contribute toward an effective and efficient health system that meets the needs of Canadians.

With the change of government resulting from the federal election, CHA has established important connections to the new government, including Ministers whose portfolios are linked to CHA's strategic directions as well as Parliamentary Secretaries and Opposition critics. CHA will monitor with interest the new government's actions on its major health system promise to enact a proposed Wait Times Guarantee as one way to ensure timely access to needed health services. As stated above, CHA views issues surrounding wait times as highly complex, noting that within the context of finite resources, considerations of quantity, quality and appropriateness must govern the delivery of health services. (It is important to note that the 2006 federal budget did not provide funds to operationalize this guarantee). CHA has met with the new Minister of Finance, key staff in the new Minister of Health's office and Canada Revenue Agency officials on the GST rebate for health services. And, throughout the year CHA has been included in numerous important consultations and activities concerning the health system with governments, policy and decision-makers, and sister organizations, cementing our position as a valued partner organization.

In addition to CHA's many important policy and advocacy activities, CHA Learning/Conference and CHA Publishing continue to play a vital role in advancing the Association's leadership. While CHA celebrates its 75th anniversary this year, we must also applaud more than 50 years of CHA Learning's distance education programs. The Department's certificate courses are recognized nationally as providing training that enhances various health providers' portfolio of skills, and continues to meet needs that are not addressed by other training and development programs. The Department also managed the National Healthcare Leadership Conference on behalf of CHA's partnership with the Canadian Association for Community Care and the Canadian College of Health Service Executives. This annual event is the largest national gathering of health system decision makers in Canada, bringing together delegates from coast to coast to coast. The highly successful June 2005 conference in New Brunswick featured several high-profile speakers and exciting concurrent sessions. I am confident that this year's conference in picturesque Victoria, British Columbia with more numerous concurrent sessions and enhanced programming will be even more valued by participants. It certainly has a substantially increased registration to date.

In September 2005, CHA Publishing published its 12th annual *Guide to Canadian Healthcare Facilities*, long recognized as the premiere resource tool for those wishing to contact key decision-makers, generate statistics, locate facilities or produce lists of targeted sales leads. For more than 60 years, CHA was an active publisher of journals, the original *Canadian Hospital Directory* — now the best-selling *Guide* and related products — and more than 160 titles over the past 20 years. As well, the Department's much-anticipated history of CHA will be released this fall to coincide with our 75th anniversary celebration. CHA Press is now rethinking its future role as a publisher of books in light of the diminishing market for these kinds of publications and the need to respond to niche markets and the imperatives of just-in time publishing and e-publishing.

As we prepare to celebrate this 75th anniversary, I would like to thank CHA's Board of Directors and Chairs and CEOs of member organizations for their support, expertise and dedication to our Association, since their experience and responsibility for frontline health services is integral to our credibility as a federation. In particular, I wish to recognize the work of our outgoing Chairman Alex Taylor, who has been an ongoing source of advice, feedback and input into CHA's daily and weekly challenges.

I would also like to thank all of CHA's staff for their skill, enthusiasm and commitment to ensuring the continued success of our Association. In concert with our Board and member organizations, our staff are core to our success as an Association, and I appreciate the dedication of all staff members toward this end.

Finally, I am pleased to report that all of CHA's member organizations and all CHA departments have contributed to ensuring our Association's continuing financial health and stability.

As we celebrate CHA's first 75 years of service to Canadians, I look toward the future with confidence that our Association will continue to be a valued and respected advocate for a publicly funded health system that meets the needs of Canadians for many years to come.

Sincerely,

A handwritten signature in cursive script that reads "Sharon Sholzberg-Gray".

Sharon Sholzberg-Gray
President and CEO

Financial Statements/États financiers

**Canadian Healthcare Association/
Association canadienne des soins de santé**
December 31, 2005/31 décembre 2005





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Chartered Accountants

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AUDITORS' REPORT

To the Directors of
Canadian Healthcare Association

We have audited the balance sheet of the **Canadian Healthcare Association** as at December 31, 2005 and the statements of operations, cash flows and changes in net assets for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Canada Corporations Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Ottawa, Canada
January 23, 2006.

