Digital Health
CANADA

Annual Report
2025–2026

Inspire | Connect | Empower

digitalhealthcanada.com

Digital Health CANADA

Digital Health Canada connects, inspires, and empowers the digital health professionals creating the future of health in Canada. Our members are a diverse community of accomplished, influential professionals working to make a difference in advancing healthcare through information technology. Digital Health Canada fosters network growth and connection; brings together ideas from multiple segments for incubation and advocacy; supports members through professional development at the individual and organizational level; and advocates for the Canadian digital health industry.

For more information, visit **digitalhealthcanada.com**

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2025–2026 HIGHLIGHTS

6,000+

Members

247

Member Organizations

53

Events

11,000+

Event Registrations

37

Webinar Wednesdays

268

Active Volunteers

BOARD OF DIRECTORS AND MANAGEMENT TEAM

Chris Carvalho
President

Principal Consultant, Carveira Group Consulting Inc.

Anne Forsyth
Vice-President

Director, Hospital Data Transformation, Canadian Institute for Health Information (CIHI)

Cassie Frazer
Past-President

Practice Lead, Strategy & Implementation, Stratford Group

Shannon O'Connor
Secretary-Treasurer

Manager, Data Standards, Canadian Institute for Health Information

Dr. Mohamed Alarakhia
Director

Chief Executive Officer, Amplify Care

Lorraine Blackburn
Director

Vice President, Professional Practice, Chief Nursing & Allied Health Officer, and Chief Clinical Information Officer, Vancouver Coastal Health

Duska Kennedy
Director

Vice President of Strategy, Digital Health and Chief Digital Officer, North York General Hospital

Sophia Hoosein
Director

Director, eHealth Strategy and Governance, Alberta's Primary and Preventative Health Services

Dr. Samina Raza Abidi
Director

Professor of Medical Informatics, Faculty of Medicine, Dalhousie University

Julia Zarb
Director

Founder, Blue x Blue Inc.

Wendy Tegart
Director

Director, Provincial Technology Services, Alberta Health Services

Shelagh Maloney
CEO

Digital Health Canada

Shannon Bott
Executive Director

Digital Health Canada

MESSAGE FROM THE BOARD CHAIR AND THE CEO

There is growing recognition that digital health is essential to future sustainability of healthcare in Canada

The future of healthcare will be shaped not only by technology, but by collaboration, trust, and shared purpose. We are proud to work with this remarkable community as we continue leading Canada's digital health future — together.

As Board Chair and CEO of Digital Health Canada, we are pleased to present our 2025/2026 Annual Report — a reflection of a year defined by connection, collaboration, and momentum across Canada's digital health community.

Health systems across the country continue to face unprecedented pressures: workforce shortages, rising demand, financial constraints, and greater access and equity challenges. At the same time, there is growing recognition that digital health is essential to future sustainability of healthcare in Canada, and a renewed optimism about the role digital health can play in building a more connected, sustainable and person-centred system.

Against this backdrop, Digital Health Canada continues to strengthen its role as a national convener, connector, and catalyst for collaboration. Our members — representing clinicians, healthcare organizations, governments, academia, industry, entrepreneurs, and patients — remain united by a shared commitment to improving health and healthcare through digital innovation.

This year, we continued to advance important national conversations around artificial intelligence, workforce development, system capacity, and patient engagement. The pace of change in digital health continues to accelerate, creating both tremendous opportunities and important responsibilities. Digital Health Canada remains committed to fostering balanced, informed, and practical dialogue that helps the sector move forward together.

Another major accomplishment this year was the advancement of several important governance initiatives designed to strengthen the organization for the future. The Board and leadership team introduced a formal enterprise risk management framework, enhanced the Board election process, and established a Governance Committee. Collectively, these initiatives strengthen transparency, accountability, strategic oversight, and organizational resilience as Digital Health Canada continues to evolve and grow.

Another key priority was supporting the future digital health workforce. Canada's healthcare transformation depends on skilled and capable leaders across clinical, technical, operational, and policy domains. Through our education, mentorship, and professional development activities, we are helping to strengthen the capacity and connectivity of the digital health community across the country.

This year, we also expanded opportunities for learning, networking, and knowledge exchange through conferences, regional events, webinars, and professional development programs. Engagement across our programs continued to grow, reinforcing the importance of trusted spaces where diverse perspectives can come together to share ideas, explore emerging issues, and build relationships that advance healthcare transformation.

