

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

OSGOODE HALL
130 QUEEN STREET WEST
TORONTO, ONTARIO. M5H 2N6

TELEPHONE 416-947-3321
FAX 416-947-3447
E-MAIL amanda.campbell@osgoodesociety.ca
WEBSITE www.osgoodesociety.ca

Editor-In-Chief's Report



The Osgoode Society had another excellent year in 2021. We published four books, bringing our total to 115 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 *The Laws and the Land: The Settler Colonial Invasion of Kahnawà:ke in Nineteenth Century Canada*, by Professor Daniel Rück, University of Ottawa, published with the University of British Columbia Press. Our optional extras were: *Truth and Privilege: Libel Law in Massachusetts and Nova Scotia, 1820-1840*, by Professor Lyndsay Campbell of the University of Calgary, published with Cambridge University Press; *A History of Canadian Income Tax Volume 1: The Income War Tax Act, 1917-1948*, by Professor Colin Campbell, Western University, and Robert Raizzene, Osler Hoskin, published with the Canadian Tax Foundation; and *The Federal Court of Appeal and the Federal Court: Fifty Years of History*, edited by Professors Ian Greene (York), Craig Forcese (Ottawa), Peter McCormick (Lethbridge), and Martine Valois (Montreal), published with Irwin Law. We also have an excellent line up for 2022 (see below) and plenty more in the offing for future years.

Our oral history programme continues to thrive under the leadership of Professor Patricia McMahon, Oral History Co-Ordinator. The collection is on our website and machine searchable, with the interviews available on request, and there has been an ever continuing increase in the number of people who know about it and use it for research. 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 one Director appointed to the Supreme Court of Canada, and another sits on the Ontario Court of Appeal.

We continued to manage the COVID 19 pandemic very well, thanks in large part to the initiative, flexibility and hard work of our Administrator, Amanda Campbell. In 2021 and the first months of 2022 we continued to take advantage of the greater reach and flexibility offered by on-live events to expand our evening talks and seminars. These included legal history events related to Indigenous peoples (Daniel Rück and Alan Corbiere) and the history of Blacks in Canada (Harvey Amani Whitfield and Constance Backhouse), as well as conversations with Supreme Court judges Russell Brown and Nicholas Kasirer.

I continue to feel fortunate to hold the position I do and to work with 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.

Professor Jim Phillips
Editor-in-Chief

The Publishing Programme

As noted above, in 2021 the Society published four books. We also brought to fruition three manuscripts which we will publish in 2022. Our principal members' book will be Jim Phillips, Philip Girard, and R. Blake Brown, *A History of Law in Canada Volume II: Law for the New Dominion, 1867-1914*, published with the University of Toronto Press. The alternative members' book will be Constance Backhouse, *Reckoning with Racism: Police, Judges and the RDS Case*, published with the University of British Columbia Press. We will also be publishing as an optional extra J. Barry Wright, Susan Binnie, and Eric Tucker, eds., *Canadian State Trials Volume V: World War, Cold War and Challenges to Sovereignty, 1939-1990*, published with the University of Toronto Press. Details of these books can be found at www.osgoodesociety.ca. These three will bring our total since 1981 to 118.

Finally on the publishing programme, warmest congratulations to two of our authors. Eric Reiter's 2019 Osgoode Society book *Wounded Feelings: Litigating Emotions in Quebec, 1870-1950*, won the monograph prize awarded annually by the Fondation du Barreau du Québec. Heidi Bohaker's 2021 book *Doodem and Council Fire: Anishinabee Governance Through Alliance*, won the Canadian Historical Association Prize for the best book in Canadian political history.

You can join and/or buy books online, www.osgoodesociety.ca. A full list of all our previously published books is on our website, www.osgoodesociety.ca. 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 2021 were:

*Professor Constance Backhouse
Blake, Cassels & Graydon LLP
Chernos, Flaherty, Svonkin, LLP
Gowling WLG
Hull & Hull LLP
Mr. Wayne Kerr
The Law Foundation of Ontario
McCarthy Tetrault
Osler, Hoskin & Harcourt LLP
Pape Chaudhury
Paliare Roland Rosenberg Rothstein LLP
Professor Richard Risk and Gail Morrison
The Hon. Robert Sharpe
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 '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 2021. We hope to resume this method of honouring our Patrons, whose generosity makes possible the continuation of much of our work, in 2022.

