



**The Osgoode Society**  
*For Canadian Legal History*



# 2023 ANNUAL REPORT

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*The seal of the Osgoode 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

### For Canadian Legal History

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.



#### **IN MEMORIAM. THE HON. R. ROY McMURTRY**

It is with deep sadness that the Osgoode Society marks the death of the Hon. R. Roy McMurtry, on March 18<sup>th</sup>, 2024. The preface to all of our books states that the Society was 'founded at the initiative of The Honourable R. Roy McMurtry' in the late 1970s. Roy also served many years as President of the Society when he was not in the United Kingdom as High Commissioner, and stayed on our board as President emeritus and a director until his death. Roy was, of course, many other things during his remarkable career: Attorney-General of Ontario, Canadian High Commissioner to the United Kingdom, Chief Justice of the Superior Court, and Chief Justice of the Court of Appeal and of Ontario. He had many many accomplishments, most notably his pivotal role in brokering the agreement which led to the patriation of the constitution in 1982 as one of the 'gang of three,' with Roy Romanow and Jean Chretien. His contribution to developing Canadian legal history was thus a small part of his achievements but for Canadian legal history he played a very large role. I have greatly valued the friendship, support and advice of this remarkable Canadian during my time as Editor-in-Chief.

Jim Phillips

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## EDITOR IN CHIEF'S REPORT

The Osgoode Society had another excellent year in 2023. We published three books, bringing our total to 121 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 Lori Chambers and Joan Sangster, eds., *Essays in the History of Canadian Law Volume XII: New Essays in Women's History*, published with the University of Toronto Press. We also published two optional extras: Jonathan Swainger, *The Notorious Georges: Crime and Community in British Columbia's Northern Interior, 1909-1925*, published by University of British Columbia Press; and C. Ian Kyer, *The Ontario Bond Scandal of 1924 Re-Examined*, published with Irwin Law. We also have an excellent line up for 2024 (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 Director. The collection is on our website and machine searchable, with the interviews available on request. 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 and the Ontario Superior Court.

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

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## THE PUBLISHING PROGRAMME

As noted above, in 2023 the Society published three books. We also brought to fruition three manuscripts which we will publish in 2024. Our members' book will be Adam Dodek, *Heenan Blaikie: The Making and Unmaking of a Great Canadian Law Firm*. We will also publish three optional extras in 2024. One will be Ian Radforth, *Deadly Swindle: An 1890 Murder in Backwoods Ontario That Grippped the World*, and another Wayne Sumner, *Prairie Justice: The Hanging of Mike Hack*. Finally, our third optional extra will be Colin Campbell and Robert Raizenne, *A History of Canadian Income Tax Volume II, 1948-71*, a sequel to Volume 1, which we published in 2021.

These four books will bring our total since 1981 to 125.

Finally on the publishing programme, congratulations to the authors of *A History of Law in Canada Volume II: Law for the New Dominion, 1867-1914*, Osgoode Society and University of Toronto Press, 2022, which won the Wesley Pue Book Prize awarded by the Canadian Law and Society Association.

A membership form for 2024 and a book order form are included with this report. Or you can join and/or buy books online, [www.osgoodesociety.ca](http://www.osgoodesociety.ca). A full list of all our previously published books is on our website, [www.osgoodesociety.ca](http://www.osgoodesociety.ca). That list also appears in every Osgoode Society volume.

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## THE LECTURES AND OTHER EVENTS PROGRAMME

In 2023 we continued and expanded our programme of legal history events, with six speakers.

**January 18** – Professor John Borrows of the University of Toronto Law School spoke on Indigenous law.

**February 15** - Dr. Elizabeth Koester discussed her recently published book on Eugenics and the Law in twentieth-century Ontario.

**March 15** - Professor Funke Aladejebi of the Department of History, University of Toronto, reviewed the state of Black Canadian history and her current research into Black Canadian legal history.

**October 4** - Professors Lori Chambers of Lakehead University talked about the members' book for 2023, *Essays in the History of Canadian Law Volume XII: New Essays in Women's History*.

**October 18** - John Olthius, the founder of Olthius Kleer Townshend, the leading Indigenous rights law firm in Toronto, discussed his more than three decades of work in the field.

**November 15** – Justice Sheilah Martin of the Supreme Court of Canada was interviewed by Constance Backhouse about her career and the importance of legal history.