Canada's healthcare transformation depends on skilled and capable leaders across clinical, technical, operational, and policy domains.

We extend our sincere thanks to everyone who so generously contribute their expertise, insight, and leadership to this community.

This year was also marked by a comprehensive consultation process in support of our next strategic plan, which will be introduced later this fiscal year. The plan will reflect both the changing needs of our community and the evolving healthcare landscape in Canada. It is anchored around four strategic pillars: shaping the national conversation, growing a connected community, powering the workforce of the future, and ensuring a strong, financially stable organization.

We invite you to read the full Annual Report that outlines the key deliverables that have been achieved over the last year.

Of course, none of these achievements would be possible without the commitment and contributions of our volunteers, members, sponsors, partners, speakers, and Board of Directors. We extend our sincere thanks to everyone who so generously contribute their expertise, insight, and leadership to this community. We also want to recognize the Digital Health Canada team for their hard work, dedication, and unwavering commitment throughout the year.

As we look ahead, the opportunity is profound: to build a more connected, intelligent and person-centred health system for all Canadians. We believe Digital Health Canada is uniquely positioned to help shape the next chapter of healthcare in Canada. Our focus will remain on building community, strengthening partnerships, advancing knowledge, and creating opportunities for collaboration and impact across the country.

Sincerely,

Chris Carvalho
Board Chair

Shelagh Maloney
Chief Executive Officer


Health25
Digital Health Canada
FDHC

BOARD DEVELOPMENT COMMITTEE REPORT

Board Recruitment Highlights

21
Applications Received

5
Board Vacancies

8
Interviews Conducted

Board Candidate Slate 2026

- Dr. Mohamed Alarakhia (incumbent)
- Lyn Baluyot
- Anne Forsyth (incumbent)
- Andrew Nemirovsky, RN, MSc, BScN, CPHIMS-CA
- Ronan Segrave

On behalf of the Board Development Committee (BDC), I am pleased to provide this report on the Committee's activities during the 2025–2026 governance year.

The Board Development Committee (Duska Kennedy (Chair), Chris Carvalho, Cassie Frazer, Sophia Hoosein, Shelagh Maloney ex-officio, Shannon Bott ex-officio) was established to support the Board of Directors in fulfilling its responsibilities related to board recruitment, succession planning, board development, evaluation, and governance excellence. During the past year, a significant focus of the Committee's work was the implementation of Digital Health Canada's refreshed board nomination and selection process, following governance and by-law changes approved by the membership.

Board Recruitment and Director Selection

This year marked the first application of the organization's new competency-based board recruitment and selection framework. Consistent with the Board Development Committee's Terms of Reference, the Committee undertook a review of Board composition, competencies, succession requirements, and strategic priorities before launching the annual recruitment process.

The Committee reviewed the Board competency matrix and identified priority areas for recruitment, including governance and leadership experience, clinical and healthcare delivery expertise, emerging technology and innovation, professional development and mentorship, and national representation. Particular attention was paid to ensuring that Board composition continues to reflect the diversity of Canada's digital health community and supports the long-term strategic needs of the organization.

To support execution of the recruitment process, the Board Development Committee established and oversaw an ad hoc Nominating Committee, Chaired by the Past-President. The Nominating Committee was tasked with managing the operational aspects of the process, including candidate review, shortlisting, interviews, and development of a recommended slate of nominees.

Due Diligence and Oversight of the Selection Process

As the first year under the new governance model, the Committee focused on ensuring a fair, transparent, and competency-based selection process. The Committee provided oversight and direction regarding:

- Board priority competencies and representation requirements;
- Candidate eligibility criteria;
- Interview structure and evaluation methodology;
- Assessment of incumbent directors seeking renewal;
- Conflict of interest considerations; and
- Final slate development.

The Nominating Committee reviewed all eligible applications using a structured evaluation framework aligned with Board priorities and the competency matrix. Candidate assessments considered governance experience, strategic leadership capability, sector representation, geographic diversity, diversity of perspective, demonstrated commitment to Digital Health Canada, and alignment with the organization's mission and values.

A notable feature of the revised process was the introduction of a formal review mechanism for incumbent directors seeking an additional term. Consistent with the Committee's mandate to support informed succession planning and Board effectiveness, incumbents were not automatically advanced. Rather, each incumbent was assessed based on attendance, engagement, committee participation, advocacy, contribution to Board discussions, and alignment with future Board needs.

