

2 Canadian Healthcare Association
0 Association canadienne des soins de santé
0
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 2006

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Report of the Chair

The past year was a busy one, within both the Canadian health system and the Canadian Healthcare Association, as a new government took office and the Association celebrated its 75th anniversary. Formed in 1931 as the Canadian Hospital Council, then becoming the Canadian Hospital Association and finally, in 1995, the Canadian Healthcare Association, our organization has evolved over the years to advocate on behalf of the entire continuum of care, with representation in every province and territory. In our anniversary year, this commitment to the entire continuum of care was reinforced by the successful integration of the Canadian Association for Community Care with CHA. It has been a great pleasure to serve as Chair in this historic year and I am pleased to report that CHA is strongly positioned to continue its leadership in advocating for health policy solutions that meet the needs of Canadians in the years to come.

As the Conservative government entered the first year of its minority mandate, it kept campaign commitments to maintain the funding framework set out in the 2004 health accord and to work toward wait-time guarantees with the provinces and territories. Against this backdrop, CHA continued to advocate for an approach to wait times that recognizes the complexity of the issue and the importance of quality and appropriateness, not just the quantity of procedures. Our Association also sought to broaden the health debate to include finding solutions to the unfinished business remaining from the 2004 accord, such as: a national pharmaceutical program; funding for a comprehensive, pan-Canadian interoperable electronic health record; the creation of a federal-provincial-territorial health human resources mechanism; expanded home care, federal support for continuing care, enhanced resources for chronic care; and many other issues. The Association also continued to champion issues like patient safety and quality care, and good governance for an effective and accountable health system by supporting the Canadian Patient Safety Institute and advocating for the principles set out in CHA's Health System Effectiveness document.

Throughout the year, CHA marked its 75th anniversary, with numerous anniversary activities designed to highlight the Association's accomplishments over the years and maintain our high profile. In October 2006, CHA Press published *Guarding Canada's Health System: The History of the Canadian Healthcare Association, 1931 to 2006*, a special 75th anniversary book looking back at the history of the Association. The anniversary title, along with promotional pens featuring CHA's logo were given to over 125 health system leaders at the anniversary event held on Parliament Hill in October. It was a pleasure to attend the dinner and reception held in Parliament's West Block and welcome the Honourable Tony Clement, federal Minister of Health, and representatives from every political party as they congratulated CHA on its influential voice over the years and spoke to their view of health system renewal. I would like to congratulate and thank the 75th anniversary committee led by Board member Jean Graham for all their work in preparing for this milestone. All the contributors to the 75th anniversary book should also be acknowledged and Ken Ezeard, 75th anniversary book committee chair and CHA Board member, deserves particular thanks for the fascinating history they produced.

In 2006, CHA was also busy with matters related to the Association's future, developing new mission and vision statements and amalgamating with the CACC. Led by a special board committee, we reviewed our vision and mission to ensure they better reflect the role of CHA at the national level as a strong voice for our members and capture the evolving realities of our member organizations as they meet the challenges of delivering services while working on the frontlines of health system renewal. CHA's Board of Directors approved the new vision and

mission, which will guide the Association's work moving forward. CHA's new mission statement reads: "CHA is a leader in developing, and advocating for, health policy solutions that meet the needs of Canadians." Our vision statement reads: "CHA is committed to a publicly funded health system that provides access to a continuum of comparable health services throughout Canada."

Completed on December 31, 2006 after more than a year of discussions and preparations, the merger with CACC embodies and reinforces CHA's commitment to the entire continuum of care. The intention was to build one strong organization that advocates for a truly integrated approach to health services and, I am pleased to report the goal has been achieved.

As head of an organization that speaks on behalf of a cross-Canada Board of Directors, I would be remiss if I did not acknowledge the contribution of CHA's Board members. Sincere thanks to my colleagues on CHA's Board of Directors for their spirited discussion and sage counsel. I would like to welcome Lynda Cranston, incoming Chair, and wish her a successful term.

