

The Osgoode Society

For Canadian Legal History



THE SEAL OF THE SOCIETY REFLECTS AN
ELEMENT OF THE ARMS OF JOHN BEVERLEY
ROBINSON FROM WHOM THE LAND ON WHICH
OSGOODE HALL IS BUILT WAS PURCHASED BY
THE LAW SOCIETY OF UPPER CANADA IN 1829.

THE OSGOODE SOCIETY WAS INCORPORATED IN MAY
OF 1979. IN 1993 IT BECAME THE OSGOODE SOCIETY FOR
CANADIAN LEGAL HISTORY. FOUNDED AT THE INITIATIVE
OF R. ROY MCMURTRY, A FORMER ATTORNEY GENERAL
AND CHIEF JUSTICE OF ONTARIO, AND OFFICIALS OF
THE LAW SOCIETY OF UPPER CANADA, ITS PURPOSE
IS TO STUDY AND PROMOTE PUBLIC INTEREST IN THE
HISTORY OF THE LAW, THE LEGAL PROFESSION AND THE
JUDICIARY IN CANADA AND TO STIMULATE RESEARCH
AND PUBLICATION ON THESE SUBJECTS.

AMONG THE SOCIETY'S ACTIVITIES ARE ITS
PUBLICATIONS PROGRAMME, AN ORAL HISTORY
PROGRAMME, AND A RESEARCH SUPPORT PROGRAMME
TO ASSIST SCHOLARS DOING RESEARCH IN CANADIAN
LEGAL HISTORY. THE SOCIETY'S INTENTION IS THAT ITS
ANNUAL PUBLICATIONS WILL BE FUNDED PARTLY BY
MEMBERSHIP FEES. THE CONTINUATION OF RELATED
EFFORTS WILL DEPEND PRIMARILY ON SUPPORT FROM
THE LAW FOUNDATION OF ONTARIO AND FROM PATRONS.



The Osgoode Society

For Canadian Legal History

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Editor-In-Chief's Report

The Osgoode Society had an excellent year in 2020. We published two books, bringing our total to 111 since the publishing programme began in 1981. Those books serve as further testaments to the richness and variety of our nation's legal history and our publishing programme. Our members' book was *Doodem and Council Fire: Anisihinaabe Governance through Alliance* by Professor Heidi Bohaker, University of Toronto. Our optional extra was *The Death Penalty and Sex Murder in Canadian History* by Professor Carolyn Strange of the Australian National University. Both books were published with the University of Toronto Press. We also have an excellent line up for 2021 (see below) and plenty more in the offing for future years.

Our oral history programme continues to thrive from the substantial reorganisation and modernisation — in truth a revitalization — carried out by our Patricia McMahon, Oral History Co-Ordinator. Because the collection is on our website, and machine searchable, and the interviews available on request, there has been an ever continuing increase in the number of people who know about the programme and use it for research, especially students. We urge our members to broadcast the news widely.

The Society is on very good ground financially, although we could always use more members, particularly young lawyers and students in law and history. Our Board membership continues to evolve — younger and more diverse in ethnic minorities and women. We also have had more Directors appointed to the Ontario Court of Appeal, bringing

that total to three. I'm not suggesting that there is a connection, but ambitious lawyers and Superior Court judges might take note.

We managed the COVID 19 pandemic very well, thanks in large part to the initiative, flexibility and hard work of our Administrator, Amanda Campbell. Indeed in 2020 and the first months of 2021 we took advantage of the move everybody is doing to on-line events to greatly expand our evening talks and seminars. These included, but were not limited to, legal history events related to current heightened concern over reconciliation with Indigenous peoples and anti-black racism. These events included Professor Heidi Bohaker talking about her Osgoode Society book *Doodem and Council Fire*, and a discussion about the history of Black Canadians and the law between Professor Barrington Walker and Ontario Court of Appeal judge Michael Tulloch.

As always I feel fortunate to hold the position I do and to work with so many dedicated and talented people. I thank especially our President, the Hon. Robert Sharpe, Associate Editor Philip Girard, Treasurer Ian Hull, Oral History Co-Ordinator Patricia McMahon, and our highly capable and dedicated Administrator, Amanda Campbell. I also thank all members of the Board, who contribute greatly, through their sound counsel, their work on committees, and, in some cases, their operation of our social media and blogging presence.