The Committee was satisfied that this approach appropriately balanced continuity with accountability and reflected good governance practice.

Candidate assessments considered governance experience, strategic leadership capability, sector representation, geographic diversity, diversity of perspective,

The Committee was encouraged by the calibre, diversity, and breadth of experience represented across the applicant pool.

For candidates competing for open positions, interviews were conducted using a standardized interview framework. Independent interviewer assessments were completed and considered alongside competency requirements and Board composition needs. Additional due diligence was incorporated through direct discussion of potential conflicts of interest and competing organizational affiliations. Where potential conflicts were identified, candidates provided assurances regarding recusal or resignation from conflicting roles should they be elected.

Following completion of the process, the Board Development Committee reviewed the Nominating Committee's recommendations and was satisfied that the process had been conducted consistently, fairly, and in accordance with the approved governance framework and the Committee's Terms of Reference.

Board Succession and Composition

The Committee was encouraged by the calibre, diversity, and breadth of experience represented across the applicant pool. A total of twenty-one applications were received, resulting in a highly competitive selection process.

In reviewing the recommended slate, the Committee considered not only individual qualifications but also overall Board composition, including governance continuity, regional representation, public and private sector perspectives, clinical expertise, digital health leadership, innovation capability, diversity of thought, and future succession needs.

The resulting slate reflects a thoughtful balance of continuity and renewal while strengthening the Board's collective competencies and national perspective.

Board Development and Governance

In addition to recruitment activities, the Committee continued its work to strengthen governance practices and Board effectiveness. During the year, the Committee reviewed and updated its Terms of Reference to align with the

organization's evolving governance framework and to formalize responsibilities related to director evaluation, succession planning, onboarding, and leadership development.

The Committee also began planning enhancements to director onboarding and succession planning processes to support future Board and committee leadership transitions.

Lessons Learned

The Committee is confident that the recommended slate positions Digital Health Canada for continued success and reflects the organization's commitment to strong, transparent, and member-driven governance. Lessons learned from this year's process will be used to further refine future recruitment cycles, strengthen succession planning, and enhance opportunities for member engagement in governance and volunteer leadership roles.

The Board Development Committee would like to thank the members of the Nominating Committee (Owen Adams, Cassie Frazer, Elaine Huesing, Raj Malik, Gillian Sweeney) for their diligence, professionalism, and commitment throughout the recruitment process. Their work contributed significantly to the successful implementation of the new framework and to the identification of a strong slate of candidates for Board service.

Respectfully submitted,

Duska Kennedy
Chair, Board Development Committee
Digital Health Canada

Nominating Committee (Owen Adams, Cassie Frazer, Elaine Huesing, Raj Malik, Gillian Sweeney)

