

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, AN EVENTS PROGRAMME FEATURING
PRESENTATIONS BY AND DISCUSSIONS WITH LEGAL
HISTORIANS AND JUDGES, 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 OUR PROGRAMMES DEPENDS ON SUPPORT FROM
MEMBERS, PATRONS, AND, ESPECIALLY, THE LAW
FOUNDATION OF ONTARIO.

The Osgoode Society

For Canadian Legal History

OSGOODE HALL

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Editor-In-Chief's Report

The Osgoode Society had another excellent year in 2022. We published three books, bringing our total to 118 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 a choice of two: 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, and Constance Backhouse, *Reckoning with Racism: Police Judges*, and the RDS Case, published with the University of British Columbia Press. We also published 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. We also have an excellent line up for 2023 (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 have one Director on the Supreme Court of Canada, another who is the Chief Justice of Ontario, and two others who are on the Ontario Court of Appeal or the Ontario Superior Court.

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 2022 and the first months of 2023 we continued to take advantage of the greater reach and flexibility offered by on-line events to expand our evening talks and seminars. These included legal history events related to Indigenous peoples (Professor John Borrows) and the history of Blacks in Canada (Professors Amani Whitfield and Funké Aledejebi), as well as conversations with Supreme Court justices Russell Brown, Mahmud Jamal, 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 Professor Philip Girard, Treasurer Ian Hull, Director of the Oral History Programme Professor 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 2022 the Society published three books. We also brought to fruition three manuscripts which we will publish in 2023. Our members' book will be Lori Chambers and Joan Sangster, eds., *Essays in the History of Canadian Law Volume XII: New Perspectives on Gender and the Law*, published with the University of Toronto Press. Our two optional extras will be by Ian Kyer, *The Ontario Bond Scandal of 1924 Re-examined*, published with Irwin Law, and Jonathan Swainger, *The Notorious Georges: Crime and Community in British Columbia's Northern Interior, 1909-1925*, published with the University of British Columbia Press. Details of these books can be found at www.osgoodesociety.ca. These three will bring our total since 1981 to 121.

Finally on the publishing programme, warmest congratulations to one of our authors. Daniel Rûck's *The Laws and the Land: The Settler Colonial Invasion of Kahnà:wake in Nineteenth-Century Canada*, our 2021 members' book, won two prizes. It was the 2022 winner of the best book in Indigenous History awarded by the Canadian Historical Association. It also won the prize for the best book in Canadian Studies given by the Canadian Studies Association.

A membership form for 2023 and a book order form are in this report. Or 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 2022 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
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 2022. We hope to resume this method of honouring our Patrons, whose generosity makes possible the continuation of much of our work, in 2023.

Membership

Category	2020	2021	2022
Student	86	62	75
Individual	213	209	234
Individual Sustaining	65	59	56
McMurtry Circle	19	21	23
Total	392	350	388

McMurtry Circle Members 2022

*Mr. Philip Anisman
Ms. Joan Barrett
The Hon. Ian Binnie
Mr. Stephen Bowman
The Hon. Thomas Carey
Professor Lori Chambers
Mr. Garfield Emerson
Professor Shelley A.M. Gavigan
Professor Philip Girard
Mr. Timothy Hill
Mr. Rob Konduros
Ms. Rosemary LeGris
Mr. Simon Margolis
The Hon. David Maylor
Dr. Patricia McMahon
Professor Jim Phillips
Mr. Richard Potter
Ms. Veronica Puls
Mr. Robert Raizenne
The Hon. Paul Schabas
Mr. Gary Shapiro
Ms. Maureen Simpson
Mr. John Wilkinson*

Individual Sustaining Members 2022

*Mr. Robert Armstrong
Mr. Matthew Asma
Mr. Timothy Baikie
Mr. David Berg
Mr. Brian Blumenthal
The Hon. Russell Brown
Professor Lyndsay Campbell
Mr. Jeremy Carnegie
Mr. David Chernos
Ms. Beverley Chernos
Mr. Jeff Cowan
Mr. J. Lester Davis
Mr. Paul Davis
Ms. Falguni Debnath
The Hon. Antonio Di Zio
Mr. Manizeh Fancy
Professor Martin Friedland*