## 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 prosper 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.

The Society's oral history interviews is used extensively in scholarly research thanks to its reputation for the quality and scope of its work. We continue to receive regular research requests from scholars at all stages of their career and 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 the role women in the profession. In 2023, we worked with a filmmaker who is preparing a documentary about the provincial court at Old City Hall in Toronto, which was vacated midway through the year upon completion of the new provincial courthouse in Toronto.

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 (@OSOralHistory) and to improve on-line search capabilities to help researchers. We have maintained our practice of providing copies of transcripts (subject to access restrictions) free of charge, whether for research purposes or casual interest.

Over the years, several projects have been funded by law firms, judges' associations, and affinity groups, and the oral history programme also continues to pursue projects involving specific courts and topics, including the Court of Appeal for Ontario, the Provincial Court, Charter litigators, legal education, and the impact of COVID on the legal profession. The Society continues to diversify and broaden the range of topics covered and people interviewed, expanding our collection to reflect the experiences of racialized legal professionals and continue to work in partnership with other organizations to expand the scope and reach of the collection. We are grateful for the volunteers who give their time to conduct many of these interviews. We continue to work with the Filipino Canadian Lawyers Network (FCLN) to document the experience of Filipino legal professionals, while Arthur Gans, a retired judge of the Superior Court of Justice, continues to document the experiences of Jewish members of the profession, along with those of other senior litigators. In addition to conducting these interviews, we have been revising transcripts and obtaining releases.



Four new projects are in their early stages. One documents the origins and development of the Artists' Legal Advice Services (ALAS), which is operated by volunteer entertainment and intellectual property lawyers to provide pro bono and low-cost legal services for creators. Another traces the history and growth of defamation law in Canada. The third, involving Professor McMahon working with Professor Hengameh Saberi at Osgoode Hall Law School, traces the contributions of women leaders in Canadian legal education. Background research was completed with the assistance of law students in the summer of 2023, and the first interview was started in late fall. With more than 20 prospective interviews, this project will continue will into 2024. The fourth project examines the life and contributions of Charles and Anne Dubin. Charles Dubin was the Chief Justice of Ontario from 1990 to 1996, and before that, one of Canada's leading barristers. Anne Levine Dubin was the bronze medalist from Osgoode Hall Law School in 1944, and practised law with Dubin & Kimber where she became the managing partner. Interviews for the first three projects began in the summer of 2023. The fourth will begin in the spring of 2024.

The following interviews were completed in 2023. We are especially grateful to Justice Gans and Alicia Natividad, the president of the FCNL, who conducted most of the interviews completed this year.

**Christian Baes**  
**Aubrey Hillard**  
**Steve Coroza**  
**Melissa Briones**  
**Bryan Finlay**  
**Geoff Adair**  
**Alf Kwinter**  
**Julian Porter**  
**Bruce Thomas**  
**Judith Huddart**  
**Mayo Moran**  
**Artists' Legal Advice Services (ALAS)**  
**Brian Rogers**

Completed interviews may still be subject to revision or access restrictions at the request of the interviewees, and access may be restricted temporarily.

## PATRONS OF THE SOCIETY

We are most grateful to our Patrons whose generous support made many of our efforts possible. Our patrons in 2023 were:

**Professor Constance Backhouse**  
**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, the annual Patrons’ Dinner, hosted by the Treasurer of the Law Society of Ontario, could not be held in 2023 due to ongoing renovations at Osgoode Hall. We hope to resume this method of honouring our Patrons, whose generosity makes possible the continuation of much of our work, in 2024.

## MEMBERSHIP

Category	2020	2021	2022	2023
Student	86	62	75	126
Individual	213	209	234	191
Individual Sustaining	65	59	56	61
McMurtry Circle	19	21	23	23
<b>Total</b>	<b>392</b>	<b>350</b>	<b>388</b>	<b>401</b>

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## MCMURTRY CIRCLE MEMBERS 2023

Mr. Philip Anisman	Professor Philip Girard	Professor Patricia McMahon
The Hon. Ian Binnie	Mr. Brian Greenspan	Professor Jim Phillips
Professor Penny Bryden	Mr. Timothy Hill	Ms. Veronica Puls
Professor Lori Chambers	Mr. Ian Hull	Mr. Robert Raizenne
Mr. Thomas Conway	Ms. Patricia D.S. Jackson	The Hon. Paul Schabas
Mr. Garfield Emerson	Mr. Rob Konduros	Ms. Maureen Simpson
Professor Shelley A.M. Gavigan	Ms. Rosemary LeGris	Mr. John Wilkinson
	Mr. Simon Margolis	

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## INDIVIDUAL SUSTAINING MEMBERS 2023