BOARD GOVERNANCE COMMITTEE REPORT

2025/26 Board Governance Committee Members

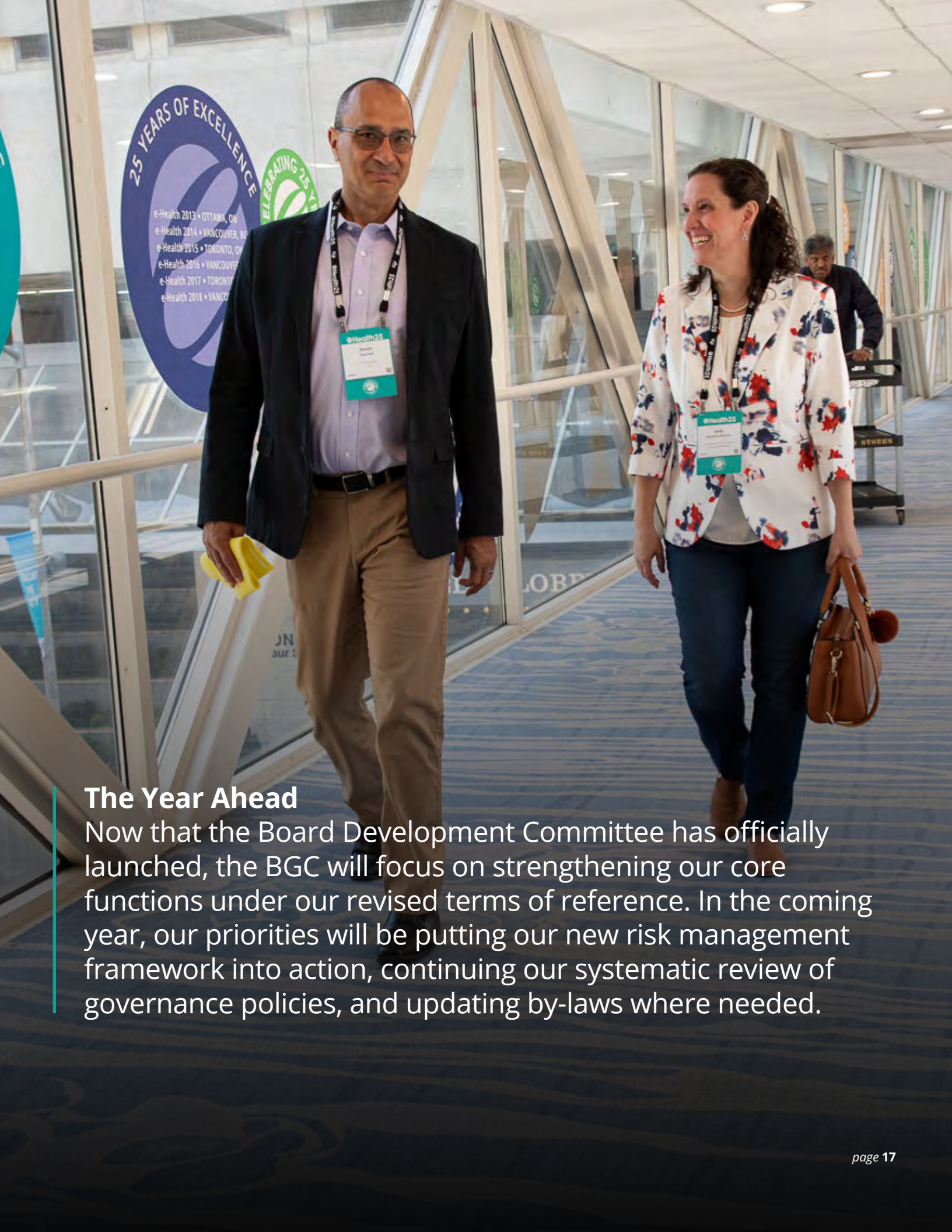
- Cassie Frazer, Past President (Chair)
- Chris Carvalho, President
- Duska Kennedy, Director
- Lorraine Blackburn, Director
- Sophia Hossein, Director
- Shelagh Maloney, Ex Officio
- Shannon Bott, Ex Officio

The 2025 fiscal year marked the inaugural year of the Board Governance Committee (BGC). Struck as a new standing committee this year, our focus was to strengthen the framework that guides Digital Health Canada—ensuring robust Board oversight, clear accountability, and stronger alignment between Board operations and organizational strategy. It was an incredibly active first year, taking us from initial research and analysis all the way to full implementation on several major initiatives.

Key Accomplishments

- **A Modernized Board Selection Process:** We refreshed how we nominate and select Directors to align with modern best practices. This significant milestone included a member-approved by-law change at our Special Members Meeting on March 19, 2026, and was supported by new internal policies and process documents to ensure fairness and transparency.
- **Elevating the Board Development Committee (BDC)**: We shifted the BDC from a temporary, time-limited nominations task group into a permanent standing committee. We expanded its mandate and terms of reference to focus long-term on Board effectiveness, succession planning, and director onboarding and training.
- **New Risk & Oversight Tools:** To better safeguard the organization, we introduced a new compliance report and a comprehensive enterprise risk management framework. This includes a new risk register to monitor key strategic risks and a clear "risk appetite statement" to guide Board decision-making.
- **Better Alignment and Policy Updates**: We introduced a new committee workplan structure, ensuring every committee's daily focus aligns perfectly with our broader strategic goals. Finally, we completed thorough reviews and updates of all financial policies and many core governance policies.

Cassie Frazer
Past-President, Chair Governance Committee
Digital Health Canada



The Year Ahead

Now that the Board Development Committee has officially launched, the BGC will focus on strengthening our core functions under our revised terms of reference. In the coming year, our priorities will be putting our new risk management framework into action, continuing our systematic review of governance policies, and updating by-laws where needed.

FINANCE AND AUDIT COMMITTEE REPORT

$3,950,000
Total Revenue

$3,710,000
Total Expenses

$238,684
2026 Surplus

I am pleased to present the audited financial statements of Digital Health Canada for the fiscal year ended March 31, 2026.