David L. Brown *B.A., CA*
Philip A. Byrne *CA*
E. Jane Francis *CA, CMA*
Andrew K. Miscner *CA*

RAPPORT DES VÉRIFICATEURS

Aux administrateurs de
l'Association canadienne des soins de santé

Nous avons vérifié le bilan de l'**Association canadienne des soins de santé** au 31 décembre 2005 et les états des résultats, des flux de trésorerie et de l'évolution des actifs nets pour l'exercice terminé à cette date. La responsabilité de ces états financiers incombe à la direction de l'Association. Notre responsabilité consiste à exprimer une opinion sur ces états financiers en nous fondant sur notre vérification.

Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues du Canada. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir l'assurance raisonnable que les états financiers sont exempts d'inexactitudes importantes. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans les états financiers. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble des états financiers.

À notre avis, ces états financiers donnent, à tous les égards importants, une image fidèle de la situation financière de l'Association au 31 décembre 2005 ainsi que des résultats de son exploitation et de ses flux de trésorerie pour l'exercice terminé à cette date selon les principes comptables généralement reconnus du Canada. À notre avis, et tel que requis par la Loi sur les corporations canadiennes, ces principes ont été appliqués sur une base conforme à celle de l'année précédente.

Ottawa, Canada
Le 23 janvier 2006.


Chartered Accountants/Comptables agréés

Canadian Healthcare Association
 Incorporated under the Canada
 Corporations Act
BALANCE SHEET

Association canadienne des soins de santé
 Constituée en vertu de la Loi sur les
 corporations canadiennes
BILAN

As at December 31, 2005

Au 31 décembre 2005

	2005	2004	
	\$	\$	
ASSETS			ACTIF
Current			À court terme
Cash and cash equivalents <i>[note 3]</i>	1,025,804	819,066	Espèces et quasi-espèces <i>[note 3]</i>
Accounts receivable	14,442	14,306	Débiteurs
Inventories	120,192	189,992	Stocks
Prepaid expenses	95,528	24,523	Frais payés d'avance
Total current assets	1,255,966	1,047,887	Total de l'actif à court terme
Capital assets <i>[note 4]</i>	502,626	541,639	Immobilisations <i>[note 4]</i>
	1,758,592	1,589,526	
LIABILITIES			PASSIF
Current			À court terme
Accounts payable and accrued liabilities	191,484	161,929	Créditeurs et charges à payer
Tuition fees received in advance	452,995	416,775	Frais de scolarité perçus d'avance
Deferred revenue	99,824	6,424	Revenus reportés
Total current liabilities	744,303	585,128	Total du passif à court term
Commitments <i>[note 5]</i>			Engagements <i>[note 5]</i>
NET ASSETS			ACTIFS NETS
Net assets invested in capital assets <i>[note 8]</i>	502,626	541,639	Actifs nets investis en immobilisations <i>[note 8]</i>
Unrestricted net assets	511,663	462,759	Actifs nets non affectés
	1,014,289	1,004,398	
	1,758,592	1,589,526	

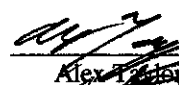
See accompanying notes

Voir les notes afférentes

ON BEHALF OF THE BOARD

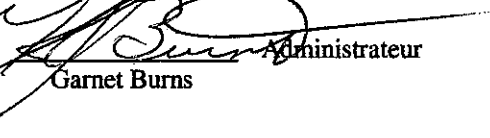
AU NOM DU CONSEIL

Director



Administrateur

Director



Administrateur

Garnet Burns



**Canadian Healthcare Association
STATEMENT OF OPERATIONS**

**Association canadienne des soins de santé
ÉTAT DES RÉSULTATS**

Year ended December 31

Pour l'exercice terminé le 31 décembre

	2005	2004	
	\$	\$	
REVENUES			REVENUS
Membership fees	790,193	766,716	Cotisations annuelles
Products and services	695,063	664,697	Produits et services
Tuition fees	830,211	826,226	Frais de scolarité
Conference [note 7]	443,194	485,642	Conférence [note 7]
Rent	257,867	249,567	Loyer
	3,016,528	2,992,848	
EXPENSES			DÉPENSES
Operating	1,334,929	1,425,416	Exploitation
Salaries and benefits	1,362,252	1,212,470	Salaires et avantages sociaux
Building rental and maintenance	245,708	238,412	Location et entretien des immeubles
Amortization of capital assets	63,748	76,590	Amortissement des immobilisations
	3,006,637	2,952,888	
EXCESS OF REVENUES OVER EXPENSES	9,891	39,960	EXCÉDENT DES REVENUS SUR LES DÉPENSES

