



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



# 2024 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.*

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## 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.

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## THE LECTURES AND OTHER EVENTS PROGRAMME

In 2024 we continued and expanded our programme of legal history events, with six speakers.

**January 17** - Jean Teillet, leading Indigenous and Métis rights lawyer and author, spoke about her career and about the importance of legal history to her work, followed by a lively question and answer period.

**February 28** - Jim Phillips, Editor-in-Chief of the Osgoode Society, spoke about his then in progress book, to be published in 2025, on a notorious case of marital breakdown and the law in Ontario in the 1870s.

**May 1** - Ian Binnie, former Supreme Court of Canada judge spoke principally about leading Canadian litigators during his time as a judge and lawyer who was one of those litigators.

**September 18** - Adam Dodek, former Dean and Professor of Law at the University of Ottawa, spoke about his then forthcoming history of the Heenan Blaikie firm. This became the Osgoode Society's members' book for 2024.

**October 16** - Jim Reynolds, Vancouver Lawyer, spoke about aboriginal law and Canadian history, subjects which were at the centre of a more than 40-year legal practice representing First Nations, especially the Musqueam of Vancouver.

**November 6** - Harry Arthurs, former Dean of Osgoode Hal Law School and President of York University, was interviewed by Philip Girard, Associate Editor of the Osgoode Society, about the past and present of Canadian legal education.

## EDITOR IN CHIEF'S REPORT

The Osgoode Society had another excellent year in 2024. We published four books, bringing our total to 125 since the publishing programme began in 1981. Those books serve as testaments to the richness and variety of our nation's legal history. The members' book was *Heenan Blaikie: The Making and Unmaking of a Great Canadian Law Firm*, by Adam Dodek, Professor of Law at the University of Ottawa. Published with the University of British Columbia Press. This ground-breaking study of a seismic event in the history of the Canadian legal profession is based principally on interviews with over 200 lawyers who worked for Heenan Blaikie and some 50 other individuals connected with the firm.

We also published three optional extras. One was by Ian Radforth, Prof. Emeritus of History at the University of Toronto: *Deadly Swindle: An 1890 Murder in Backwoods Ontario that Gripped the World*. Published by the University of Toronto Press, this is a deeply researched study of one murder case which gripped the imagination of Ontarians and thousands of people across Canada and around the world. It very effectively demonstrates how crimes were investigated, prosecuted and debated over 125 years ago. Our second optional extra was another close study of a homicide case, *Prairie Justice: The Hanging of Mike Hack*, by Wayne Sumner, Emeritus Professor of Philosophy at the University of Toronto. Published by the University of Toronto Press. Set in Saskatchewan in the 1920s, and attracting no real publicity in contrast to the Ontario case, the author argues that we can perhaps add this to the Canadian history of wrongful convictions. Finally, we also published in 2024 the second volume of what will be a three-volume *History of Income Tax in Canada*. Authored by Colin

Campbell, a professor at Western University law school and Robert Raizenne, a partner at Osler's in Montreal, and published by the Canadian Tax Foundation, this volume takes us from the 1948 Act to 1971.

We also have an excellent line up for 2025 (see below) and plenty more in the offing for future years.

Our oral history programme continues to thrive under the leadership of Prof. Patricia McMahon, Oral History Director. 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 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 Prof. Philip Girard, Treasurer Ian Hull, Director of the Oral History Programme Prof. Patricia McMahon, and our highly capable and dedicated Administrator, Amanda Campbell. I also thank all members of the Board.

**Prof. Jim Phillips**  
Editor-in-Chief

## THE PUBLISHING PROGRAMME

As noted above, the Society published four books in 2024. We will publish a further four books in 2025, bringing our total since 1981 to 129. The publishing programme in any given year also includes work done on a number of manuscripts, which will actually not be published until the following year. In 2024 we brought to fruition four manuscripts which we will publish in 2025, which will bring our total of books published since 1981 to 129. The members book for 2025 will be *My Life in the Law: Lawyer, Scholar, Judge*, by Robert Sharpe. Sharpe was a witness to and often a participant in the many profound changes to law and its practice over more than 50 years, and this 'life and times' autobiography sheds light on a great many of them.

We will also publish three other books in 2025, all 'case studies' which reveal the workings of our legal system in the past. One is *Challenging Exile: Japanese-Canadians and the Wartime Constitution*, by Eric Adams, Professor of Law at the University of Alberta, and Jordan Stanger-Ross, Professor of History at the University of Victoria. Both authors have written extensively on the treatment of Japanese Canadians during World War Two, and this volume adds greatly to our knowledge of that experience by focussing on the immediate post-war deportation of thousands of Japanese-Canadians to recently-defeated Japan, a policy which did not differentiate

between people born outside Canada and those born here. A second case study, *Fatal Confession: A Girl's Murder, a Man's Execution and the Fitton Case*, chronicles the case of Robert Fitton, who was hanged for murder in 1956. Authored by Prof. Carolyn Strange of the Australian National University, Fitton was one of the last men hanged in Canada in a period when most death sentences were commuted. Our final book for 2025 will be *I Did Not Commit Adultery: Marital Conflict and the Law in Ontario in the 1870s*, by editor-in-chief Jim Phillips. The book details the legal proceedings consequent on the marriage breakdown of Robert and Elizabeth Campbell of Whitby, which produced three lawsuits in the Ontario courts and a long-drawn out set of proceedings in the Canadian Parliament over Robert's unsuccessful attempt to get a divorce and Elizabeth's ultimately successful campaign for an Act of separation, the only separation not divorce, Act ever passed by the Canadian Parliament.