The Audited Financial Statements are available for member review on pages 7–17 of this report.

The organization continues to maintain a strong financial position, delivering another year of positive operating results while investing in programs, professional development, member services, and the ongoing success of the eHealth Conference and Tradeshow.

For the year ended March 31, 2026, Digital Health Canada reported total revenues of $3.95 million and total expenses of $3.71 million, resulting in an excess of revenues over expenses of $238,684. This follows a surplus of $247,110 in the previous fiscal year and reflects continued financial stability and prudent management of resources.

Net assets increased from $649,008 to $886,692 during the year, strengthening the organization's financial foundation and enhancing our ability to invest in future strategic initiatives. Unrestricted net assets grew to $861,004, while the Steven Huesing Scholarship Fund maintained a balance of $25,688 after awarding scholarships to support students pursuing studies in health informatics.

The organization's financial position remains strong. As of March 31, 2026, Digital Health Canada held cash and investments totaling $3.06 million, compared with $2.27 million in the prior year. These funds provide the liquidity necessary to support ongoing operations, future conference activities, and strategic opportunities. Investments continue to be held in accordance with the Board-approved investment policy, emphasizing capital preservation through federally or provincially backed instruments and Canadian Deposit Insurance Corporation–insured investments.

Membership services remained a significant source of revenue, contributing approximately $951,000 during the year. Conference and event activities generated $554,000 in revenue, while training, education, thought leadership, and corporate services programs continued to support both our mission and financial sustainability.

The eHealth Conference remains an important contributor to the organization's success. The 2025 conference generated revenues of $2.32 million and produced a positive financial contribution after expenses. At year-end, the organization had also collected $1.84 million in deferred revenue related to the upcoming 2026 conference, reflecting strong industry engagement and support.

The auditors, Kriens LaRose LLP, have issued an unqualified audit opinion, confirming that the financial statements present fairly, in all material respects, the financial position of Digital Health Canada in accordance with Canadian accounting standards for not-for-profit organizations.

On behalf of the Board of Directors, I would like to thank this years' Finance and Audit Committee (Mohamed Alarakhia, Lorraine Blackburn and Wendy Tegart), management team, staff, volunteers, members, sponsors, and conference partners whose contributions continue to support the organization's success. Their commitment enables Digital Health Canada to advance its mission of connecting, inspiring, and educating the digital health professionals who are shaping the future of healthcare in Canada.

Respectfully submitted,

Shannon O'Connor
Secretary-Treasurer
Digital Health Canada

> *This follows a surplus of $247,110 in the previous fiscal year and reflects continued financial stability and prudent management of resources.*

INDEPENDENT AUDITORS' REPORT

To the Members of **Digital Health Canada Report on the Audit of the Financial Statements**

Opinion

We have audited the financial statements of Digital Health Canada, which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Digital Health Canada as at March 31, 2026, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Digital Health Canada in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance 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, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