Mr. Matthew Asma	Mr. Athar Malik	Ms. Brenna Staats
Mr. Timothy Baikie	Mr. Dennis McDermott	Mr. Richard Tinsley
Ms. Laurence Bich-Carrière	Mr. W.A. Derry Millar	Mr. David Thompson
Ms. Sheila Block	Professor James Muir	Ms. Janet Walker
The Hon. Susanne Boucher	The Hon. Petra Newton	Mr. James Wepler
Mr. Stephen Bowman	Mr. Edward O'Dwyer	Professor Robert Yalden
Professor Lyndsay Campbell	Mr. Brent Olthuis	Mr. William Ross
Mr. Jeremy Carnegie	Mr. David Outerbridge	Mr. Peter Russell
Mr. Earl Cherniak	Mr. Dana Peebles	Mr. Jonathan Silver
Mr. Jeff Cowan	Mr. J. S. Pengelly	Ms. Linda Silver Dranoff
Mr. Paul Davis	Mr. Ian Radforth	Mr. Greg Smith
Ms. Maggie Donolo	Mr. Justin Reid	Ms. Brenna Staats
Ms. Michele Francis	Mr. J. Gregory Richards	Ms. Candice Telfer
Her Worship Mary Ross Hendriks	Mr. William Ross	Mr. David Thompson
Mr. Douglas Hewitt	Mr. Jonathan Silver	Ms. Liz Tinker
The Hon. Mahmud Jamal	Ms. Linda Silver Dranoff	Mr. Jonathan Weisman
The Hon. Nancy Kastner	Mr. Alex Smith	Mr. James Wepler
The Hon. Lynne Leitch	Mr. Greg Smith	Mr. Keith Lee-Whiting
Ms. M. Virginia MacLean, Q.C.	The Hon. Lorne Sossin	Mr. Robert Yalden
	The Hon. John Sproat	



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## AWARDS

The Society offers or administers a number of awards.

### **R. Roy McMurtry Fellowship**

In 2023 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 2023 the co-winners of the McMurtry Fellowship were Kenneth Grad, a Ph.D. Student at Osgoode Hall Law School, and Melanie Ng, a Ph.D. student in the History Department at the University of Toronto.

### **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 2023 winner was Kenneth Grad, 'A Gesture of Criminal Law: Jews and the Criminalization of Hate Speech in Canada,' *Osgoode Hall Law Journal*, Vol. 59. 2022.

### **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. It was awarded in 2022 and will be awarded again in 2024.

### **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.

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## 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.

Two grants were awarded from the Kerzner fund in 2023:

**Jonathan Quince**, a Ph.D. student at the University of Michigan, was awarded up to \$1,500 to support his research into the role of Anishinaabe law in the Upper Canadian period.

**Kaitlyn Findley**, a Ph. D. student at Cornell University, was awarded up to \$2,000 towards her research into Canadian participation in the International Committee of the Red Cross in the 1940s.

## DIRECTORS AND ANNUAL MEETING

January 24, May 9, and September 19, 2023. The Annual Meeting of Members was held on June 12, 2023, 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

**Brendan Brammall**  
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

**Linda Plumpton**  
Torys LLP

**The Hon. Mahmud Jamal**  
Supreme Court of Canada

**Rachel McMillan**  
Gowling WLG

**The Hon. R. Roy McMurtry**

**Waleed Malik**  
Ministry of the Attorney-General

**Dana Peebles**  
McCarthy Tetrault 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

**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 Lori Chambers, co-editor of the 2023 members' book, *Essays in the History of Canadian Law Volume XII: New Essays in Women's History*.

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# 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, Professor Emeritus,  
Osgoode Hall Law School

**Director, Oral History Programme**

Professor Patricia McMahon, Osgoode Hall  
Law School

**Treasurer**

Ian Hull, Hull and 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 The Hon. Robert Sharpe

**Oral History:**

Chair Professor Patricia McMahon

**Communications:**

Chair Professor Patricia McMahon

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

Osgoode Hall. February 2024



**The Osgoode Society for  
Canadian Legal History  
Financial Statements**  
For the year ended December 31, 2023  
(Unaudited)

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## Independent Practitioner's Review Engagement Report

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### 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, 2023 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, 2023, current assets as at December 31, 2023 and net assets as at January 1 and December 31, 2023.