Professor Jim Phillips
Editor-in-Chief

The Publishing Programme

As discussed above, in 2020 the Society published two books. In 2020 we also brought to fruition four manuscripts which we will publish in 2021. Our members' book will be *The Laws and the Land: The Settler Colonial Invasion of Kahnawà:ke in Nineteenth Century Canada*, by Daniel Rûck of the University of Ottawa. This will be co-published with the University of British Columbia Press. 2021 will therefore be the second year in a row that we will have a book on Indigenous peoples' legal history as our members' book. We will also be publishing *Truth and Privilege: Libel Law in Massachusetts and Nova Scotia, 1820-1840*, by Professor Lyndsay Campbell of the University of Calgary, as an optional extra. This will be co-published with Cambridge University Press and will be our first co-publication with the American Society for Legal History. Our second optional extra will be *Income Tax in Canada: Laying the Foundations, 1917-1948*, by Professor Colin Campbell of Western University and Robert Raizenne of Osler Hoskin Harcourt. This is the first full-length study of the federal income tax act, introduced in 1917 and then called the *Income War Tax Act*. It has since enabled a substantial redistribution of wealth through the

twentieth century. This book will be published with the Canadian Tax Foundation. Finally, our third optional extra will be *The Federal Court of Appeal and the Federal Court: 50 Years of History*, coinciding with the Federal Court's 50th anniversary. The book is multi-authored and edited by Craig Forcese (University of Ottawa), Ian Greene (York University), Peter McCormick (University of Lethbridge), and Martine Valois (University of Montreal). It will be published with Irwin Law. We are delighted to be publishing four books next year; these four will bring our total since 1981 to 115.

Finally, on the publishing programme, warmest congratulations to one of our own authors, Eric Reiter, whose 2019 Osgoode Society book *Wounded Feelings: Litigating Emotions in Quebec, 1870-1950*, won the 2020 Canadian Historical Association Prize for the best book in Canadian History.

You can join and/or buy books online at www.osgoodesociety.ca. A full list of all our previously published books is on our website. That list also appears in every Osgoode Society volume.





Patrons of the Society

We are most grateful to our Patrons whose generous support made many of our efforts possible. Our patrons in 2020 were:

*Professor Constance Backhouse
Chernos, Flaherty, Svonkin, LLP
Gowling WLG
Hull & Hull LLP
The Law Foundation of Ontario
McCarthy Tetrault
Osler, Hoskin & Harcourt LLP
Pape Chaudhury
Paliare Roland Rosenberg Rothstein LLP
Torys LLP
WeirFoulds LLP*

A Patrons Page is included in each of our publications. Additional Patrons are most welcome. Patrons contribute between \$2,500.00 and \$5,000.00. We also have a category of Members of the McMurtry Circle, for individuals who wish to support the Society with a \$500 membership. A tax receipt is provided.

Unfortunately, due to COVID 19 restrictions, the annual Patrons' Dinner, hosted by the Treasurer of the Law Society of Ontario, could not be held in 2020. We hope to resume this method of honouring our Patrons, whose generosity makes possible the continuation of much of our work, in 2021.

Membership

Category	2019	2020
Student	28	86
Individual	269	213
Individual Sustaining	80	65
McMurtry Circle	21	19
Total	398	392

McMurtry Circle Members 2020

*The Hon. Ian Binnie
Mr. Stephen Bowman
Mr. Ian Cartwright
Professor Lori Chambers
Mr. Garfield Emerson
Mr. Timothy Hill
Mr. Ian Hull
Ms. Patricia Jackson
Mr. Wayne Kerr
Mr. Rob Kondouros
Ms. Rosemary LeGris
Dr. Patricia McMahon
Professor Jim Phillips
Mr. Richard Potter
Mr. Robert Raizenne
The Hon. Paul Schabas
The Hon. Robert Sharpe
Ms. Maureen Simpson
Mr. John Wilkinson*

Individual Sustaining Members 2020

*Mr. Philip Anisman
Mr. Matthew Asma
Mr. Timothy Baikie
Dr. Susan Binnie
Mr. Brian Blumenthal
The Hon. David Brown
Professor Lyndsay Campbell
Mr. Jeremy Carnegie
Mr. Steven Chaplin
Mr. Earl Cherniak
Mr. David Chernos
Ms. Beverley Chernos
Ms. Kirby Chown
Mr. Thomas Conway
Professor Paul Craven
Mr. Rhys Davies
Mr. Paul Davis
Ms. Linda Silver Dranoff
Mr. Robert England
Ms. Carly Fidler*

Mr. David Fraser
Professor Martin Friedland
Ms. Michele Francis
Professor Shelley Gavigan
Professor Philip Girard
Mr. Brian H. Greenspan
Mr. Gerald Gummersell
Her Worship Mary Ross Hendriks
Ms. Judi Im
The Hon. Mahmud Jamal
The Hon. Nancy Kastner
Mr. Horace Krever
The Hon. Susan Lang
Mr. Keith Lee-Whiting
The Hon. Patrick LeSage
Ms. Guylaine Loranger
Ms. M. Virginia MacLean, Q.C.
Mr. Calum MacLeod
Mr. Dan Malamet
Mr. Athar Malik
Mr. Willson McTavish
Mr. Paul Michell
Mr. W.A. Derry Millar
Professor James Muir
Mr. Edward O'Dwyer
Mr. David Outerbridge
Mr. Dana Peebles
Mr. J.S.A. Pengelly
Professor Ian Radforth
Mr. Timothy Ray
The Hon. Paul Reinhardt
Mr. John Richard
Mr. Greg Richards
Mr. William Ross
Professor Peter Russell
Mr. Donald Short
Mr. Jonathan Silver
The Hon. Lorne Sossin
Mr. Alexander Smith
Mr. Paul Stern
The Hon. George Strathy
The Hon. Gerald Taylor
Ms. Janey Walker
Mr. Jonathan Weisman
Mr. Robert Yalden