See accompanying notes

Voir les notes afférentes



**Canadian Healthcare Association
STATEMENT OF CASH FLOWS**

**Association canadienne des soins de santé
ÉTAT DES FLUX DE
TRÉSORERIE**

Year ended December 31

Pour l'exercice terminé le 31 décembre

	2005 \$	2004 \$	
OPERATING ACTIVITIES			ACTIVITÉS DE FONCTIONNEMENT
Excess of revenues over expenses	9,891	39,960	Excédent des revenus sur les dépenses
Items not affecting cash:			Éléments sans incidence sur l'encaisse:
Amortization of capital assets	63,748	76,590	Amortissement des immobilisations
Increase in working capital [<i>note 10</i>]	157,834	43,780	Augmentation du fonds de roulement [<i>note 10</i>]
Cash provided by operating activities	231,473	160,330	Flux de trésorerie générés par les activités de fonctionnement
INVESTING ACTIVITIES			ACTIVITÉS D'INVESTISSEMENT
Acquisition of capital assets	(24,735)	(7,901)	Acquisition d'immobilisations
Cash used in investing activities	(24,735)	(7,901)	Flux de trésorerie utilisés par les activités d'investissement
Net increase in cash and cash equivalents	206,738	152,429	Augmentation nette des espèces et quasi-espèces
Cash and cash equivalents, beginning of year	819,066	666,637	Espèces et quasi-espèces au début de l'exercice
Cash and cash equivalents, end of year	1,025,804	819,066	Espèces et quasi-espèces à la fin de l'exercice

See accompanying notes

Voir les notes afférentes



**Canadian Healthcare Association
STATEMENT OF CHANGES IN
NET ASSETS**

**Association canadienne des soins de santé
ÉTAT DE L'ÉVOLUTION DES
ACTIFS NETS**

Year ended December 31

Pour l'exercice terminé le 31 décembre

	Invested in capital assets Investis en immobilisations \$	Unrestricted Non affectés \$	Total 2005 \$	Total 2004 \$	
Balance, beginning of year	541,639	462,759	1,004,398	964,438	Solde d'ouverture
Invested in capital assets <i>[note 9]</i>	24,735	(24,735)	—	—	Investis en immobilisations <i>[note 9]</i>
Excess of revenues over expenditures <i>[note 9]</i>	(63,748)	73,639	9,891	39,960	Excédent des revenus sur les dépenses <i>[note 9]</i>
Balance, end of year	502,626	511,663	1,014,289	1,004,398	Solde de clôture

See accompanying notes

Voir les notes afférentes



Canadian Healthcare Association

Association canadienne des soins de santé

NOTES TO THE FINANCIAL STATEMENTS

NOTES AFFÉRENTES AUX ÉTATS FINANCIERS

December 31, 2005

le 31 décembre 2005

1. ASSOCIATION MISSION

The Canadian Healthcare Association [CHA] is the federation of provincial and territorial hospital and health organizations committed to preserving and strengthening Canada's health system. Through membership, CHA represents regional health authorities, hospitals, and healthcare facilities and agencies which employ approximately one million healthcare providers, and serve Canadians across the country. These organizations are governed by trustees who act in the public interest. The CHA is the national voice of this health network.

CHA's mission is to improve the delivery of health services in Canada through policy development, advocacy and leadership.

The CHA is federally incorporated without share capital and operates as a non-profit organization and as such is exempt from income tax.

2. ACCOUNTING POLICIES

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and applied on a basis consistent with that of the preceding year. Since precise determination of many assets and liabilities is dependent on future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement. The more significant accounting policies are presented below:

1. MISSION DE L'ASSOCIATION

L'Association canadienne des soins de santé [ACS] est la fédération des organisations hospitalières et de santé provinciales et territoriales qui oeuvrent à préserver et à renforcer le système de santé du Canada. Par l'entremise de ses membres, l'ACS représente des administrations sanitaires régionales, des centres hospitaliers et des établissements et organismes de santé employant près d'un million de fournisseurs de soins qui travaillent au service des canadiens d'un océan à l'autre. Ces organisations sont dirigées par des administrateurs bénévoles oeuvrant dans l'intérêt public. L'ACS est le porte-parole national de ce réseau de la santé.

L'ACS a pour mission d'améliorer la prestation des services de santé au Canada en agissant en chef de file et par ses activités d'élaboration de politiques et de représentation.