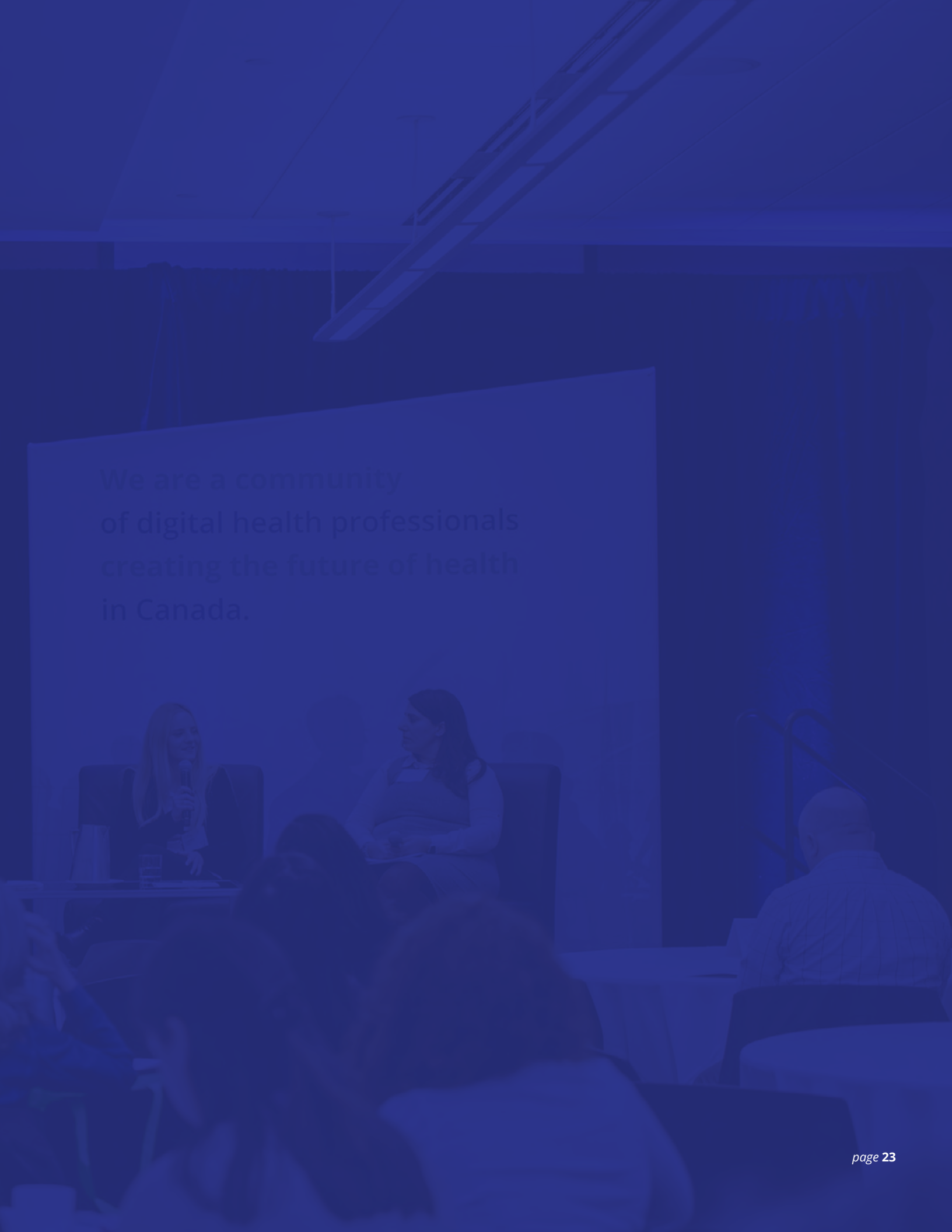
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KRIENS~LAROSE, LLP
Chartered Professional Accountants Licensed Public Accountants
Toronto, Ontario May 29, 2026

2025-2026 FINANCIALS


We are a community
of digital health professionals
creating the future of health
in Canada.

STATEMENT OF FINANCIAL POSITION

as at March 31, 2026

	2026	2025
	$	$
ASSETS		
CURRENT		
Cash	558,251	650,409
Investments (Note 2)	2,501,073	1,615,649
Accounts receivable	6,180	11,352
Prepaid expenses - e-Health Conference	160,195	306,295
Prepaid expenses - Other	19,459	21,916
	3,245,158	2,605,621
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	118,855	95,399
Government remittances payable	99,952	126,192
Deferred revenue (Note 3)	302,064	299,516
Deferred revenue - e-Health Conference (Note 4)	1,837,595	1,435,506
	2,358,466	1,956,613
NET ASSETS		
Unrestricted net assets	861,004	622,320
Scholarship Fund (Note 5)	25,688	26,688
	886,692	649,008
	3,245,158	2,605,621

STATEMENT OF CHANGES IN NET ASSETS

for the year ended March 31, 2026

	Unrestricted Net Assets Total	Scholarship Fund	2026 Total	2025 Total
	$	$	$	$
Balance, beginning of year	622,320	26,688	649,008	397,798
Excess (deficiency) of revenues over expenses for the year	238,684	-	238,684	247,110
Net funds (disbursed) received (Note 5)	-	(1,000)	(1,000)	4,100
Balance, end of year	861,004	25,688	886,692	649,008