The Oral History Programme

The Society's Oral History Programme is a unique and invaluable source of information on all aspects of Canada's legal past. The interviews are used extensively in scholarly research and the program has earned a reputation for the quality and scope of its work. Over the years, several projects have been funded by law firms, judges' associations, and similar groups. We welcome the opportunity to discuss possible arrangements with outside organisations and currently have such an arrangement with the Association of Ontario Judges and Speaking from Experience. We continue to promote the contents of the collection through Twitter, where you can follow us at @OSOralHistory.

The number of legal professionals interviewed through the programme since 1979 now totals more than 675, with more than 100,000 pages of transcript. Completed interviews are sent to the Archives of Ontario, but are also available free of charge directly from the Osgoode Society (subject to access restrictions). A complete, searchable listing of all interviews conducted for the Osgoode Society oral history program is available on the Society's website:

<https://www.osgoodesociety.ca/oral-history/>

Most in-progress interviews remain outstanding and are on hold due to the pandemic because best practice is to conduct oral history interviews in person. However, where interviewees are comfortable doing so, we have conducted virtual interviews using platforms like Zoom. We have also started to document the impact that COVID-19 is having on lawyers, judging, and the courts, and have completed a number of interviews on that topic. Please contact us if you are willing to be interviewed about your professional experiences during the pandemic.

We continue to diversify and broaden the range of topics that are covered and the people who are interviewed for the oral history programme. Following the events of spring 2020 and the push to combat anti-Black racism, we have worked more



pro-actively to expand our collection to include more voices of Black lawyers and other people of colour. In 2020-2021, we worked with the Black Law Students Association (BLSA) chapter at Osgoode Hall Law School to prepare for conducting oral history interviews with several Black lawyers and judges who participated in a fireside chat (via Zoom) in February 2021.

In 2020, fifteen interviews were in progress. The interviewees are:

Philip Epstein
Donna Hackett
Janet Minor
Laurie Pawlitza
John Rosen
Paul Schabas
David Stone
George Thomson
Susan Lang
Constance Backhouse
Annemarie Bonkalo
Charles Vaillancourt
Gary Rodrigues
Judith Huddart
Michael Bryant

In 2020, the following eight interviews were completed. Please note that some of these interviews may still be subject to revision by the interviewee:

Beverley McLachlin
David Campbell
Geoffrey Morawetz
Frank Marrocco
Mohan Sharma
Thomas McEwen
Dick Risk
Lorne Sossin

The oral history programme relies on a mix of paid and volunteer interviewers. We continue to recruit both. If you would like to conduct an interview on a volunteer basis, wish to recommend that we interview someone, or have any questions about the collection, please contact the Coordinator of the Oral History Programme, Patricia McMahon at patricia.mcmahon@osgoodesociety.ca.

Awards

The Society offers or administers a number of awards.

R. Roy McMurtry Fellowship. In 2020 we again awarded the tenth R. Roy McMurtry Fellowship in Canadian Legal History. This fellowship was created on the occasion of the retirement as Chief Justice of Ontario of the Hon. R. Roy McMurtry. It honours the contribution to Canadian legal history of the founder of the Osgoode Society for Canadian Legal History and its current President. The fellowship was established by Chief Justice McMurtry's friends and colleagues, and endowed by private donations and the Law Foundation of Ontario. The fellowship is to support graduate (preferably doctoral) students or those with a recently completed doctorate, to conduct research in Canadian legal history, for one year.

In 2020 the winner of the McMurtry Fellowship was Jean-Christophe Bédard-Rubin, a doctoral student in the Faculty of Law, University of Toronto, who is writing an intellectual history of Étienne Parent, a leading Quebec constitutional thinker in the immediate pre- and post-Confederation period.

Also, McMurtry Fellows, as honourable mentions, were Michael Borsk and Krista Barclay. Michael Borsk is a Ph.D. student in history at Queen's University. He is researching the history of ideas about private property and sovereignty in Ontario and Michigan in the first half of the nineteenth century. Krista Barclay received her PhD from the University of Manitoba and is currently a post-doctoral fellow at the Department for the Study of Religion at the University of Toronto. She is working on inheritance law in nineteenth-century British North America.

Peter Oliver Prize. The Peter Oliver Prize in Canadian Legal History is named for the Society's founding editor-in-chief, and awarded annually for published work in Canadian legal history written by a student. Students in any discipline and at any stage of their careers are eligible. The 2020 winner was Jacqueline Briggs, a Ph.D. student in the Centre for Criminology and Socio-Legal Studies, University of Toronto, for her article 'Exemplary Punishment: T.R.L. MacInnes,

the Department of Indian Affairs, and Indigenous Executions, 1936-1952,' published in the *Canadian Historical Review*. The article is a fascinating account of a legal aid programme for capitally-charged Indigenous defendants, the first publicly-funded legal aid programme in Canada. It was also awarded the prize for the best article published in 2019 by the Political History Group of the Canadian Historical Association.