L'ASC est constituée selon une charte fédérale sans capital-actions qui opère à titre d'organisme sans but lucratif et est une entité non imposable.

2. CONVENTIONS COMPTABLES

Les états financiers ont été dressés selon les principes comptables généralement reconnus du Canada et appliqués sur une base conforme à celle de l'année précédente. Puisque l'évaluation précise de plusieurs actifs et passifs dépend d'événements futurs, la préparation des états financiers entraîne l'utilisation d'estimations comptables. Ces estimations ont été faites en exerçant un jugement éclairé. Les principales conventions comptables sont présentées ci-dessous :



Canadian Healthcare Association

Association canadienne des soins de santé

**NOTES TO THE FINANCIAL
STATEMENTS**

**NOTES AFFÉRENTES AUX
ÉTATS FINANCIERS**

December 31, 2005

le 31 décembre 2005

Fund accounting

The Association follows the deferral method of accounting for contributions. Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred.

Comptabilité par fonds

L'Association utilise la méthode du report pour la comptabilisation des apports. Les apports affectés aux charges d'un ou de plusieurs exercices futurs sont reportés et constatés à titre de produits au cours de l'exercice où les charges correspondantes sont constatées.

Inventories

Inventories are recorded at the lower of cost and net realizable value. Cost is established using the first-in, first-out method.

Stocks

Les stocks sont comptabilisés au moindre du coût et de la valeur nette de réalisation. Le coût est établi selon la méthode de l'épuisement successif.

Amortization of capital assets

Capital assets are stated at cost. Amortization of specialized software, computer equipment and furniture and equipment is calculated on a straight-line basis over 2, 3 and 5 years respectively. Leasehold improvements are being amortized on a straight-line basis over the terms of the leases, up to 35 years.

Amortissement des immobilisations

Les immobilisations sont présentées au coût d'origine. L'amortissement du logiciel informatique, de l'équipement informatique ainsi que du mobilier et de l'équipement est établi selon la méthode de l'amortissement linéaire sur une période de 2, 3 et 5 ans respectivement. Les améliorations locatives sont amorties selon la méthode de l'amortissement linéaire sur la durée des baux jusqu'à un maximum de 35 ans.

Revenues and expenses

All revenues and expenses of CHA are recorded on an accrual basis. Fees for conferences, annual membership fees and tuition fees which relate to the subsequent year are deferred and recorded as deferred revenue on the balance sheet.

Revenus et dépenses

Tous les revenus et les dépenses de l'ACS sont comptabilisés selon la méthode de la comptabilité d'exercice. Les frais relatifs aux conférences et aux abonnements annuels ainsi qu'aux frais de scolarité se rapportant à un exercice ultérieur sont reportés et constatés à titre de produits reportés au bilan.



NOTES TO THE FINANCIAL
STATEMENTSNOTES AFFÉRENTES AUX
ÉTATS FINANCIERS

December 31, 2005

le 31 décembre 2005

Financial instruments

The CHA's financial instruments consist of cash, cash equivalents, accounts receivable, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest, currency, or credit risks arising from these financial instruments.

Instruments financiers

Les espèces, les quasi-espèces, les débiteurs, les créditeurs et les charges à payer constituent les instruments financiers de l'ACS. À moins d'indication contraire, la direction est d'avis que l'Association n'est pas exposée à d'importants risques d'intérêts, de change ou de crédit provenant de ces instruments financiers.

3. CASH AND CASH EQUIVALENTS

Cash equivalents consist of investments in a Canadian T-bill fund for which the fair market value approximates cost.

3. ESPÈCES ET QUASI-ESPÈCES

Les quasi-espèces sont composés de placements dans un portefeuille de Bons du Trésor canadien dont la juste valeur marchande équivaut approximativement au coût.

4. CAPITAL ASSETS

4. IMMOBILISATIONS

	2005		2004		
	Coût	Amortissement cumulé	Coût	Amortissement cumulé	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization	
	\$	\$	\$	\$	
Specialized software	257,943	250,083	248,188	248,082	Logiciel informatique
Computer equipment	255,867	235,732	288,544	261,786	Équipement informatique
Furniture and Equipment	29,153	25,676	29,153	23,222	Mobilier et équipement
Leasehold improvements 17 York Street	1,385,682	914,528	1,385,682	876,838	Améliorations locatives 17, rue York
	1,928,645	1,426,019	1,951,567	1,409,928	
Accumulated Amortization	(1,426,019)		(1,409,928)		Amortissement cumulé
Net carrying amount	502,626		541,639		Valeur comptable nette



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5. COMMITMENTS

5. ENGAGEMENTS

The Association rents the land located at 17 York Street, Ottawa under a lease which expires September 30, 2031 at an annual rent of \$12,500. The minimum aggregate rental payments to the expiry date amount to \$321,875.