Mr. John Guest
Mr. Gerald Gummersell
Mr. Liam Harris
Ms. Mary Ross Hendriks
Ms. Ludmilla Herbst
Mr. Douglas Hewitt
The Hon. Mahmud Jamal
The Hon. Nancy Kastner
The Hon. Fran Kiteley
The Hon. Susan Lang
Mr. John Laskin
The Hon. Lynne Leitch
Mr. Jeffrey Leon
The Hon. Patrick Lesage
Mr. Edward Livingstone
Ms. M. Virginia MacLean, Q.C.
The Hon. James MacPherson
Mr. Athar Malik
Mr. Dennis McDermott
Mr. W.A. Derry Millar
Mr. Richard Mosley
Professor James Muir
Mr. J. S. Pengelly
Ms. Sarah Pike
The Hon. Paul Reinhardt
Mr. William Ross
Mr. Peter Russell
Mr. Jonathan Silver
Ms. Linda Silver Dranoff
Mr. Greg Smith
Ms. Brenna Staats
Ms. Candice Telfer
Mr. David Thompson
Ms. Liz Tinker
Mr. Jonathan Weisman
Mr. James Weppeler
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. Since 1979, the programme has interviewed more than 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 programme continues to thrive under the direction of Professor Patricia McMahon of Osgoode Hall Law School. In addition to training interviewers, she helps to set the strategic direction of the program and oversee its administration, including the timely completion of interviews and their release. Although some pre-pandemic interviews remain on hold because those interviewees preferred to do their interviews in person, Zoom has allowed us to continue to interview, especially when interviewer and interviewee are in different locations. We expect to continue using Zoom for this purpose for the foreseeable future, well after the end of the pandemic.

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. In addition to receiving multiple research requests from scholars at all stages of their career in 2022, we have provided transcripts to people researching interviewees for all manner of reasons including those looking for anecdotes to recount at retirement dinners or celebrations of life. We have also provided extensive access to the collection for law students writing about different topics in legal history including legal biography, anti-Semitism in the legal profession, lawyers as activists, and women Treasurers of the Law Society of Ontario. Recently, to assist with preparations to commemorate the 200th Anniversary of Campbell House, we provided oral history interviews that document



the founding of the Advocates' Society and the organization's work to preserve Campbell House, the Society's home and one of the oldest homes in Toronto.

Over the years, several projects have been funded by law firms, judges' associations, and affinity groups, and the programme also continues to pursue projects involving specific courts and topics. These include 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. In 2022, we worked with the Filipino Canadian Lawyers Network (FCLN) to help document the experience of Filipino legal professionals, a partnership that will continue into 2023.

The programme continues to use technology 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.

The following interviews were completed in 2022. We are especially grateful for the tireless efforts of Arthur Gans, a retired judge of the Superior Court of Justice in Ontario, and Alicia Natividad,

the president of the FCNL. Both began conducting interviews for the Osgoode Society's oral history programme in late 2021. Together, they conducted most of the 23 oral history interviews completed during the year.

Ning Alcuitas-Imperial
Ramon Andal
Christopher Balawan
Emilio Binavince
Jocelyn Espejo-Clarke
Brian Gover
Stephen Grant
Peter Griffith
Mylene de Guzman
Frank Iacobucci
Alona Mercado
Reig Pagtakhan
Paul Pape
Luther Ramos
Gary Rodrigues
John Rosen
Mark Sandler
Winston Sayson
Paul Schabas
David Stone
James Turner
Charles Vaillancourt
Brian Vidal

Please note that completed interviews may still be subject to revision or access restrictions at the request of the interviewees. Access may be restricted temporarily. 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 Director of the Oral History Programme, Patricia McMahon.

Awards

The Society offers or administers a number of awards.

R. Roy McMurtry Fellowship. In 2022 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 2022 the winner of the McMurtry Fellowship was Daniel Rohde, a Canadian SJD student at Harvard University. His work examines the legal history of the Bank of Canada, 1933-1967.

Also a McMurtry Fellow, honourable mention, was Erin Gallagher-Cohon, a Ph. D. student in history at Queen's University. Her research examines the legal and other histories of queer parenting and family formations in the twentieth century.