John T. Saywell Prize for Canadian Constitutional Legal History. This prize, established through the generosity of Professor Saywell's son John MacIntosh and in recognition of Professor Saywell's life-long commitment to the highest standards of scholarship in Canadian history and law, is given bi-annually to the best new book in Canadian legal history, broadly defined, that makes an important contribution to an understanding of the constitution and/or federalism. This award was given in 2020 to Professor Kent McNeil of Osgoode Hall Law School for his book *Flawed Precedent: The St Catherine's Case and Aboriginal Title*, by Professor Kent McNeil. The book examines in detail the context for, and legacy of, the Privy Council decision that stood for decades as the leading statement of what aboriginal title meant in Canadian law.

STUDENT BOOK AWARDS

The Society in co-operation with Canadian law schools offers an annual book award to a graduating student deemed to have done excellent work in legal history. The Society provides one book from its back list and a current membership, including the annual publication, to such a student in each participating Canadian Law School.

THEODOR KERZNER Q.C. RESEARCH GRANTS

The Society provides research grants to people undertaking scholarly research into any aspect of Canadian legal history. Faculty and graduate students at Universities are eligible, as are independent scholars. These grants, which are unlikely to exceed \$3,000 per person, are given to defray research expenses connected with any project in any field of Canadian legal history. The Theodor Kerzner Q.C. Research Grants programme was created in 2016 to honour the memory of Theodor (Ted) Kerzner, Q.C. a long-time member of the Osgoode Society, a very generous benefactor of the Society, and a lawyer who took a keen interest in legal education and legal scholarship in many fields, especially legal history

Successful applicants undertake to acknowledge the support of the Theodor Kerzner Q.C. Research Grants Programme in any publications which result, in whole or in part, from a Theodor Kerzner Q.C. Research Grant.

In 2020 one grant was made under this programme, to Amy Kaufman — a Masters student in the University of London's History of the Book program. Her research focuses on suffragists' writing about the law as a strategy to increase public legal literacy and to advocate for legal reform, tracing this phenomenon from Victorian Britain to Canada in the early twentieth century.





Directors and Annual Meeting

Meetings of the Board of Directors were held on January 19, 2020 and October 1, 2020.

The Annual Meeting of Members was held on November 20, 2020, via Zoom. At the annual meeting the following were unanimously elected as Directors of the Osgoode Society:

Professor Constance Backhouse, University of Ottawa
Heidi Bohaker, Associate Professor of History,
University of Toronto

Bevin Brooksbank, Borden Ladner Gervais LLP

Shantona Chaudhury, Pape Chaudhury LLP

David Chernos, Chernos Flaherty & Svonkin LLP

Paul Davis, Paliare Roland Rosenberg Rothstein LLP

Linda Silver Dranoff, Dranoff and Huddart

Timothy Hill, Assistant Crown Attorney

Ian Hull, Hull & Hull

Trisha Jackson, Torys LLP

The Hon. Mahmud Jamal, Court of Appeal
of Ontario

Rachel McMillan, Gowling WLG

The Hon. R. Roy McMurtry, Hull & Hull LLP

Waleed Malik, Osler Hoskin Harcourt

Dana Peebles, McCarthy Tetrault LLP

The Hon. Paul H. Reinhardt, Ontario Court of Justice

The Hon. Paul Schabas, Superior Court of Ontario

The Hon. Robert Sharpe, Court of Appeal for Ontario

Jonathan Silver, Torys LLP

Alex Smith, Henein Hutchinson LLP

The Hon. Lorne Sossin, Court of Appeal for Ontario

Mary Stokes, Legge & Legge

The Hon. Michael Tulloch, Court of Appeal
for Ontario

John Wilkinson, WeirFoulds LLP

(The Treasurer of The Law Society of Ontario and the Attorney General for Ontario are directors ex officio.)

The annual meeting was addressed by Professor Carolyn Strange, on her recently published Osgoode Society book, *The Death Penalty and Sex Murder in Canadian History*.

Osgoode Society Officers

PRESIDENT

The Hon. Robert Sharpe

EDITOR-IN-CHIEF

Professor Jim Phillips, University of Toronto
Law School

ASSOCIATE EDITOR

Professor Philip Girard, Osgoode Hall Law School

ORAL HISTORY CO-ORDINATOR

Dr. Patricia McMahon

TREASURER

Ian Hull

ADMINISTRATOR

Amanda Campbell

The Board operates with the assistance of various committees. The editor-in-chief is a member of all committees. Members interested in joining a committee should contact the chair of the committee or Amanda Campbell. The committees are:

MEMBERSHIP

Chair Mahmud Jamal

NOMINATION AND GOVERNANCE

Chair Robert Sharpe

ORAL HISTORY

Co-Chairs Paul Reinhart and Patricia McMahon

COMMUNICATIONS

Chair Mary Stokes

The Directors welcome inquiries and suggestions on any aspect of the work of the Society.