STATEMENT OF OPERATIONS

for the year ended March 31, 2026

	2026	2025
	$	$
REVENUES		
eHealth - 2025 (Schedule II) (Note 6)	2,323,466	-
Membership services	950,697	967,992
Conference and events	553,560	484,966
Training, education and thought leadership	78,613	104,704
Corporate services	46,429	50,911
eHealth - 2024 (Schedule I) (Note 6)	-	1,764,300
	3,952,765	3,372,873
EXPENSES		
eHealth - 2025 (Schedule II) (Note 6)	1,341,951	177,920
Membership services	920,825	823,023
Conference and events	840,328	691,506
Training, education and thought leadership	361,632	276,154
eHealth - 2026 (Schedule III) (Note 6)	249,345	-
eHealth - 2024 (Schedule I) (Note 6)	-	1,157,160
	3,714,081	3,125,763
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	238,684	247,110

SCHEDULES TO STATEMENT OF OPERATIONS

for the year ended March 31, 2026

	2026	2025
	$	$
SCHEDULE I - 2024 eHEALTH CONFERENCE		
REVENUE	-	1,764,300
EXPENSES	-	1,157,160
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	-	607,140
SCHEDULE II -2025 eHEALTH CONFERENCE		
REVENUE	2,323,466	-
EXPENSES	1,341,951	177,920
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FOR THE YEAR	981,515	(177,920)
SCHEDULE III - 2026 eHEALTH CONFERENCE		
REVENUE	-	-
EXPENSES	249,345	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FOR THE YEAR	(249,345)	-

NOTES TO THE FINANCIAL STATEMENTS

PURPOSE OF THE ORGANIZATION

Digital Health Canada, previously known as COACH: Canada's Health Informatics Association, was incorporated on October 25, 1976 as a not for profit organization without share capital under the Canada Not-for-profit Corporations Act. Digital Health Canada connects, inspires, and educates the digital health professionals creating the future of health in Canada.

The Organization is a not-for-profit organization under section 149(1) of the Income Tax Act (Canada) and as such, is exempt from the payment of corporate income taxes.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Handbook and include the following significant accounting policies:

Financial Instruments

The Organization initially measures its financial assets and liabilities at fair value. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, investments and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Use of Estimates

TThe preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the reporting date and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from these estimates. These estimates are reviewed periodically and adjustments are made, as appropriate, in the statement of operations in the year they become known.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and fixed income investments with maturities of less than 90 days.

Investments
Investments include all investments with original maturities greater than three months but less than one year. Investments are classified as held for trading and are recorded at market value.

Prepaid Expenses
Prepaid expenses are recorded for goods and services to be received in the next fiscal year, which were paid for in the current fiscal year.

Revenue Recognition
The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

All revenues, with the exception of interest, are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured. Amounts received in advance of the year of service are recorded as deferred revenue, and subsequently recorded as revenue in the year of service.

Interest is recognized as income when received. The unrealized gain or loss on investments, being the difference between book value and fair value, is included in the statement of operations. Transaction costs are expensed as incurred.**Donated Property and Services**
During the year voluntary services were provided. Because these services are not normally purchased by the Organization, and because of the difficulty of determining their fair value, donated services are not recognized in these statements.

Allocation of Expenses
The Organization reports its administrative expenses under one of the following functions: conference and events, membership services, training, education and thought leadership.

Each of the functions is allocated a portion of the Organization's total salaries and benefits expense and a portion of the office expenses. The allocation of salaries and benefits is allocated based on the relative amount of time the Organization's employees work on each function. The allocation of the office expenses is based on the same percentage allocation as the salaries and benefits.

2. INVESTMENTS

The investments consist of the following:

	2026 $	2025 $
Investment savings account; interest payable based on market rates	293,897	167,847
Guaranteed investment certificate; variable interest rate, maturing between April 2026 to March 2027	2,207,176	-
Guaranteed investment certificate; variable interest rate, maturing between April 2025 to March 2026	-	1,447,802
	2,501,073	1,615,649

The Organization's investment policy states that 100% of the investments are to be invested in instruments backed by either the Federal or Provincial Governments or the Canadian Deposit Insurance Corporation.

3. DEFERRED REVENUE

Deferred revenue consists of the following:

	2026 $	2025 $
Membership Fees	302,064	299,516

4. DEFERRED REVENUE - e-HEALTH CONFERENCE

Deferred e-Health conference revenue consists of the following:

	2026 $	2025 $
eHealth conference registrations and sponsorship	1,819,595	1,417,506
eHealth conference seed funds (received from CIHI)	18,000	18,000
	1,837,595	1,435,506

5. SCHOLARSHIP FUND

The Steven Huesing Scholarship was established in 1999 in recognition of the contribution that the late Steven Huesing, COACH Founding President, made to the association. The Scholarship was developed to reflect the spirit, dedication and innovation that COACH's Founding President has brought to the field of health informatics (HI).