I would like to especially recognize the invaluable contribution of Sharon Sholzberg-Gray, CHA President and CEO, to me in my role as Chair and to the Association's day-to-day operations. An unparalleled knowledge of the Canadian health system, an ability to communicate complex solutions with clarity whether to a journalist or Prime Minister, and a willingness to speak truth to power have defined Sharon's tenure at CHA's helm. At the February 2007 meeting of the Board of Directors, Sharon informed the Board of her intention to pursue the practice of law and the Directors regretfully accepted her resignation, effective when a suitable successor is found in the fall of 2007. CHA has certainly moved forward in the last 10 years under her leadership.

Looking ahead, clearly 2007 will be a year of adapting to new realities and building on a solid foundation of past success. CHA has always served as the national voice of its member organizations and it appears that this voice will be just as needed in the coming year as in the past. I am confident that, in 2007 and beyond, CHA will continue to meet this challenge.

Sincerely,

Garnet Burns
Chair

Report of the President

The Canadian Healthcare Association celebrated its 75th anniversary in 2006 and it has been a pleasure to serve as President and CEO in this busy time. Beginning with the election of a new federal government in late-January, the year was filled with significant developments in the health sector and within our Association.

I am pleased to report that, in our anniversary year and into 2007, CHA has remained a respected, influential national voice of our member organizations with a reputation as an honest broker among all levels of government, policy-makers, the media and Canadians interested in health policy. The Board of Directors' evidence-based approach to health policy and our collaborative approach make CHA widely respected within the national, and even with the international, debate on health system renewal.

Under the guidance of a special committee chaired by Board member Jean Graham, anniversary activities took place throughout 2006: CHA Press published *Guarding Canada's Health System: The History of the Canadian Healthcare Association, 1931 to 2006*, a special anniversary title; CHA anniversary promotional items were produced and distributed to CHA contacts and member organizations; a special anniversary section on CHA's website was created; a news release announcing the milestone was issued to media; and a special event was held on Parliament Hill in Ottawa. The anniversary event witnessed more than 125 health system leaders convene on Parliament Hill October 19, 2006 to celebrate CHA's 75th anniversary. The evening began with a reception followed by speeches from Minister Clement, the opposition parties and CHA representatives. Guests included the Honourable Tony Clement, federal Minister of Health; Steven Fletcher, Parliamentary Secretary to the Minister of Health; Rob Merrifield, Chair of the House of Commons health committee; Ruby Dhalla, Liberal Opposition health critic; Nicole Demers, Bloc Québécois associate health critic; Judy Wasylycia-Leis, NDP MP; senior public servants; CEOs of Ottawa hospitals; academics; heads of sister organizations; CHA past-Chairs and -Presidents; and CHA Board, CEOs of member organizations and staff. All guests received a copy of *Guarding Canada's Health System: The History of the Canadian Healthcare Association, 1931 to 2006*. Eleanor Sawyer, CHA's Director of Publishing deserves particular credit for her work on the anniversary book, as does the book committee chaired by Ken Ezeard, CHA Board member. After dinner, CHA past-Chairs and -CEOs in attendance were recognized for their years of service.

Following many months of fruitful discussion, in June 2006, CHA and Canadian Association for Community Care (CACC) jointly announced our intention to begin the process of integrating the two associations. Discussions between the two organizations culminated in the signing of a memorandum of understanding (MOU) by the respective Boards of Directors. With the merger completed December 31, 2006, the integrated association continues to operate under the Canadian Healthcare Association name and champions a publicly funded health system that provides access to a continuum of comparable health services throughout Canada. I am pleased to report that, together,

CHA and CACC bring a renewed commitment and a strong national voice to home and community care within a broad continuum, whereby all settings and services play an appropriate role. Former CACC provincial member organizations have been invited to join CHA as associate members and efforts are being made to ensure that local service providers that were members of CACC are linking up with the appropriate provincial or territorial organization..