A membership form for 2025 and a book order form are in 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 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 730 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 Prof. 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 and researchers 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.

The programme continues to enhance access to the collection through the use of technology, and we regularly review closed or restricted interviews to ease access restrictions. We continue to refine on-line search capabilities to help researchers locate relevant interviews, and 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. The oral history programme continues to pursue projects involving specific courts and topics, including the Court of Appeal for Ontario, the Provincial Court, Charter litigators, and legal education. We remain mindful of the need to expand the range of experiences included in our collection. We are finalizing a series of interviews with the Filipino Canadian Lawyers Network (FCLN) to document the experience of Filipino legal professionals. Arthur Gans, a retired judge of the Superior Court of Justice, continues to serve as a frequent interviewer. In addition to conducting these interviews, the work of revising transcripts and obtaining releases is ongoing.

In 2024, interviews continued with women leaders in Canadian legal education. Interviewing also began in two of our newer projects: the Artists' Legal Advice Services (ALAS) and the history of defamation law in Canada. A fourth project, the life and contributions of Charles and Anne Dubin, will begin in 2025. We have also started to work with the Faculty of Law at the University of Toronto to document the school's history and contributions to legal education and the profession more generally.

The following interviews were completed in 2024.

**Prof. Constance Backhouse**

**Burt Bruser**

**John Evans**

**Julie Hannaford**

**Alan Lenczner**

**John Olthuis**

**Brian Rogers**

**Louella Sturdy**

**Bruce Thomas**

**Lori Anne Thomas**

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 2024 were:

- Prof. 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.

# MEMBERSHIP

Category	2021	2022	2023	2024
Student	62	75	126	130
Individual	209	234	191	205
Individual Sustaining	59	56	61	53
McMurtry Circle	21	23	23	18
Total	350	388	401	405

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## **MCMURTRY CIRCLE MEMBERS 2024**

Mr. Philip Anisman

Mr. Timothy Baikie

The Hon. Ian Binnie

The Hon. Thomas J. Carey

Prof. Lori Chambers

Mr. Guy Dufort

Mr. Timothy Hill

Mr. Ian Hull

Ms. Patricia D.S. Jackson

Ms. Rosemary Legris

Prof. Patricia McMahon

Prof. Jim Phillips

Mr. Richard Potter

Ms. Veronica Puls

The Hon. Paul Schabas

Ms. Maureen Simpson

Mr. John Wilkinson

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## **INDIVIDUAL SUSTAINING MEMBERS 2024**

Mr. David Altshuller

Mr. Matthew Asma

Prof. Heidi Bohaker

Mr. Stephen Bowman

The Hon. David Broad

Mr. David Campbell

Prof. Lyndsay Campbell

Mr. Jeremy Carnegie

Mr. David Chernos

Mr. Earl Cherniak

Mr. Jeff Cowan

Mr. Geoffrey Cowper

Mr. J. Lester Davies

Mr. Paul Davis

Mr. David Day

Prof. Martin Friedland

Her Worship Mary Ross  
Hendriks

The Hon. Mahmud Jamal

Mr. Brian Jarvis

The Hon. Nancy Kastner

Mr. Alexei Kovalev

Mr. John B. Laskin

Ms. M. Virginia MacLean,  
Q.C.

Mr. Athar Malik

Mr. Simon Margolis

Ms. Rachel McMillan

Mr. W.A. Derry Millar

Mr. Harvey Morrison

Prof. James Muir

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Ms. Madison Robins

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Mr. Jonathan Silver

Ms. Linda Silver Dranoff

Mr. Alex Smith

The Hon. Lorne Sossin

The Hon. John Sproat

Mr. Paul Stern

Mr. Richard Tinsley

Ms. Janet Walker

Mr. James Weppeler

Prof. Robert Yalden

York University Law Library



## AWARDS

The Society offers or administers a number of awards.

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

In 2024 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 2024 the co-winners of the McMurtry Fellowship were Margaret Ross, a Ph.D. Student at Queen's University, and Taylor Starr, a Ph.D. student in the History Department at York University.

### **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 2024 winners were Simon Wallace, Osgoode Hall Law School, 'Police Authority is Necessary': The Canadian

Origins of the Legal Powers to Detain and Deport, 1883-1902', published in the *Queen's Law Journal*, Volume 48, 2023, 101-144, and Michael Borsk, Queen's University, 'Conveyance to Kin: Property, Preemption and Indigenous Nations in North America, 1763-1822,' published in the *William and Mary Quarterly*, Volume 80, 2023, 87-124.