Osgoode Hall

May 2021



The Osgoode Society

For Canadian Legal History

FINANCIAL STATEMENTS

December 31, 2020

	Page
INDEPENDENT AUDITORS' REPORT	10-11
FINANCIAL STATEMENTS	
Statement of Financial Position	12-13
Statement of Operations	14-15
Statement of Changes in Net Assets	16
Statement of Cash Flows	17
Notes to Financial Statements	18-22





INDEPENDENT AUDITORS' REPORT

To the Members of The Osgoode Society for Canadian Legal History:

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of The Osgoode Society for Canadian Legal History (the 'Society'), which comprise the statement of financial position as at December 31, 2020, 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Basis for Qualified Opinion

As with many charitable organizations, the Society derives revenue from fundraising and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of fundraising and donations for the years ended December 31, 2020 and December 31, 2019 was limited to the amounts recorded in the records of the Society. We were not able to determine whether any adjustments might be necessary to donations, operations for the year, assets and net assets.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society 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.

Other Information

Management is responsible for the other information. The other information comprises of the Annual Report for The Osgoode Society for Canadian Legal History, but does not include the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

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MONTE-LISI & SMITH
CHARTERED ACCOUNTANTS

T 416.363.5105
F 416.363.6030



In preparing the financial statements, management is responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' 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 auditors' 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 Society'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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Society 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.

A handwritten signature in black ink that reads 'Monte-Lisi & Smith'.

Toronto, Ontario
May 3, 2021

Chartered Professional Accountants
Licensed Public Accountants





THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

(Incorporated without share capital under the laws of the Province of Ontario)

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2020

	General \$	Theodor Kerzner, Q.C. Fund \$	Peter Oliver Memorial Student Fund \$	John T. Saywell Prize Fund \$	John T. Saywell Endowment \$	Honourable R. Roy McMurtry Legal History Fellowship Fund \$	2020 \$
		Note 2	Note 3	Note 4	Note 4	Note 5	
ASSET							
CURRENT							
Cash	15,971	-	-	-	-	498,865	514,836
Investments (Notes 2, 3, 4, 5, 6)	213	56,895	3,513	6,402	25,000	-	92,023
Accounts receivable	34,334	-	-	-	-	-	34,334
Due from Restricted Funds	18,841	-	-	-	-	-	18,841
Due from General Fund	-	39,537	-	-	-	-	39,537
Prepaid expenses	1,062	-	-	-	-	-	1,062
Publication inventory (Note 7)	52,700	-	-	-	-	-	52,700
	123,121	96,432	3,513	6,402	25,000	498,865	753,333
	4,199	-	-	-	-	-	4,199
CAPITAL ASSETS (Note 8)							
	127,320	96,432	3,513	6,402	25,000	498,865	757,532
LIABILITIES							
CURRENT							
Accounts payable and accrued liabilities	91,191	-	-	-	-	-	91,191
Due to Restricted Funds	39,537	-	-	-	-	-	39,537
Due to General Fund	-	-	-	3,841	-	15,000	18,841
	130,728	-	-	3,841	-	15,000	149,569
	(3,408)	96,432	3,513	2,561	25,000	483,865	607,963
NET ASSETS							

APPROVED ON BEHALF OF THE MEMBERS:

Director

Treasurer

SEE ACCOMPANYING NOTES

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

(Incorporated without share capital under the laws of the Province of Ontario)

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2019

	General \$	Theodor Kerzner, Q.C. Fund \$	Peter Oliver Memorial Student Fund \$	John T. Saywell Prize Fund \$	John T. Saywell Endowment \$	Honourable R. Roy McMurtry Legal History Fellowship Fund \$	2019 \$
		Note 2	Note 3	Note 4	Note 4	Note 5	
ASSET							
CURRENT							
Cash	65,836	29,398	-	-	-	495,424	590,658
Investments (Notes 2, 3, 4, 5, 6)	-	61,358	3,690	6,198	25,000	-	96,246
Accounts receivable	38,394	-	-	-	-	-	38,394
Due from the restricted funds	1,840	-	-	-	-	-	1,840
Prepaid expenses	19,062	-	-	-	-	-	19,062
Publication inventory (Note 7)	52,475	-	-	-	-	-	52,475
	177,607	90,756	3,690	6,198	25,000	495,424	798,675
CAPITAL ASSETS (Note 8)	5,249	-	-	-	-	-	5,249
	182,856	90,756	3,690	6,198	25,000	495,424	803,924
LIABILITIES							
CURRENT							
Accounts payable and accrued liabilities	40,251	-	-	-	-	-	40,251
Due to the general fund	-	-	-	1,840	-	-	1,840
Deferred revenue	127,205	-	-	-	-	-	127,205
	167,456	-	-	1,840	-	-	169,296
NET ASSETS	15,400	90,756	3,690	4,358	25,000	495,424	634,628