Membership

Category	2019	2020	2021
Student	28	86	62
Individual	269	213	209
Individual Sustaining	80	65	59
McMurtry Circle	21	19	21
Total	398	392	350

McMurtry Circle Members 2021

*Mr. Philip Anisman
The Hon. Ian Binnie
Mr. Stephen Bowman
The Hon. Thomas Carey
Mr. Ian Cartwright
Professor Lori Chambers
Mr. Garfield Emerson
Mr. Timothy Hill
Mr. Ian Hull
Ms. Patricia Jackson
Mr. Rob Konduros
Ms. Rosemary LeGris
Mr. Simon Margolis
Dr. Patricia McMahon
Professor Jim Phillips
Mr. Richard Potter
Mr. Robert Raizenne
The Hon. Paul Schabas
Ms. Maureen Simpson
Mr. John Wilkinson*

Individual Sustaining Members 2021

*Mr. Matthew Asma
Mr. Timothy Baikie
Ms. Sheila Block
Mr. Brian Blumenthal
The Hon. David Brown
The Hon. Russell Brown
Mr. Jeremy Carnegie
Mr. Steven Chaplin
Mr. David Chernos
Ms. Beverley Chernos
Ms. Kirby Chown
Mr. Thomas Conway
Mr. Jeff Cowan
Mr. Rhys Davies
Mr. Paul Davis
Ms. Falguni Debnath
The Hon. Antonia Di Zio
Mr. Manizeh Fancy
Mr. David Fraser
Professor Shelley Gavigan*

Ms. Linda Gehrke
Professor Philip Girard
Mr. Brian H. Greenspan
Mr. Gerald Gummersell
Professor Douglas Harris
Mr. Douglas Hewitt
The Hon. Nancy Kastner
Ms. Lisa La Horey
The Hon. Susan Lang
The Hon. Lynne Leitch
Mr. Edward Livingstone
Ms. M. Virginia MacLean, Q.C.
Mr. Calum MacLeod
The Hon. James MacPherson
Mr. Athar Malik
The Hon. Wendy Matheson
Mr. Craig Mazerolle
Mr. W.A. Derry Millar
Ms. Manon Montpetit
Professor James Muir
Mr. David Outerbridge
The Hon. Timothy Ray
The Hon. Paul Reinhardt
Mr. Joel Richler
Mr. John Richard
Mr. William Ross
Mr. Jonathan Silver
Ms. Linda Silver Dranoff
Mr. Paul Stern
Mr. David Thompson
Ms. Janet Walker
Mr. Jonathan Weisman
Mr. James Wepler
Mr. Keith Lee-Whiting
Mr. Robert Yalden

The Oral History Programme

The Oral History Programme is a unique and invaluable source of information on all aspects of Canada's legal past. The programme continues to flourish under the direction of the Coordinator, Professor Patricia McMahon, who is also the lead interviewer. Since 1979, the programme has interviewed close to 700 legal professionals resulting in 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 programme is available on the Society's website: <https://www.osgoodesociety.ca/oral-history/>.

The Society's oral history interviews are used extensively in scholarly research and the programme 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 affinity groups. We welcome the opportunity to discuss possible arrangements with outside organisations and currently have such an arrangement with Association of Ontario Judges and Speaking from Experience.

The programme also continues to pursue projects involving specific courts and specific topics, including the Court of Appeal for Ontario, the Provincial Court, Charter litigators, legal education, and the impact of COVID on the legal profession. We also continue to work to diversify and broaden the range of topics that are covered and the people who are interviewed. We are pro-actively expanding our collection to reflect the experiences of more BIPOC legal professionals and continue to work in partnership with other organizations to expand the scope and reach of the collection.

Most in-progress interviews remain outstanding and are on hold due to the pandemic. However, where interviewees are comfortable doing so, we have conducted virtual interviews using platforms like Zoom. The list of interviews conducted in 2021 is below.