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 Jean-Christophe Bédard-Rubin, for 'L'émergence inattendu de la dualité institutionnelle à la Cour suprême du Canada depuis Pepin-Robarts,' *Bulletin d'histoire politique*, Vol 29, 2021.

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. The 2022 joint winners were Professors Jordan Stanger-Ross, University of Victoria, and Eric Adams, University of Alberta, for *Landscapes of Injustice: A New Perspective on the Internment and Dispossession of Japanese Canadians* (McGill-Queen's University Press, 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 2022 one grant was made under this programme, to Ms. Candace Klein, a Ph.D. student at the University of Saskatchewan. Ms. Klein's doctoral thesis research, which this grant supported, examines sexual violence and crimes against and within the Prairie family, 1901 to 1931.



Directors and Annual Meeting

Meetings of the Board of Directors were held on January 17, May 3, and September 19, 2022. The Annual Meeting of Members was held on June 22, 2022, 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

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, Chief Justice of 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 Barry Wright, with comments by Professor Eric Tucker and Dr. Susan Binnie, on their 2022 Osgoode Society book *Canadian State Trials Volume V: World War, Cold War, and Challenges to Sovereignty, 1939-1990*. This is the final volume of the Osgoode Society's 5-volume Canadian State Trials series, the first of which was published in 1996.

Osgoode Society Officers

PRESIDENT

The Hon. Robert Sharpe

EDITOR-IN-CHIEF

Professor Jim Phillips, Faculty of Law and
Department of History, University of Toronto

ASSOCIATE EDITOR

Professor Philip Girard, Osgoode Hall Law School

DIRECTOR, ORAL HISTORY PROGRAMME

Professor Patricia McMahon, Osgoode Hall
Law School

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 Jonathan Silver

NOMINATION AND GOVERNANCE

Chair Robert Sharpe

ORAL HISTORY

Chair Patricia McMahon

COMMUNICATIONS

Chair Patricia McMahon

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

Osgoode Hall

May 2023



The Osgoode Society

For Canadian Legal History

FINANCIAL STATEMENTS

December 31, 2022 (Unaudited)

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Independent Practitioner's Review Engagement Report

To the Members of The Osgoode Society for Canadian Legal History

We have reviewed the accompanying financial statements of The Osgoode Society for Canadian Legal History (the "Society") that comprise the statement of financial position as at December 31, 2022 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for non-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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Basis for Qualified Conclusion

In common with many non-for-profit organizations, the Society derives revenue from fundraising activities, the completeness of which is not susceptible to us obtaining evidence we considered necessary for the purpose of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess (deficiency) of revenue over expenses and cash flows from operations for the year ended December 31, 2022, current assets as at December 31, 2022 and net assets as at January 1 and December 31, 2022.

Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of The Osgoode Society for Canadian Legal History as at December 31, 2022, and the result of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for non-for-profit organizations.

Other Matters

The financial statements for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified audit opinion on the financial statements on May 5, 2022.

BDO CANADA LLP

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
May 9, 2023

The Osgoode Society for Canadian Legal History

Statement of Financial Position

(Unaudited)

Honourable R.
Roy McMurtry
Legacy
History
Fellowship
Fund

December 31	General	Theodor Kerzner, Q.C.	Peter Oliver Memorial Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	2022 Total	2021 Total
Assets							
Current							
Cash	\$ 75,584	\$ -	\$ -	\$ -	\$ -	\$ 567,464	\$ 608,449
Short-term investments (Note 3.4.5.7)	-	30,684	3,408	6,620	25,000	65,712	77,498
Accounts receivable	25,575	275	-	-	252	26,102	23,465
Prepaid expenses	3,938	-	-	-	-	3,938	25,167
Due from General Fund	-	57,183	-	-	-	57,183	51,155
Due from Restricted Funds	3,840	-	-	-	-	3,840	3,840
Publication inventory (Note 8)	61,697	-	-	-	-	61,697	34,469
Capital assets (Note 9)							
	170,634	88,142	3,408	6,620	25,252	785,936	824,043
	2,687	-	-	-	-	2,687	3,360
Total	\$ 173,321	\$ 88,142	\$ 3,408	\$ 6,620	\$ 25,252	\$ 788,623	\$ 827,403