SEE ACCOMPANYING NOTES





THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2020

	General	Theodor Kerzner, Q.C. Fund	Peter Oliver Memorial Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Honourable R. Roy McMurtry Legal History Fellowship Fund	2020
	\$	\$	\$	\$	\$	\$	\$
REVENUE							
Law Foundation of Ontario grant	195,700	-	-	-	-	-	195,700
Membership fees	33,130	-	-	-	-	-	33,130
Fundraising	27,000	-	-	-	-	-	27,000
Donations	165	8,213	-	-	-	-	8,378
Book sales	7,185	-	-	-	-	-	7,185
Other	5,636	-	-	-	-	-	5,636
Investment income	36	588	-	203	-	3,441	4,268
	268,852	8,801	-	203	-	3,441	281,297
EXPENDITURES							
Society programmes							
Publications (Notes 7)	78,845	-	-	-	-	-	78,845
Oral history (Note 9)	46,189	-	-	-	-	-	46,189
Research support (Note 9)	42,500	3,125	-	-	-	-	45,625
Grants and awards (Notes 3, 4, 5)	9,079	-	177	2,000	-	15,000	26,256
Editorial and programme support (Note 9)	11,519	-	-	-	-	-	11,519
Membership and promotion (Note 9)	5,894	-	-	-	-	-	5,894
Events	226	-	-	-	-	-	226
	194,252	3,125	177	2,000	-	15,000	214,554
Administration							
Administration (Note 9)	36,865	-	-	-	-	-	36,865
Office	31,228	-	-	-	-	-	31,228
Professional fees	20,380	-	-	-	-	-	20,380
Website	3,885	-	-	-	-	-	3,885
Amortization	1,050	-	-	-	-	-	1,050
	93,408	-	-	-	-	-	93,408
Total expenditures	287,660	3,125	177	2,000	-	15,000	307,962
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(18,808)	5,676	(177)	(1,797)	-	(11,559)	(26,665)

SEE ACCOMPANYING NOTES

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Theodor Kerzner, Q.C. Fund	Peter Oliver Memorial Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Honourable R. Roy McMurtry Legal History Fellowship Fund	2019
	\$	\$	\$	\$	\$	\$	\$
REVENUE							
Law Foundation of Ontario grants	195,700	-	-	-	-	-	195,700
Fundraising	36,500	-	-	-	-	-	36,500
Membership fees	35,604	-	-	-	-	-	35,604
Events	18,225	-	-	-	-	-	18,225
Investment income	155	537	33	203	-	9,306	10,234
Book sales	6,995	-	-	-	-	-	6,995
Other	5,563	-	-	-	-	-	5,563
Donations	300	-	-	-	-	-	300
	299,042	537	33	203	-	9,306	309,121
EXPENDITURES							
Society programmes							
Publications (Note 7)	81,305	-	-	-	-	-	81,305
Oral history (Note 9)	52,834	-	-	-	-	-	52,834
Research support (Note 9)	29,500	5,004	-	-	-	-	34,504
Events	27,022	-	-	-	-	-	27,022
Grants and awards (Notes 3, 4, 5)	10,536	-	234	-	-	8,000	18,770
Editorial and programme support (Note 9)	13,579	-	-	-	-	-	13,579
Membership and promotion (Note 9)	6,004	-	-	-	-	-	6,004
	220,780	5,004	234	-	-	8,000	234,018
Administration							
Office	40,143	-	-	-	-	-	40,143
Administration (Note 9)	36,325	-	-	-	-	-	36,325
Professional fees	22,802	-	-	-	-	-	22,802
Website	4,434	-	-	-	-	-	4,434
Amortization	1,312	-	-	-	-	-	1,312
	105,016	-	-	-	-	-	105,016
Total expenditures	325,796	5,004	234	-	-	8,000	339,034
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(26,754)	(4,467)	(201)	203	-	1,306	(29,913)

SEE ACCOMPANYING NOTES





THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General	Theodor Kerzner, Q.C. Fund	Peter Oliver Memorial Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Honourable R. Roy McMurtry Legal History Fellowship Fund	2019	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$
NET ASSETS									
Beginning of the year	15,400	90,756	3,690	4,358	25,000	495,424	634,628	634,628	664,541
Excess (deficiency) of revenue over expenditures	(18,808)	5,676	(177)	(1,797)	-	(11,559)	(26,665)	(29,913)	(29,913)
End of year	(3,408)	96,432	3,513	2,561	25,000	483,865	607,963	607,963	634,628