In 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 for Black History Month and began to work with the Filipino Canadian Lawyers Network (FCLN) to help document the experience of Filipino legal professionals. Arthur Gans, a retired judge of the Superior Court of Justice in Ontario, began working with the program this past fall to document the professional experiences (especially the existence of anti-Semitism) of Jewish lawyers and judges in Canada. These initiatives will all continue in 2022.

The programme continues to document the impact of the pandemic on the legal profession, with an emphasis on preparing for and interviewing junior members of the profession about their experiences during the past two years. We also documented the work of Ontario's Long-Term Care COVID-19 Commission in an extensive interview with the lead commissioner, Associate Chief Justice Frank Marrocco. Additional interviews are planned with members of the judiciary about the operation of their respective courts during the pandemic.

We also completed a long-planned interview with several founding members of Unifor legal services plan, which provides personal legal services to members of Unifor (funded by General Motors Canada Ltd., Ford Motor Company of Canada Ltd., FCA Canada Inc., and other corporate sponsors).

Our ongoing use of technology continues to enhance access to the oral history collection. We regularly review closed or restricted interviews to ease access restrictions where possible and continue to use social media to promote the collection (you can follow us on Twitter @OSOralHistory) and to improve on-line search capabilities to help researchers. Requests for access to interviews continue to increase and we have maintained our practice of providing copies of transcripts (subject to access restrictions) free of charge, whether for research purposes or casual interest.

Finally, we are now in our fifth year of working with students from Osgoode Hall Law School to assist with research to prepare for interviews. We also have a growing number of students who summarize interview transcripts, which provide descriptions for our website and help improve the functionality of our online search tool.

The following interviews were conducted in 2021. Please note that those marked "completed" may still be subject to revision by the interviewee.

In progress:

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

Interviews completed:

Rachel McMillan
Tom McEwen
Frank Marrocco
Jim Cameron
Barry Chercover
Sym Gill
Herb Solway
Stephen Posen
Paul Schabas

The oral history programme continues to rely on a mix of paid and volunteer interviewers, and 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.

Awards

The Society offers or administers a number of awards.

R. Roy McMurtry Fellowship. In 2021 we again awarded the 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 2021 the winner of the McMurtry Fellowship was Tyler Wentzell, an SJD student at the University of Toronto Faculty of Law. His work examines the legal history of Canada's use of the military in domestic operations, from "strike-breaking" and other instances of local aid of the civil power, to its use by the federal government to reassert control in times of insurrection or to establish control on the state's periphery.

Also McMurtry Fellows, as honourable mentions, were Kenneth Grad and Taylor Starr. Mr Grad is a Ph.D. student at Osgoode Hall Law School, studying the prosecutions of holocaust deniers Ernest Zundel and James Keegstra in the 1980s. Ms Starr is a Ph.D. student in the History Department at York University doing her thesis on 'Invisible Barriers: Gendered Problems in Canadian Law Faculties, 1965-1994'.

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 2021 winner was Paul John, 'Tenant Organizing and the Campaign for Collective Bargaining Rights in British Columbia, 1968-1975,' BC Studies, No 206, 2020.

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 not given in 2021.

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 2021 two grants were made under this programme, to Tyler Wentzell and James Barry. Tyler is an SJD candidate at the University of Toronto Faculty of Law, and his work examines the evolution of the law regarding the domestic use of military force from the 1918 conscription riots to the present day. James is a Ph.D candidate at Osgoode Hall Law School, York University and his work is a biography of John Reeves (1752-1829), a barrister and legal writer who served as the first Chief Justice of Newfoundland.





Directors and Annual Meeting

Meetings of the Board of Directors were held on January 20, May 3, and October 4, 2021. The Annual Meeting of Members was held on June 23, 2021, via Zoom. At the annual meeting the following were unanimously elected as Directors of the Osgoode Society:

*Professor Constance Backhouse, Professor of Law,
University of Ottawa*

*Professor Heidi Bohaker, Department 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, Supreme Court of Canada

Rachel McMillan, Gowling WLG

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

Waleed Malik, Ministry of the Attorney-General

Dana Peebles, McCarthy Tetrault LLP

David Rankin, Osler, Hoskins and Harcourt LLP

The Hon. Paul Schabas, Superior Court of Ontario

*The Hon. Robert Sharpe, Court of Appeal for Ontario,
retired*

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 Daniel Ruck, on his recently published Osgoode Society members' book, *The Laws and the Land: The Settler Colonial Invasion of Kahnawà:ke in Nineteenth Century Canada*.