CHA has been active throughout 2006 and early-2007 monitoring the newly elected Conservative government's agenda and advocating for our vision of the health system.

The new Conservative government's health agenda has been defined by the wait-times issue. Throughout 2006 and early 2007, the government moved to encourage provinces and territories to adopt wait-time guarantees for procedures in priority areas identified by First Ministers in 2004.

During the year, I had the pleasure of making a number of representations to the federal government on key issues. I met with senior officials from the Canada Revenue Agency to discuss and clarify the issue of the 83% GST rebate for hospitals being extended to long term care and home and community services as well as the research activities of teaching institutions. This is an issue that had been raised by CHA for many years and is hopefully moving toward a satisfactory resolution. Additionally, accompanied by CHA Director of Policy and Communications Denise Desautels, I met with Ken Bednarek, Policy Advisor to the federal Minister of Health Tony Clement as well as senior Health Canada officials, including the Deputy Minister, to discuss major issues of concern to CHA's members.

Prior to Budgets 2006 and 2007, I was invited to participate in pre-budget consultations with federal Minister of Finance Jim Flaherty. At the meetings, I presented CHA's positions concerning: the fiscal imbalance; public/private issues in the funding and delivery of health services; addressing unmet needs in home care and long-term care; support for an electronic health record; and funding for the social determinants of health through the application of an escalator to the Canada Social Transfer. As well, I presented CHA's pre-budget brief to the House of Commons finance committee in the fall.

On the day the federal budgets were tabled in the House of Commons, the CHA team was active on Parliament Hill. I gave numerous media interviews and the Association issued a news release reacting positively to certain budgetary items and negatively to others based on CHA's long-held positions.

It is interesting to note that, in late-June 2006, federal Minister of Health Tony Clement released a long-awaited report from Federal Wait Times Advisor Dr. Brian Postl which supported CHA's positions on the complexity of the wait-times issue and the risk of implementing legally binding system-wide guarantees.

While discussions continued throughout the year, there was very little movement on the issue until the Conservative government announced several wait-time guarantees pilot projects in December 2006 and January 2007. The initiatives focused largely on areas of federal jurisdiction, namely health services to First Nations, through limited guarantees for prenatal and diabetes care, although a guarantee for paediatric surgery was also announced. These projects were research oriented.

When the federal-provincial-territorial health ministers held a conference on timely access to health care in February 2007, I was pleased to attend and advance CHA's wait-times position that quality and appropriateness must be addressed in addition to quantity. The goal of the conference was to demonstrate provincial and territorial progress and challenges in improving timely access to care and reducing wait times; and, to exchange best practices and demonstrate collaboration among governments. At that time, the 'guarantee' word was not mentioned.

The wait-times landscape changed dramatically following the release of the 2007 federal budget which contained a \$612-million Patient Wait Times Guarantee Trust — created to support jurisdictions that committed to implement guarantees — and a wait-times guarantee pilot project fund of \$30 million over three years. The funding from the Trust was only available to provinces and territories that, as of March 31, 2007, had "publicly outlined their plans to implement a

patient wait times guarantee” in at least one of the five priority areas. Ultimately, all 13 provinces and territories agreed to guarantee one procedure in exchange for access to the Trust funds.

CHA continues to advocate for a comprehensive approach to wait times. The limited scope of the wait times agreements signed with the provinces demonstrate the complexity of the wait times issue and the enormous cost of implementing legally binding system-wide guarantees. In fact, the word ‘guarantee’ has not been defined, nor has the penalty or recourse. The Association’s advocacy on the wait-times issue has been far-reaching; CHA was a sponsoring partner for Taming of the Queue III conference held in late-March 2006.

Collaboration on the issue of patient safety was also important for CHA in 2006 and 2007. Through the Association’s founding role in the Canadian Patient Safety Institute (CPSI), we have championed patient safety and quality care. I was also pleased to act as co-Chair of the CPSI Evaluation Committee.