#### 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, 2023, 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.

**BDO CANADA LLP**

Chartered Professional Accountants, Licensed Public Accountants  
Oakville, Ontario  
May 7, 2024



**The Osgoode Society for Canadian Legal History  
Statement of Financial Position  
(Unaudited)**

December 31	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		2023 Total	2022 Total
	General											
<b>Assets</b>												
<b>Current</b>												
Cash	\$ 56,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504,014	\$ -	\$ 560,224	\$ 567,464
Short-term investments (Note 3,4,5,6,7)	-	31,362	-	3,408	5,607	25,252	-	-	-	-	65,629	65,712
Accounts receivable	33,440	-	-	-	-	-	-	-	-	-	33,440	26,102
Prepaid expenses	4,172	-	-	-	-	-	-	-	-	-	4,172	3,938
Due from General Fund	-	57,811	-	-	-	-	-	-	-	-	57,811	57,183
Due from Restricted Funds	3,840	-	-	-	-	-	-	-	-	-	3,840	3,840
Publication inventory (Note 8)	58,170	-	-	-	-	-	-	-	-	-	58,170	61,697
	<b>155,832</b>	<b>89,173</b>	<b>3,408</b>	<b>3,408</b>	<b>5,607</b>	<b>25,252</b>	<b>504,014</b>	<b>783,286</b>	<b>2,150</b>	<b>785,436</b>	<b>785,936</b>	<b>2,687</b>
<b>Capital assets (Note 9)</b>	<b>\$ 157,982</b>	<b>\$ 89,173</b>	<b>\$ 3,408</b>	<b>\$ 3,408</b>	<b>\$ 5,607</b>	<b>\$ 25,252</b>	<b>\$ 504,014</b>	<b>\$ 785,436</b>	<b>\$ 2,150</b>	<b>\$ 788,623</b>		
<b>Liabilities and Net Assets</b>												
<b>Current</b>												
Accounts payable and accrued liabilities	\$ 39,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,999	\$ -	\$ 54,181	\$ 45,392
Deferred revenue (Note 10)	142,780	-	-	-	-	-	-	-	-	-	142,780	133,859
Due to Restricted Funds	57,811	-	-	-	-	-	-	-	-	-	57,811	57,183
Due to General Fund	-	-	-	-	3,840	-	-	-	-	-	3,840	3,840
	<b>239,773</b>	<b>(81,791)</b>	<b>89,173</b>	<b>3,408</b>	<b>1,767</b>	<b>25,252</b>	<b>489,015</b>	<b>258,612</b>	<b>489,015</b>	<b>526,824</b>	<b>240,274</b>	<b>548,349</b>
<b>Net assets</b>	<b>\$ 157,982</b>	<b>\$ 89,173</b>	<b>\$ 3,408</b>	<b>\$ 3,408</b>	<b>\$ 5,607</b>	<b>\$ 25,252</b>	<b>\$ 504,014</b>	<b>\$ 785,436</b>	<b>\$ 2,150</b>	<b>\$ 788,623</b>		

On behalf of the Board:  Director  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	Honourable R. Roy McMurtry Legacy History	2023 Total	2022 Total
<b>Revenue</b>									
Law Foundation of Ontario grants	\$ 193,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	193,441	\$ 184,229
Fundraising	41,985	-	-	-	-	-	-	41,985	36,000
Membership fees	30,373	-	-	-	-	-	-	30,373	37,913
Book sales	14,054	-	-	-	-	-	-	14,054	15,239
Investment income	-	1,031	-	987	-	24,135	-	26,153	6,985
	<b>279,853</b>	<b>1,031</b>	<b>-</b>	<b>987</b>	<b>-</b>	<b>24,135</b>	<b>-</b>	<b>306,006</b>	<b>280,366</b>
<b>Expenditures</b>									
<b>Society programmes</b>									
Publications (Note 8)	74,132	-	-	-	-	-	-	74,132	86,390
Oral history	55,498	-	-	-	-	-	-	55,498	51,676
Editorial and programme support	43,002	-	-	-	-	-	-	43,002	42,700
Grants and awards (Notes 3.4,5,6)	6,000	-	-	-	-	15,000	-	21,000	38,000
Research support	-	-	-	-	-	-	-	-	5,758
Membership and promotion	6,752	-	-	-	-	-	-	6,752	6,450
Events	5,851	-	-	-	-	-	-	5,851	5,955
	<b>191,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>206,235</b>	<b>236,929</b>
<b>Administration</b>									
Administrative salaries	47,511	-	-	-	-	-	-	47,511	45,699
Office	46,347	-	-	-	-	-	-	46,347	41,250
Professional fees	24,075	-	-	-	-	-	-	24,075	15,705
Website	2,826	-	-	-	-	-	-	2,826	2,331
Amortization	537	-	-	-	-	-	-	537	672
	<b>121,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,296</b>	<b>105,657</b>
<b>Total expenditures</b>	<b>312,531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>327,531</b>	<b>342,586</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>\$ (32,678)</b>	<b>\$ 1,031</b>	<b>\$ -</b>	<b>\$ 987</b>	<b>\$ -</b>	<b>\$ 9,135</b>	<b>\$ -</b>	<b>\$ (21,525)</b>	<b>\$ (62,220)</b>