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

Professor Patricia McMahon, Torys LLP

TREASURER

Ian Hull, Hull & 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 T.B.A.

NOMINATION AND GOVERNANCE

Chair Robert Sharpe

ORAL HISTORY

Co-Chairs Paul Reinhart and Patricia McMahon

COMMUNICATIONS

Chair Patricia McMahon

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

Osgoode Hall

April 2022



The Osgoode Society

For Canadian Legal History

FINANCIAL STATEMENTS

December 31, 2021

	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, 2021, 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, 2021, 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, 2021 and December 31, 2020 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 is comprised 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.

1 Toronto Street, Suite 1400
Toronto, ON M5C 2V6

MONTE-LISI & SMITH
CHARTERED PROFESSIONAL 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 cursive script that reads 'Monte-Lee Smith'.

Toronto, Ontario
May 5, 2022

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, 2021

	General \$	Theodor Kerzner, Q.C. Fund \$ Note 2	Peter Oliver Memorial Student Fund \$ Note 3	John T. Saywell Prize Fund \$ Note 4	John T. Saywell Endowment \$ Note 4	Honourable R. Roy McMurtry Legal History Fellowship Fund \$ Note 5	2021 \$
ASSETS							
CURRENT							
Cash	123,027	-	-	-	-	485,422	608,449
Investments (Notes 2, 3, 4, 5, 6)	-	42,470	3,408	6,620	25,000	-	77,498
Accounts receivable	23,465	-	-	-	-	-	23,465
Prepaid expenses (Note 7)	25,167	-	-	-	-	-	25,167
Due from Restricted Funds	3,840	-	-	-	-	-	3,840
Due from General Fund	-	51,155	-	-	-	-	51,155
Publication inventory (Note 8)	34,469	-	-	-	-	-	34,469
	209,968	93,625	3,408	6,620	25,000	485,422	824,043
	3,360	-	-	-	-	-	3,360
CAPITAL ASSETS (Note 9)	213,328	93,625	3,408	6,620	25,000	485,422	827,403
LIABILITIES							
CURRENT							
Accounts payable and accrued liabilities	34,385	-	-	-	-	-	34,385
Due to Restricted Funds	51,155	-	-	-	-	-	51,155
Due to General Fund	-	-	-	3,840	-	-	3,840
Deferred revenue	127,454	-	-	-	-	-	127,454
	212,994	-	-	3,840	-	-	216,834
NET ASSETS	334	93,625	3,408	2,780	25,000	485,422	610,569

APPROVED ON BEHALF OF THE MEMBERS:

Alma G. Lange

Director

Stephen

Director

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, 2020

	General \$	Theodor Kerzner, Q.C. Fund \$ Note 2	Peter Oliver Memorial Student Fund \$ Note 3	John T. Saywell Prize Fund \$ Note 4	John T. Saywell Endowment \$ Note 4	Honourable R. Roy McMurtry Legal History Fellowship Fund \$ Note 5	2020 \$
ASSETS							
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 the Restricted Funds	18,841	-	-	-	-	-	18,841
Due from General Fund	-	39,537	-	-	-	-	39,537
Prepaid expenses	1,062	-	-	-	-	-	1,062
Publication inventory (Note 8)	52,700	-	-	-	-	-	52,700
	123,121	96,432	3,513	6,402	25,000	498,865	753,333
CAPITAL ASSETS (Note 9)	4,199	-	-	-	-	-	4,199
	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 the Restricted Fund	39,537	-	-	-	-	-	39,537
Due to the General Fund	-	-	-	3,841	-	15,000	18,841
	130,728	-	-	3,841	-	15,000	149,569
NET ASSETS	(3,408)	96,432	3,513	2,561	25,000	483,865	607,963