After an active 2005 spent advocating on the issue of health system effectiveness (HSE), CHA continued to move the HSE agenda forward in 2006 and 2007. In February 2006, I presented, along with Joan Dawe — Chair of CHA’s Advisory Committee on Health System Effectiveness — CHA’s work on developing health system effectiveness principles to the federal-provincial-territorial Advisory Committee on Governance and Accountability. In November 2006, I had the pleasure of delivering a speech on citizen engagement linked to the principles in CHA’s Health System Effectiveness document at the New Brunswick Healthcare Association’s annual conference in Saint John, N.B. Work on HSE initiatives will continue in 2007.

As a respected national voice of its member organizations and reflecting the policy directions of cross-Canada Board of Directors, I am pleased to report that CHA continues to be invited to numerous consultations on issues affecting our members.

CHA was also invited to appear before the House of Commons Standing Committee on Human Resources, Social Development and the Status of Persons with Disabilities to discuss health system employability issues in Canada. CHA submitted a brief outlining health human resource (HHR) and CHA’s positions and recommendations on these matters, which were derived from CHA’s policy statement on HHR issues approved by the Board of Directors in June 2005. Additionally, Human Resources and Social Development Canada held public consultations on post-secondary education (PSE) and training in Canada. CHA submitted a response outlining the links between health system specific issues and PSE and training.

CHA’s informal alliance with the Canadian Medical Association, Canadian Pharmacists Association, Canadian Nurses Association — together known as the ‘G-4’ — continues to bear fruit. In October 2006, together with the heads of these associations, I met with Health Canada Deputy Minister Morris Rosenberg for a wide-ranging discussion on current challenges and future directions in the Canadian health system. A follow-up meeting is planned for June 11, 2007.

Access to senior government and elected officials continued throughout the year, as senior CHA staff met with the Office of the Prime Minister to discuss fiscal transfers and the federal spending power. Attended by Director of Policy Mark Cameron and Policy Advisor, Social Affairs, Danielle Shaw, the meeting spanned over an hour and allowed for an important exchange on the government’s fiscal agenda, particularly plans to resolve the ‘fiscal imbalance’ and limit the use of the federal spending power. I noted the importance of the federal government’s role in achieving pan-Canadian health objectives and highlighted the ways in which the judicious use of the federal spending power can strengthen the health system. A copy of *Guarding Canada’s Health System: The History of the Canadian Healthcare Association, 1931 to 2006* was presented to the Prime Minister’s staff. CHA staff would later re-iterate these

points in a meeting with the Honourable Rona Ambrose, Minister of Intergovernmental Affairs, and her senior staff. Likewise, CHA staff presented Minister Ambrose with a copy of CHA's anniversary book.

While CHA's Policy and Communications group has been busy throughout the year, so too have the Learning and Publishing divisions. CHA Learning kept busy with numerous activities, including the annual Intramural session for students within its distance education programs, which takes place each year in early-April. The session was an unqualified success, with over 200 students taking part in these sessions. CHA Publishing too has been active throughout the year, publishing Volume 14 of the *Guide to Canadian Healthcare Facilities*, which featured more than 6,000 facility listings — an increase of 25 per cent from the previous volume — and over 22,000 personnel contacts. Marking CHA's 54th year of publishing the *Guide*, the 2006-2007 edition also contains listings for federal and provincial/territorial government contacts and over 900 health-related associations. CHA Press continues to work on the publications delayed during the preparation of the history book.

All staff deserve credit for coming together to make the 2006 National Healthcare Leadership Conference (NHLC) the most successful to-date. The NHLC took place June 12 and 13, 2006 at the Victoria Conference Centre, Victoria, British Columbia. Hosted in

partnership between CHA, the former-CACC and Canadian College of Health Service Executives, the conference attracted over 800 participants from across the country. The conference theme, "Navigating the Health System: Data, Dollars and Decisions," explored the challenges facing the Canadian health system, appropriate solutions and successful approaches undertaken by health system leaders.