SEE ACCOMPANYING NOTES

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 \$	2019 \$
CASH, beginning of the year	686,904	718,522
CASH FLOW FROM OPERATING ACTIVITIES		
Grants	68,498	193,315
Fundraising and donations	38,378	29,300
Membership	27,235	29,540
Book sales	7,185	6,772
Other	5,636	5,563
Investment income	624	725
Special projects	(1,079)	(2,536)
Events	(1,179)	(7,844)
John T. Saywell Prize	(1,797)	203
Website	(4,564)	(3,556)
Honourable R. Roy McMurtry Legal History Fellowship	(11,559)	(14,694)
Publication	(20,176)	(64,362)
Professional fees	(21,380)	(21,802)
Administration	(35,170)	(36,068)
Office	(39,864)	(35,256)
Editorial, programme and research support	(44,644)	(58,084)
Oral history	(46,189)	(52,834)
	(80,045)	(31,618)
CASH, end of the year	606,859	686,904
CASH CONSISTS OF:		
Cash	514,836	590,658
Investments	92,023	96,246
	606,859	686,904

SEE ACCOMPANYING NOTES

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

PURPOSE OF THE ORGANIZATION

The Society was formed to study and promote public interest in the history of the law, the legal profession and the judiciary in Ontario and elsewhere in Canada and to stimulate research and publication on these subjects.

The Society meets these objectives by publishing books on Canadian legal history, sponsoring the collection of oral histories from individuals within the legal community, maintaining a website devoted to Canadian legal history, providing research and publication grants, and sponsoring and hosting legal history seminars.

The Society is incorporated, without share capital, under Letters Patent. The Society has been granted tax exempt status as a charitable organization under the Income Tax Act of Canada (the "Act"). In order to maintain the exempt status, the Society must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

In March 2020, the World Health Organization declared a pandemic due to the COVID-19 virus outbreak. The Ontario Government imposed restrictions to control the spread of the virus, which included closing non-essential businesses. While there was some impact to the Society due to restrictions on in-person events this year, the publishing program was not significantly impacted. Given the lead time required for publishing, the 2020 books were well underway at the time of the shut down. As funding from the Law Foundation of Ontario is the main source of revenue for the Society, and there is a three-year funding agreement in place, there was no impact to grant revenue in the year. As 2020 progressed, the Society adapted some of its programming to online events to encourage member engagement.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and are in accordance with Canadian generally accepted accounting principles.

(a) Fund accounting

The Association uses fund accounting. General activities are reflected in the General Fund.

(b) Investments

Investments consist of Guaranteed Investment Certificates. Investments are recorded at cost and interest is recorded as earned.

(c) Publication inventory

Inventory, which consists of books available for sale, is carried at the lower of cost and net realizable value, as measured using the specific identification method.

(d) Capital assets

Capital assets are recorded at cost. Amortization is provided annually at rates calculated to write off the assets over their estimated useful lives as follows:

Office equipment	20% declining balance
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THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Financial instruments

The Society's financial instruments are comprised of cash, investments, accounts receivable, accounts payable and accrued liabilities.

Cash, accounts receivable, accounts payable and accrued liabilities, and deferred revenue are reported at the fair value at the balance sheet date, which equates to the carrying value.

(f) Revenue recognition

Revenue is recognized when it is received or receivable, if the amount can be reasonably estimated and if collection is reasonably assured. Deferred revenue represents the portion of grants not yet expended as required.

Membership fees are recognized as revenue when application for membership is received. Each member is entitled to receive the 'membership book' of the year as part of their membership fee.

Grants are recognized as revenue in the period to which they relate, or when costs for which the funds were granted are expensed.

Book sales are recognized as revenue when the books are shipped.

Fundraising is recognized as revenue when received.

Donations are recognized as revenue when received.

Investment income is recognized as revenue in the period in which it is earned.

(g) Cash and cash equivalents

The Society considers deposits in banks, including funds in savings accounts, and investments in certificates of deposit as cash and cash equivalents.

(h) Contributed goods and services

Volunteers contribute numerous hours each year to assist the Society in carrying out its activities. The fair value of the contributed services cannot be reasonably estimated and are not recognized in the financial statements.

The Law Society of Upper Canada provides office services to the Society, including rent, telephone and computer assistance, the fair market value of which is not readily available. As such, the value recorded is the amount actually paid.

(i) Allocation of expenses

Staffing costs for general support, including office administration and editorial support, are allocated to functional areas disclosed in the statement of operations based on an estimate of the percentage of time spent by personnel on activities related to each function.

2. THEODOR KERZNER, Q.C. FUND

The Theodor Kerzner, Q.C. Fund was established by the Board of Directors in 2015, from funds donated by the Estate of Theodor Kerzner. This fund is intended to provide financing for projects to augment the Society's operations.



THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

2. THEODOR KERZNER, Q.C. FUND, continued

For ease and efficiency of managing the investments, these funds have been commingled with the Society's investments (See Note 6). The Society is entitled to use the investment income from the Theodor Kerzner, Q.C. Fund for its operations. For fiscal 2020, investment income of \$588 (2019 - \$537) was retained in the Theodor Kerzner, Q.C. Fund.