SEE ACCOMPANYING NOTES





THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

	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	2021
	\$	\$	\$	\$	\$	\$	\$
REVENUE							
Law Foundation of Ontario grant	195,700	-	-	-	-	-	195,700
Fundraising	38,485	-	-	-	-	-	38,485
Membership fees	34,014	-	-	-	-	-	34,014
Donations	-	-	-	-	-	-	-
Book sales	8,645	-	-	-	-	-	8,645
Other	5,000	-	-	-	-	-	5,000
Investment income	-	273	-	219	-	1,557	2,049
	281,844	273	-	219	-	1,557	283,893
EXPENDITURES							
Society programmes							
Publications (Notes 8)	47,702	-	-	-	-	-	47,702
Oral history (Note 10)	46,578	-	-	-	-	-	46,578
Editorial and programme support (Note 10)	38,671	-	-	-	-	-	38,671
Grants and awards (Notes 3, 4, 5)	27,000	-	105	-	-	-	27,105
Membership and promotion (Note 10)	6,171	-	-	-	-	-	6,171
Research support (Note 10)	-	3,080	-	-	-	-	3,080
Events	407	-	-	-	-	-	407
	166,529	3,080	105	-	-	-	169,714
Administration							
Administration (Note 10)	43,030	-	-	-	-	-	43,030
Office	37,536	-	-	-	-	-	37,536
Professional fees	22,300	-	-	-	-	-	22,300
Website	7,867	-	-	-	-	-	7,867
Amortization	840	-	-	-	-	-	840
	111,573	-	-	-	-	-	111,573
Total expenditures	278,102	3,080	105	-	-	-	281,287
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	3,742	(2,807)	(105)	219	-	1,557	2,606

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 grants	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 (Note 8)	78,685	-	-	-	-	-	78,685
Oral history (Note 10)	47,314	-	-	-	-	-	47,314
Editorial and programme support (Note 10)	38,394	-	-	-	-	-	38,394
Grants and awards (Notes 3, 4, 5)	9,079	-	177	2,000	-	15,000	26,256
Research support (Note 10)	10,000	3,125	-	-	-	-	13,125
Membership and promotion (Note 10)	5,894	-	-	-	-	-	5,894
Events	226	-	-	-	-	-	226
	189,592	3,125	177	2,000	-	15,000	209,894
Administration							
Administration (Note 10)	41,364	-	-	-	-	-	41,364
Office	31,389	-	-	-	-	-	31,389
Professional fees	20,380	-	-	-	-	-	20,380
Website	3,885	-	-	-	-	-	3,885
Amortization	1,050	-	-	-	-	-	1,050
	98,068	-	-	-	-	-	98,068
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 CHANGES IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2021

	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	2021	2020	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NET ASSETS (DEFICIT)										
Beginning of the year	(3,408)	96,432	3,513	2,561	25,000	483,865	607,963	634,628		
Excess (deficiency) of revenue over expenditures	3,742	(2,807)	(105)	219	-	1,557	2,606	(26,665)		
End of year	334	93,625	3,408	2,780	25,000	485,422	610,569	607,963		

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021

	2021 \$	2020 \$
CASH, beginning of the year	606,859	686,904
CASH FLOW FROM OPERATING ACTIVITIES		
Grants	324,140	68,498
Fundraising and donations	42,985	38,378
Membership	27,843	27,235
Book sales	12,655	7,185
Other	5,000	5,636
Investment income	273	624
John T. Saywell Prize	219	(1,797)
Special projects	-	(1,079)
Events	(408)	(1,179)
Website	(7,598)	(4,564)
Honourable R. Roy McMurtry Legal History Fellowship	(25,443)	(11,559)
Publication	(110,398)	(20,176)
Professional fees	(22,300)	(21,380)
Administration	(40,327)	(35,170)
Office	(36,724)	(39,864)
Editorial, programme and research support	(44,251)	(44,644)
Oral history	(46,578)	(46,189)
	79,088	(80,045)
CASH, end of the year	685,947	606,859
CASH CONSISTS OF:		
Cash	608,449	514,836
Investments	77,498	92,023
	685,947	606,859

SEE ACCOMPANYING NOTES

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 and restricting in person events. The Society continues to adapt its programming to virtual events to encourage member engagement. The publishing program was not significantly impacted. As funding from the Law Foundation of Ontario is the main source of revenue for the Society, and a three-year funding agreements was in place, there was no impact to grant revenue in the year.