My sincere thanks to CHA's Board of Directors and the Chairs and CEOs of our member organizations for their support, expertise and dedication to our Association. It is their experience managing and delivering health services that is integral to our credibility as a federation. In particular, I wish to recognize the work of CHA's outgoing Chair Garnet Burns, whose wise perspective has helped our Association navigate daily and weekly challenges. I would also like to thank all CHA staff for their skill, enthusiasm and commitment to ensuring the continued success of our Association. Together with our Board and member organizations, our staff are critical to our success as an Association, and I appreciate their dedication and expertise.

Finally, it is with mixed emotions that I report my intention to leave CHA in the fall of 2007 to pursue opportunities in the legal field. As I write this, an executive search committee has been formed to find a new chief executive. I am confident that my successor will ensure our Association's continuing financial health and stability. Looking ahead, I am confident our Association will continue to be a respected advocate for a publicly funded health system that meets the needs of Canadians for many years to come.

Sincerely,



Sharon Sholzberg-Gray
CHA President and CEO

Financial Statements/États financiers

**Canadian Healthcare Association/
Association canadienne des soins de santé**
December 31, 2006/31 décembre 2006





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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, 2006 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, 2006 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.

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

Ottawa, Canada
January 30, 2007


Chartered Accountants/Comptables agréés

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 2006 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 2006 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 30 janvier 2007.

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, 2006

Au 31 décembre 2006

	2006	2005	
	\$	\$	
ASSETS			ACTIF
Current			À court terme
Cash and cash equivalents <i>[note 3]</i>	945,413	1,025,804	Espèces et quasi-espèces <i>[note 3]</i>
Accounts receivable	73,027	14,442	Débiteurs
Inventories	136,957	120,192	Stocks
Prepaid expenses	23,553	95,528	Frais payés d'avance
Total current assets	1,178,950	1,255,966	Total de l'actif à court terme
Capital assets <i>[note 4]</i>	539,501	502,626	Immobilisations <i>[note 4]</i>
	1,718,451	1,758,592	
LIABILITIES			PASSIF
Current			À court terme
Accounts payable and accrued liabilities	184,602	191,484	Créditeurs et charges à payer
Tuition fees received in advance	425,004	452,995	Frais de scolarité perçus d'avance
Deferred revenue	6,274	99,824	Revenus reportés
Deferred contributions relating to the CACC projects <i>[note 11]</i>	88,257	—	Apport relatif aux projets de l'ACSSC <i>[note 11]</i>
Total current liabilities	704,137	744,303	Total du passif à court terme
Commitments <i>[note 5]</i>			Engagements <i>[note 5]</i>
NET ASSETS			ACTIFS NETS
Net assets invested in capital assets <i>[note 8]</i>	539,501	502,626	Actifs nets investis en immobilisations <i>[note 8]</i>
Unrestricted net assets	474,813	511,663	Actifs nets non affectés
	1,014,314	1,014,289	
	1,718,451	1,758,592	

See accompanying notes

Voir les notes afférentes

ON BEHALF OF THE BOARD

AU NOM DU CONSEIL

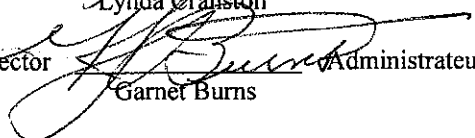
Director



Administrateur

Lynda Cranston

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

	2006 \$	2005 \$	
REVENUES			REVENUS
Membership fees	806,010	790,193	Cotisations annuelles
Products and services	678,068	695,063	Produits et services
Tuition fees	855,356	830,211	Frais de scolarité
Conference [note 7]	625,928	443,194	Conférence [note 7]
Rent	266,901	257,867	Loyer
Roundtable revenue	100,150	—	Revenu de table ronde
HRDC Interchange and royalties	49,737	—	Échange et royalties de DRHC
	3,382,150	3,016,528	
EXPENSES			DÉPENSES
Operating	1,689,437	1,334,929	Exploitation
Salaries and benefits	1,386,975	1,362,252	Salaires et avantages sociaux
Building rental and maintenance	240,266	245,708	Location et entretien des immeubles
Amortization of capital assets	65,447	63,748	Amortissement des immobilisations
	3,382,125	3,006,637	
EXCESS OF REVENUES OVER EXPENSES	25	9,891	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