The purpose of the scholarship fund is to provide financial assistance to students to pursue post-secondary studies in health informatics. During the 2026 fiscal year, the Fund awarded scholarships totalling $2,000 (2025: $2,000), of which $1,000 was funded by CHIEF.

As at March 31, 2026, $25,688 (2025: $26,688) of the cash held by the Organization is committed to the Scholarship fund.

6. e-HEALTH CONFERENCES

2026 Conference

The 2026 in-person eHealth conference and tradeshow will be held on June 14-16, 2026 and operations will be managed by Digital Health Canada. All revenues and expenses for the 2026 conference will be collected and paid for by the Organization on behalf of the conference partners. The total conference revenues collected as at March 31, 2026 is $1,837,595, which is deferred. The total conference expenses paid as at March 31, 2026 is $378,836, of which $129,491 is prepaid and $249,345 is expensed. The profit split for the 2026 conference will be Digital Health Canada 90%, CIHI 5% and Infoway 5%. The split between parties will be recorded and accounted for on the conference date.

2025 Conference

The 2025 in-person eHealth conference and tradeshow was held on June 1-3, 2025 and operations were managed by Digital Health Canada. All revenues and expenses for the 2025 conference were collected and paid for by the Organization on behalf of the conference partners. The total conference revenues collected as at March 31, 2026 is $2,323,466 and the total conference expenses paid as at March 31, 2026 is $1,519,871, which includes CIHI and Infoway's share of the eHealth 2025 profit. The profit split for the 2025 conference was Digital Health Canada 80%, CIHI 10% and Infoway 10%.

2024 Conference

The 2024 in-person eHealth conference and tradeshow was held on May 26-28, 2024 and operations were managed by Digital Health Canada. All revenues and expenses for the 2024 conference were collected and paid for by the Organization on behalf of the conference partners. The total conference revenues collected as at March 31, 2025 is $1,764,300 and the total conference expenses paid as at March 31, 2025 is $1,304,527, which includes CIHI and Infoway's share of the eHealth 2025 profit. The profit split for the 2025 conference was Digital Health Canada 80%, CIHI 10% and Infoway 10%.

7. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments. The following presents the Organization's risk exposures and concentrations at March 31, 2026.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Organization's credit risk would occur with their accounts receivable. Actual exposure to credit losses has been minimal in prior years. The allowance for doubtful accounts is $0 (2025: $0).

Liquidity Risk

Liquidity risk is the risk the Organization will encounter difficulties in meeting obligations associated with financial liabilities. The Organization's exposure to liquidity risk is mainly in respect of its accounts payable and refunds due. The Organization expects to meet these obligations as they come due by generating sufficient cashflow from operations.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: currency risk, interest rate risk and other price risk.

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Organization actively manages the currency risk by reducing the use of foreign currency in business transactions.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization has a low interest rate risk.

Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization is not exposed to other price risk.

8. COMMITMENTS

The organization has entered into a three year agreement for a software platform and related services, which includes one-time implementation fees of approximately $85,000 and recurring subscription fees of approximately $104,400 annually over the term. As at March 31, 2026, $42,500 has been paid in respect of implementation services, with the remaining implementation commitment of approximately $42,500. In addition, the organization is committed to future recurring service fees totalling approximately $313,200 over the remainder of the contract term. Accordingly, total remaining contractual commitments amount to approximately $355,700 as at year-end.

The Organization has also entered into agreements to host the 2026, 2027, and 2028 ehealth conferences with the following commitments:

- **2026 Conference**: The Organization has committed to $61,555 for the facility fee and $250,000 for the minimum food and beverage guarantee (plus sales tax and service charges). As of the reporting date, $40,000 has been paid and is reflected in prepaid expenses.
- **2027 Conference**: The Organization has committed to $82,540 for the facility fee (Including sales tax). As of the reporting date, $8,254 has been paid and is reflected in prepaid expenses.
- **2028 Conference**: The Organization has committed to $132,543 for the facility fee (Including sales tax). As of the reporting date, $nil has been paid and is reflected in prepaid expenses.

The total remaining commitments are as follows:

	$
2026 Conference	271,555
2027 Conference	74,286
2028 Conference	132,543
Total	478,384

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