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 restricted fund accounting. General activities are reflected in the General Fund.

(b) Investments

Investments consist of Guaranteed Investment Certificate, that are recorded at cost, with interest 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
------------------	-----------------------

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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, and deferred revenue..

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 Ontario 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, 2021

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

For ease and efficiency of managing investments, these funds are 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 2021, investment income of \$273 (2020 - \$588) 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, as such, no investment income was retained in the Peter Oliver Memorial Student Fund 2021 (2020 - \$Nil).

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 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 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 21, 2023, earning interest at 0.80%.

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.

In 2021, the Fellowship was awarded at \$16,000, to be paid in equal amounts over two years (2020 - \$16,000 paid over two years). At its discretion the Board can award Honourable Mention prizes. In 2021 two Honourable Mention awards were granted at \$4,000 each, to be paid over two years (2020 - two awards at \$7,000 over two years).

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 Ontario ("LSO"), LSO manages the investments related to the McMurtry Fellowship.

Assets of the McMurtry Fellowship are held in a savings account, earning interest at 0.35% per annum.

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 2022 and August 2023, earning rates of interest between 0.20% and 0.80%.

7. PREPAID EXPENSES

Included in prepaid expenses is \$14,980 paid to Cambridge University Press as an advance payment for the publication Truth and Privilege: Libel Law in Massachusetts and Nova Scotia, which was received in early 2022.

Included in prepaid expenses is \$9,125 as a payment under contract to UBC Press for the publication of The Laws and the Land: The Settlor Colonial Invasion of Kahnwa:ke in Nineteenth-Century Canada, for which this portion of related inventory has not been received.

8. PUBLICATION INVENTORY

Included in publication programme costs is a write down of \$31,230 (2020 - \$40,728) required to reflect inventory at the lower of cost and net realizable value.

Four publications were planned for 2021, however two books were not received before year end and are therefore not reflected in inventory: A History of Canadian Income Tax: The Income Tax War Act 1917 - 1978 and Truth & Privilege: Libel Law in Massachusetts and Nova Scotia. See also Note 7, above.

9. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2021	Net 2020
	\$	\$	\$	\$
Office equipment	14,970	11,610	3,360	4,199

10. ALLOCATION OF EXPENSES

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

	2021	2020
	\$	\$
Oral history	43,723	43,168
Administration	43,029	41,365
Editorial and programme support	38,671	38,394
Membership and promotion	6,171	5,894
	131,594	128,821

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

11. COMMITMENTS

The Society enters into contracts each year with companies to produce its annual publications. Subsequent to year end, contracts for two books were signed, for a combined value of \$69,100. Contracts for two additional publications remain in discussions.

The 2021 McMurtry Fellowship includes commitments to pay the second installment of the Fellowship and Honourable Mention awards, or \$12,000, in 2022.

The Society fulfills its mandate in part through providing research grants. As at December 31, 2021, the Society has outstanding commitments of \$2,948 (2020 - \$Nil) to be expended on research and related projects.

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

12. FINANCIAL INSTRUMENTS

The Society's financial investments comprise fixed income 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.

(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 equates to the carrying amount of financial assets. The Society carries receivables from recognized third parties. Accounts receivable balances are monitored on a regular basis to minimize exposure to bad debt. This risk is managed by requiring advance payment for membership and books sales. 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.

13. GUARANTEE

An indemnity is provided to Directors, Officers, and others involved in the organization, for costs to settle suits or actions resulting from their involvement in the Society. The Society carries Directors and Officers insurance to mitigate the cost of any potential future suits or actions. The coverage limit of the insurance is \$5,000,000.

The nature of the indemnification prevents the Society from making a reasonable estimate of the possible exposure due to the difficulty in assessing the amount of liability which stems from the unpredictability of future events

14. 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 2021