	2006 \$	2005 \$	
OPERATING ACTIVITIES			ACTIVITÉS DE FONCTIONNEMENT
Excess of revenues over expenses	25	9,891	Excédent des revenus sur les dépenses
Items not affecting cash:			Éléments sans incidence sur l'encaisse:
Amortization of capital assets	65,447	63,748	Amortissement des immobilisations
Increase (decrease) in working capital [note 10]	(43,541)	157,834	Augmentation (diminution) du fonds de roulement [note 10]
Cash provided by operating activities	21,931	231,473	Flux de trésorerie générés par les activités de fonctionnement
INVESTING ACTIVITIES			ACTIVITÉS D'INVESTISSEMENT
Acquisition of capital assets	(102,322)	(24,735)	Acquisition d'immobilisations
Cash used in investing activities	(102,322)	(24,735)	Flux de trésorerie utilisés par les activités d'investissement
Net increase (decrease) in cash and cash equivalents	(80,391)	206,738	Augmentation (diminution) nette des espèces et quasi-espèces
Cash and cash equivalents, beginning of year	1,025,804	819,066	Espèces et quasi-espèces au début de l'exercice
Cash and cash equivalents, end of year	945,413	1,025,804	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 2006 \$	Total 2005 \$	
Balance, beginning of year	502,626	511,663	1,014,289	1,004,398	Solde d'ouverture
Invested in capital assets [note 9]	102,322	(102,322)	—	—	Investis en immobilisations [note 9]
Excess of revenues over expenses [note 9]	(65,447)	65,472	25	9,891	Excédent des revenus sur les dépenses [note 9]
Balance, end of year	539,501	474,813	1,014,314	1,014,289	Solde de clôture

See accompanying notes

Voir les notes afférentes



**NOTES TO THE FINANCIAL
STATEMENTS**

**NOTES AFFÉRENTES AUX
ÉTATS FINANCIERS**

December 31, 2006

le 31 décembre 2006

1. ASSOCIATION MISSION

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.

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 hôpitaux et des organismes de santé provinciaux et territoriaux du Canada. Par ses membres, l'ACS représente un vaste continuum de services fournis par l'entremise des autorités régionales de la santé, des hôpitaux et des autres établissements et organismes qui servent les Canadiens et sont régis par des administrateurs qui agissent dans l'intérêt public.

L'ACS est un leader en matière d'élaboration et de promotion de solutions politiques en santé qui répondent aux besoins des Canadiens et elle est la championne d'un système de santé public qui donne accès à un continuum de services de santé comparables, à la grandeur du Canada.

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 :



**NOTES TO THE FINANCIAL
STATEMENTS**

**NOTES AFFÉRENTES AUX
ÉTATS FINANCIERS**

December 31, 2006

le 31 décembre 2006

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 3, 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 3, 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.

Financial instruments

The CHA's financial instruments consist of cash, cash equivalents, accounts receivable and 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 crédateurs 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.

NOTES TO THE FINANCIAL
STATEMENTSNOTES AFFÉRENTES AUX
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December 31, 2006

le 31 décembre 2006

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 composées de placements dans un portefeuille de Bons du Trésor canadien dont la juste valeur marchande équivaut approximativement au coût.