L'Association loue le terrain situé au 17 rue York, Ottawa en vertu d'un contrat de location-exploitation à long terme. Le loyer annuel est de 12 500 \$ et le bail vient à échéance le 30 septembre 2031. Le loyer minimum total exigible avant la date d'échéance est de 321 875\$.

The Association is committed to operating equipment lease payments of \$73,282 as follows:

L'Association loue de l'équipement en vertu de plusieurs contrats de location-exploitation. Le total des paiements futurs pour ces contrats s'élève à 73 282 \$ comme suit:

	\$
2006	29,936
2007	23,059
2008	20,287

6. PENSION PLAN

6. RÉGIME DE RETRAITE

Substantially all of the employees of the CHA are members of the Hospitals of Ontario Pension Plan [HOOPP] which is a multi-employer final average pay contributory pension plan. Contributions to the HOOPP during the year by the CHA on behalf of these employees amounted to \$88,851 [2004 - \$76,841] and are included in salaries and employee benefits in the statement of operations.

La presque totalité des employés de l'ACS sont membres du Régime de retraite des hôpitaux de l'Ontario [HOOPP] qui est un régime de retraite contributif fin de carrière interentreprises. Les contributions au HOOPP versées par l'ACS au cours de l'exercice ont été de 88 851 \$ [2004 - 76 841 \$] et sont présentées à l'état des résultats sous la rubrique des salaires et avantages sociaux.

7. CONFERENCE

7. CONFÉRENCE

Included in the conference revenue is \$432,705 [2004 - \$337,127] for the national leadership conference, a partnership between the CHA, the Canadian College of Health Service Executives and the Canadian Association for Community Care. Conference proceeds and costs are shared among the partners. CHA acts as the Conference Secretariat.

Inclus dans le revenu de la conférence est 432 705 \$ [2004 - 337 127 \$] pour le Congrès National sur le leadership en soins de santé, un partenariat constitué de l'ACS, du Collège canadien des directeurs de service de santé et de l'Association canadienne de soins et services communautaires. Tous les produits et les coûts sont partagés parmi les partenaires. L'ACS agit à titre de secrétariat de la Conférence.



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8. NET ASSETS

8. ACTIFS NETS

Net assets invested in capital assets is comprised of:

Les actifs nets investis en immobilisations sont
composés de:

	2005	2004	
	\$	\$	
Capital assets	502,626	541,639	Immobilisations

9. CHANGES IN NET ASSETS

9. ÉVOLUTION DES ACTIFS NETS

	2005	2004	
	\$	\$	
Invested in capital assets is comprised of:			L'investissement en immobilisations est composé de:
Purchase of capital assets	24,735	7,901	Achats d'immobilisations



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Excess of revenues over expenses is comprised of:

L'excédent des revenus sur les dépenses est composé de:

	Invested in Capital Assets/ Investis en Immobilisation	Unrestricted/ Non affectés	
	\$	\$	
Excess of revenues over expenses	—	9,891	Excédent des revenus sur les dépenses
Amortization of capital assets	(63,748)	63,748	Amortissement des immobilisations
	(63,748)	73,639	

**10. SUPPLEMENTARY CASH FLOW
INFORMATION**

**10. INFORMATION
SUPPLÉMENTAIRE SUR LES
FLUX DE TRÉSORERIE**

Net change in non-cash working capital balances related to operating activities:

Variation nette des éléments hors caisse du fonds de roulement liée aux activités d'exploitation :

	2005	2004	
	\$	\$	
Accounts receivable	(136)	10,858	Débiteurs
Inventories	69,800	(16,863)	Stocks
Prepaid expenses	(71,005)	17,335	Frais payés d'avance
Accounts payable and accrued liabilities	29,555	24,850	Créditeurs et charges à payer
Tuition fees received in advance	36,220	8,284	Frais de scolarité perçus d'avance
Deferred revenue	93,400	(684)	Revenus reportés
	157,834	43,780	