Liabilities and Net Assets

Current							
Accounts payable and accrued liabilities	\$ 31,392	\$ -	\$ -	\$ 2,000	\$ -	\$ 12,000	\$ 45,392
Deferred revenue (Note 10)	133,859	-	-	-	-	-	133,859
Due to Restricted Funds	57,183	-	-	-	-	-	57,183
Due to General Fund	-	-	-	3,840	-	-	3,840
Net assets							
	222,434	-	-	5,840	-	12,000	216,834
	(49,113)	88,142	3,408	780	25,252	479,880	610,569
Total	\$ 173,321	\$ 88,142	\$ 3,408	\$ 6,620	\$ 25,252	\$ 788,623	\$ 827,403

Walter G. Thompson



On behalf of the Board: _____ Director

The accompanying notes are an integral part of these financial statements.





The Osgoode Society for Canadian Legal History

Statement of Operations

(Unaudited)

For the year ended December 31

	General	Theodor Kerzner, Q.C. Fund	Peter Oliver Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Fellowship Fund	2022 Total	2021 Total
Revenue								
Law Foundation of Ontario grants	\$ 184,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,229	\$ 195,700
Fundraising	36,000	-	-	-	-	-	36,000	38,485
Membership fees	37,913	-	-	-	-	-	37,913	34,014
Book sales	15,239	-	-	-	-	-	15,239	8,645
Other	-	-	-	-	-	-	-	5,000
Investment income	-	275	-	-	252	6,458	6,985	2,049
	273,381	275	-	-	252	6,458	280,366	283,893
Expenditures								
Society programmes								
Publications (Note 8)	86,390	-	-	-	-	-	86,390	47,702
Oral history	51,676	-	-	-	-	-	51,676	46,578
Editorial and programme support	42,700	-	-	-	-	-	42,700	38,671
Grants and awards (Notes 4,5,6)	24,000	-	-	2,000	-	12,000	38,000	27,105
Research support	-	5,758	-	-	-	-	5,758	3,080
Membership and promotion	6,450	-	-	-	-	-	6,450	6,171
Events	5,955	-	-	-	-	-	5,955	407
	217,171	5,758	-	2,000	-	12,000	236,929	169,714
Administration								
Administrative salaries	45,699	-	-	-	-	-	45,699	43,030
Office	41,250	-	-	-	-	-	41,250	37,536
Professional fees	15,705	-	-	-	-	-	15,705	22,300
Website	2,331	-	-	-	-	-	2,331	7,867
Amortization	672	-	-	-	-	-	672	840
	105,657	-	-	-	-	-	105,657	111,573
Total expenditures	322,828	5,758	-	2,000	-	12,000	342,586	281,287
Excess (deficiency) of revenue over expenditures	\$ (49,447)	\$ (5,483)	\$ -	\$ (2,000)	\$ 252	\$ (5,542)	\$ (62,220)	\$ 2,606

The accompanying notes are an integral part of these financial statements.

The Osgoode Society for Canadian Legal History

Statement of Changes in Net Assets

(Unaudited)

For the year ended December 31

		General	Theodor Kerzner, Q.C. Fund	Peter Oliver Memorial Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Honourable R. Roy McMurtry Legacy History Fellowship Fund	2022 Total	2021 Total
Net assets, beginning of the year	\$	334	\$ 93,625	\$ 3,408	\$ 2,780	\$ 25,000	\$ 485,422	\$ 610,569	\$ 607,963
Excess (deficiency) of revenue over expenditures		(49,447)	(5,483)	-	(2,000)	252	(5,542)	(62,220)	46,578
Net assets, end of year	\$	(49,113)	\$ 88,142	\$ 3,408	\$ 780	\$ 25,252	\$ 479,880	\$ 548,349	\$ 610,569



The Osgoode Society for Canadian Legal History

Statement of Cash Flows (Unaudited)

For the year ended December 31 **2022** **2021**

Cash was provided by (used in)

Operating activities

Excess (deficiency) of revenue over expenditures	\$ (62,220)	\$ 2,606
Adjustments required to reconcile excess (deficiency) of revenue over expenditures with net cash provided by operating activities		
Amortization of capital assets	672	840
Changes in non-cash working capital balances		
Accounts receivable	(2,637)	10,373
Prepaid expenses	21,229	(24,105)
Publication inventory	(27,228)	18,231
Accounts payable and accrued liabilities	11,007	(56,805)
Deferred revenue	6,405	127,454

(52,772) 78,594

Investing activities

Redemption of short-term investments	11,787	15,019
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Increase (decrease) in cash during the year **(40,985)** **93,613**

Cash, beginning of year **608,449** **514,836**

Cash, end of year **\$ 567,464** **\$ 608,449**

The accompanying notes are an integral part of these financial statements.