4. CAPITAL ASSETS

4. IMMOBILISATIONS

	2006		2005		
	Coût	Amortissement cumulé	Coût	Amortissement cumulé	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization	
	\$	\$	\$	\$	
Specialized software	257,943	253,336	257,943	250,083	Logiciel informatique
Computer equipment	266,310	249,371	255,867	235,732	Équipement informatique
Furniture and Equipment	29,153	28,129	29,153	25,676	Mobilier et équipement
Leasehold improvements 17 York Street	1,477,561	960,630	1,385,682	914,528	Améliorations locatives 17, rue York
	2,030,967	1,491,466	1,928,645	1,426,019	
Accumulated Amortization	(1,491,466)		(1,426,019)		Amortissement cumulé
Net carrying amount	539,501		502,626		Valeur comptable nette

NOTES TO THE FINANCIAL STATEMENTS**NOTES AFFÉRENTES AUX ÉTATS FINANCIERS**

December 31, 2006

le 31 décembre 2006

5. COMMITMENTS

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 \$309,375.

The Association is committed to operating equipment lease payments of \$103,087 as follows:

	\$
2007	41,361
2008	40,221
2009	19,851
2010	1,654

6. PENSION PLAN

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 \$88,868 [2005 - \$88,851] and are included in salaries and employee benefits in the statement of operations.

7. CONFERENCE

Included in the conference revenue is \$625,928 [2005 - \$432,705] 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.

5. ENGAGEMENTS

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 309 375 \$.

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 103 087 \$ comme suit:

6. RÉGIME DE RETRAITE

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 88 868 \$ [2005 - 88 851 \$] et sont présentées à l'état des résultats sous la rubrique des salaires et avantages sociaux.

7. CONFÉRENCE

Inclus dans le revenu de la conférence est 625 928 \$ [2005 - 432 705 \$] 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.

NOTES TO THE FINANCIAL
STATEMENTSNOTES AFFÉRENTES AUX
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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:

	2006 \$	2005 \$	
Capital assets	<u>539,501</u>	<u>502,626</u>	Immobilisations

9. CHANGES IN NET ASSETS

9. ÉVOLUTION DES ACTIFS NETS

	2006 \$	2005 \$	
Invested in capital assets is comprised of:			L'investissement en immobilisations est composé de:
Purchase of capital assets	<u>102,322</u>	<u>24,735</u>	Achats d'immobilisations

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	—	25	Excédent des revenus sur les dépenses
Amortization of capital assets	<u>(65,447)</u>	<u>65,447</u>	Amortissement des immobilisations
	<u>(65,447)</u>	<u>65,472</u>	

NOTES TO THE FINANCIAL
STATEMENTSNOTES AFFÉRENTES AUX
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December 31, 2006

le 31 décembre 2006

10. SUPPLEMENTARY CASH FLOW
INFORMATION10. INFORMATION SUPPLÉMENTAIRE
SUR LES FLUX DE TRÉSORERIENet 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 :

	2006	2005	
	\$	\$	
Accounts receivable	(58,585)	(136)	Débiteurs
Inventories	(16,765)	69,800	Stocks
Prepaid expenses	71,975	(71,005)	Frais payés d'avance
Accounts payable and accrued liabilities	(6,882)	29,555	Créditeurs et charges à payer
Tuition fees received in advance	(27,991)	36,220	Frais de scolarité perçus d'avance
Deferred revenue	(93,550)	93,400	Revenus reportés
Deferred contributions relating to CACC projects	88,257	—	Apport relater aux projets de l'ACSSC
	<u>(43,541)</u>	<u>157,834</u>	

11. DEFERRED REVENUE RELATING
TO CACC PROJECTS11. APPORT RELATER AUX PROJETS DE
L'ACSSC

As at December 31, 2006, CHA received \$88,257 from the Canadian Association for Community Care (CACC) as part of an agreement continue the project activities of CACC. The project activities with associated funds and obligations have been assumed by CHA and accepted by the project funders with delivery and completion dates in 2007 and 2008.

Au 31 décembre 2006, l'ACS avait reçu 88 257 \$ de l'Association canadienne des soins et services communautaires (ACSSC), dans le cadre d'une entente visant à poursuivre les activités de projet de l'ACSSC. L'ACS a pris en charge les activités de projet assorties de leurs fonds et obligations connexes, avec l'acceptation des bailleurs de fonds du projet et moyennant des dates de livraison et d'achèvement en 2007 et 2008.