**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 McMurry Legacy History Fellowship Fund	2023 Total	2022 Total
Net assets, beginning of year	\$ (49,113)	\$ 88,142	\$ 3,408	\$ 780	\$ 25,252	\$ 479,880	\$ 548,349	\$ 610,569
Excess (deficiency) of revenue over expenditures	(32,678)	1,031	-	987	-	9,135	(21,525)	(62,220)
Net assets, end of year	\$ (81,791)	\$ 89,173	\$ 3,408	\$ 1,767	\$ 25,252	\$ 489,015	\$ 526,824	\$ 548,349

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

## The Osgoode Society for Canadian Legal History Statement of Cash Flows (Unaudited)

<b>For the year ended December 31</b>	<b>2023</b>	<b>2022</b>
<b>Cash was provided by (used in)</b>		
<b>Operating activities</b>		
Deficiency of revenue over expenditures	\$ (21,525)	\$ (62,220)
Adjustments required to reconcile deficiency of revenue over expenditures with net cash provided by operating activities		
Amortization of capital assets	537	672
Changes in non-cash working capital balances		
Accounts receivable	(7,607)	(2,637)
Prepaid expenses	(234)	21,229
Publication inventory	3,527	(27,228)
Accounts payable and accrued liabilities	8,789	11,007
Deferred revenue	8,921	6,405
	<u>(7,592)</u>	<u>(52,772)</u>
<b>Investing activity</b>		
Redemption of short-term investments	<u>352</u>	<u>11,787</u>
<b>Decrease in cash during the year</b>	<b>(7,240)</b>	<b>(40,985)</b>
<b>Cash, beginning of year</b>	<u><b>567,464</b></u>	<u><b>608,449</b></u>
<b>Cash, end of year</b>	<b>\$ 560,224</b>	<b>\$ 567,464</b>

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

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## The Osgoode Society for Canadian Legal History Notes to Financial Statements (Unaudited)

**December 31, 2023**

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### **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.

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### **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 Society 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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## The Osgoode Society for Canadian Legal History Notes to Financial Statements (Unaudited)

**December 31, 2023**

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### **2. Significant Accounting Policies (Continued)**

#### **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.

#### **(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.

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### **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.



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## The Osgoode Society for Canadian Legal History Notes to Financial Statements (Unaudited)

**December 31, 2023**

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### **3. Theodor Kerzner, Q.C Fund (Continued)**

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.

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### **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.

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### **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.

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### **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 2023, the Fellowship was awarded at \$20,000, to be paid in equal amounts over two years (2022 - \$18,000 paid over two years). At its discretion the Board can award Honourable Mention prizes. In 2023, no Honourable Mention awards were granted (2022 - one award at \$6,000 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 4.79% per annum.

## The Osgoode Society for Canadian Legal History Notes to Financial Statements (Unaudited)

**December 31, 2023**

### 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 2024 and January 2026, earning rates of interest between 2.75% and 4.35%.

### 8. Publication Inventory

Included in publication programme costs is a write down of \$3,527 (2022 - \$16,387) required to reflect inventory at the lower of cost and net realizable value.

### 9. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Office equipment	\$ 14,970	\$ 12,820	\$ 14,970	\$ 12,283
Net book value		\$ 2,150		\$ 2,687

### 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:

	2023		2022	
<b>Balance</b> , beginning of year	\$ 133,859		\$ 127,454	
Add: amounts received during the year	142,780		130,000	
Less: amounts recognized as revenue in the year	(133,859)		(123,595)	
<b>Balance</b> , end of year	\$ 142,780		\$ 133,859	

## The Osgoode Society for Canadian Legal History Notes to Financial Statements (Unaudited)

**December 31, 2023**

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### **11. Commitments**

The 2023 McMurtry Fellowship includes commitments to pay the first and second installment of the Fellowship, of \$15,000, in 2024 (\$12,000 in 2023).

The Society fulfills its mandate in part through providing research grants. As at December 31, 2023, the Society has outstanding commitments of \$3,500 (2022 - \$477) to be expended on research and related projects.

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### **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.

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### **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.