The Osgoode Society for Canadian Legal History

Notes to Financial Statements

(Unaudited)

December 31, 2022

1. Purpose of the Organization

The Osgoode Society for Canadian Legal History (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.

2. 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
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(e) Financial instruments

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

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, all financial instruments are reported at amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.



The Osgoode Society for Canadian Legal History

Notes to Financial Statements (Unaudited)

December 31, 2022

2. Significant Accounting Policies (continued)

(f) Revenue recognition

Restricted contributions are recognized as revenue of the appropriate externally restricted fund. All other restricted contributions for which no restricted fund has been established are deferred and recognized as revenue of the General Fund in the years in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the General Fund if the amount to be received can be reasonably estimated and collection is reasonably assured.

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.

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

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

(g) 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.

(h) Allocation of expenses

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

3. 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.

For ease and efficiency of managing investments, these funds are commingled with the Society's investments (See Note 7). The Society is entitled to use the investment income from the Theodor Kerzner, Q.C. Fund for its operations. For fiscal 2022, investment income of \$275 (2021 - \$273) was retained in the Theodor Kerzner, Q.C. Fund.



The Osgoode Society for Canadian Legal History

Notes to Financial Statements (Unaudited)

December 31, 2022

4. 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 7). The Society is entitled to use the investment income from the Peter Oliver Memorial Student Fund for its operations and as such, no investment income was retained in the Peter Oliver Memorial Student Fund 2022 (2021 - \$Nil)

5. 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%.

6. 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 2022, the Fellowship was awarded at \$18,000, to be paid in equal amounts over two years (2021 - \$16,000 paid over two years). At its discretion the Board can award Honourable Mention prizes. In 2022 one Honourable Mention award was granted at \$6,000, to be paid over two years (2021 - two awards at \$4,000 over two years).

Investment income earned on the assets represents restricted revenue 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

(Unaudited)

December 31, 2022

7. Investments

Investments are carried at cost plus interest accrued to the statement of financial position 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 August 2023 and January 2024, earning rates of interest between 0.70% and 2.40%.

8. Publication Inventory

Included in publication programme costs is a write down of \$16,387 (2021 - \$31,230) required to reflect inventory at the lower of cost and net realizable value.

9. Capital Assets

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Office equipment	\$ 14,970	\$ 12,283	\$ 14,970	\$ 11,610
Net book value		\$ 2,687		\$ 3,360

10. Deferred Revenue

Deferred revenue reported in the General Fund represent restricted operating funding received in the current period that is related to expenses of a subsequent period. Changes in deferred revenue balance are as follows:

	2022	2021
Balance, beginning of year	\$ 127,454	\$ -
Add: amounts received during the year	130,000	127,454
Less: amounts recognized as revenue in the year	(123,595)	-
Balance, end of year	\$ 133,859	\$ 127,454

The Osgoode Society for Canadian Legal History

Notes to Financial Statements

(Unaudited)

December 31, 2022

11. Commitments

The 2022 McMurtry Fellowship includes commitments to pay the second installment of the Fellowship and Honourable Mention awards, of \$12,000, in 2023.

The Society fulfills its mandate in part through providing research grants. As at December 31, 2022, the Society has outstanding commitments of \$477 (2021 - \$2,948) to be expended on research and related projects.

12. Financial Instruments

The Society's financial investments comprise fixed income deposits, the main purpose of which is to provide financing for the Society'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. This risk has not changed from the prior year.

(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. This risk has not changed from the prior year.

(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. This risk has not changed from the prior year.

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.





The Osgoode Society
For Canadian Legal History

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