3. PETER OLIVER MEMORIAL STUDENT FUND AND ENDOWMENT

The Peter Oliver Memorial Student Fund was created in 2006 to provide an annual award for published work by a student, or students, in the field of Canadian legal history. The award includes a copy of the current year's publication, a copy of the Peter Oliver Essay Volume and any five books from the back publications list.

For ease and efficiency of managing the investments, these funds have been commingled with the Society's investments (See Note 6). The Society is entitled to use the investment income from the Peter Oliver Memorial Student Fund for its operations. For fiscal 2020, no investment income was retained in the Peter Oliver Memorial Student Fund (2019 - \$33).

4. JOHN T. SAYWELL PRIZE FUND AND ENDOWMENT

The John T. Saywell Prize for Canadian Constitutional Legal History ("Saywell Prize") was created in 2008. An award of \$2,000 is normally granted bi-annually to the author of the best new book in Canadian legal history that makes an important contribution to an understanding of the constitution and or federalism. The prize is to be funded from investment income on a \$25,000 endowment and related contributions.

The \$25,000 contribution received in 2008 for the Saywell Endowment Fund is subject to externally imposed restrictions stipulating that the resource is to be maintained permanently. Investment income on this balance is restricted to fund the John T. Saywell Prize for Canadian Constitutional Legal History and is included in revenue of the John T. Saywell Prize Fund.

The funds for the Saywell Prize and Saywell Endowment are invested in Guaranteed Investment Certificates, maturing August 19, 2021, earning interest at 0.65%.

5. HONOURABLE R. ROY MCMURTRY LEGAL HISTORY FELLOWSHIP FUND

The Honourable R. Roy McMurtry Legal History Fellowship (the "McMurtry Fellowship") was established in 2006 to enable students and post-doctoral candidates in Canadian legal history to undertake or continue their studies, writing and research in the field. Funds held in the McMurtry Fellowship are restricted for the purpose of meeting the commitments of the Fellowship. The Fellowship is currently \$16,000 per annum, paid to recipients over two years. In 2020, there were two additional honourable mention prizes awarded at \$3,500 each.

Investment income earned on the assets represents restricted contributions to the Fellowship.

Under the terms of an Investment Services Agreement between Osgoode and the Law Society of Upper Canada ("LSUC"), LSUC manages the investments related to the McMurtry Fellowship.

Assets of the McMurtry Fellowship are held in a savings account, earning interest at prime less 2% per annum.

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

6. INVESTMENTS

Investments are carried at cost plus interest accrued to the balance sheet date.

Investments for the General Fund, Theodor Kerzner Q.C.Fund and Peter Oliver Memorial Student Fund are commingled for ease of management. These investments consist of Guaranteed Investment Certificates, maturing at varying times between January 2021 and January 2022, earning rates of interest between 0.35% and 1.3%.

7. PUBLICATION INVENTORY

Included in publication programme costs is a write down of \$40,728 (2019 - \$43,904) required to reflect inventory at the lower of cost and net realizable value.

8. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2020	Net 2019
	\$	\$	\$	\$
Office equipment	18,400	14,201	4,199	5,249

9. ALLOCATION OF EXPENSES

Staffing costs are allocated to functions reported in the statement of operations as follows:

	2020	2019
	\$	\$
Oral history	42,043	41,813
Administration	36,865	36,325
Research support	32,500	29,500
Editorial and programme support	11,519	13,579
Membership and promotion	5,894	5,704
	128,821	126,921

10. COMMITMENTS

The Society enters into contracts each year with companies to produce its annual publications. At year end, the Society had committed to contracts valued at \$18,000 related to the 2021 publications.

The 2020 McMurtry Fellowship includes a commitment to pay the second installment of the fellowship, or \$8,000, in 2021.

These amounts have not been recognized as liabilities of the Society as the terms requiring payment have not been met.

11. FINANCIAL INSTRUMENTS

The Society's financial investments comprise short term deposits, the main purpose of which is to provide financing for the organization's activities. It is the Society's policy that investments are redeemed as cash flow dictates. The Society has various other financial assets and liabilities such as accounts receivables and accounts payables, which arise directly from operations. The main risk arising from the Society's financial instruments are interest rate risk and credit risk.

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

11. FINANCIAL INSTRUMENTS, continued

(a) Interest Rate Risk Exposure

Exposure to the risk of changes in market interest rates relates to the Society's cash and investment balances. The Society manages this risk by investing in fixed rate investment instruments.

(b) Credit Risk Exposure

Credit risk on the financial assets of the Society equates to the carrying amount. The Society carries receivables from members of the organization and recognized third parties. Accounts receivable balances are monitored on a regular basis to minimize exposure to bad debt. Credit risk associated with cash and investments is limited to the risk of default by the counter party, with a maximum exposure equal to the carrying amount of these assets.

12. COMPARATIVE FIGURES

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.



The Osgoode Society
For Canadian Legal History

ANNUAL REPORT 2020