### **John T. Saywell Prize for Canadian Constitutional Legal History**

This prize, established through the generosity of Prof. Saywell's son John MacIntosh and in recognition of Prof. 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 2025.

### **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.

One grant was awarded from the Kerzner fund in 2024. Preston Lim and Gregory Ringkamp were awarded \$3,000 to support their research for their podcasts on Canadian legal history, Time Immemorial.

## DIRECTORS AND ANNUAL MEETING

Meetings of the Board of Directors were held on January 17, May 6, and September 30, 2024. 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:

**Prof. Constance Backhouse**

Professor of Law, University of Ottawa

**Prof. 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 Plumptre**

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 Prof. Adam Dodek, author of the 2024 members' book, *Heenan Blaikie: The Making and Unmaking of a Great Canadian Law Firm*.

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## OSGOODE SOCIETY OFFICERS

### **President**

The Hon. Robert Sharpe

### **Editor-in-Chief**

Prof. Jim Phillips, Faculty of Law and  
Department of History, University of Toronto

### **Associate Editor**

Prof. Philip Girard, Prof. Emeritus,  
Osgoode Hall Law School

### **Director, Oral History Programme**

Prof. 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 Prof. Patricia McMahon

### **Communications:**

Chair Prof. Patricia McMahon

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

Osgoode Hall. May 2025



**The Osgoode Society for  
Canadian Legal History  
Financial Statements**

For the year ended December 31, 2024  
(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, 2024 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, 2024, current assets as at December 31, 2024 and net assets as at January 1 and December 31, 2024.

### 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, 2024, 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.

Chartered Professional Accountants, Licensed Public Accountants  
Oakville, Ontario  
May 5, 2025



**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. Fund	Peter Oliver Memorial Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Fellowship Fund	2024 Total	2023 Total
<b>Assets</b>								
<b>Current</b>								
Cash	\$ 316,240	\$ -	\$ -	\$ -	\$ -	\$ 513,465	\$ 829,705	\$ 560,224
Short-term investments (Note 3,4,5,6,7)	-	32,393	-	7,312	25,252	-	68,365	65,629
Accounts receivable	64,816	-	3,408	-	-	-	64,816	33,440
Prepaid expenses	1,222	-	-	-	-	-	1,222	4,172
Due from General Fund	-	57,811	-	-	-	-	57,811	57,811
Due from Restricted Funds	18,840	-	-	-	-	-	18,840	3,840
Publication inventory (Note 8)	37,310	-	-	-	-	-	37,310	58,170
	<u>438,428</u>	<u>90,204</u>	<u>3,408</u>	<u>7,312</u>	<u>25,252</u>	<u>513,465</u>	<u>1,078,069</u>	<u>783,286</u>
Capital assets (Note 9)	1,720	-	-	-	-	-	1,720	2,150
	<u>\$ 440,148</u>	<u>\$ 90,204</u>	<u>\$ 3,408</u>	<u>\$ 7,312</u>	<u>\$ 25,252</u>	<u>\$ 513,465</u>	<u>\$ 1,079,789</u>	<u>\$ 785,436</u>

**Liabilities and Net Assets**

<b>Current</b>								
Accounts payable and accrued liabilities	\$ 72,658	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 87,658	\$ 54,181
Deferred revenue (Note 10)	394,000	-	-	-	-	-	394,000	142,780
Due to Restricted Funds	57,811	-	-	-	-	-	57,811	57,811
Due to General Fund	-	-	-	3,840	-	15,000	18,840	3,840
	<u>524,469</u>	<u>-</u>	<u>-</u>	<u>3,840</u>	<u>-</u>	<u>30,000</u>	<u>558,309</u>	<u>258,612</u>
Net assets	(84,321)	90,204	3,408	3,472	25,252	483,465	521,480	526,824
	<u>\$ 440,148</u>	<u>\$ 90,204</u>	<u>\$ 3,408</u>	<u>\$ 7,312</u>	<u>\$ 25,252</u>	<u>\$ 513,465</u>	<u>\$ 1,079,789</u>	<u>\$ 785,436</u>

On behalf of the Board: \_\_\_\_\_ Director \_\_\_\_\_ Director \_\_\_\_\_

# 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
<b>Revenue</b>								
Law Foundation of Ontario grants	\$ 230,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,100
Fundraising	38,500	-	-	-	-	-	-	38,500
Membership fees	31,865	-	-	-	-	-	-	31,865
Book sales	10,914	-	-	-	-	-	-	10,914
Investment income	-	1,031	-	1,705	-	24,450	-	27,186
	311,379	1,031	-	1,705	-	24,450	-	338,565
<b>Expenditures</b>								
<b>Society programmes</b>								
Publications (Note 8)	87,665	-	-	-	-	-	-	87,665
Oral history	46,678	-	-	-	-	-	-	46,678
Editorial and programme support	43,064	-	-	-	-	-	-	43,064
Grants and awards (Notes 3,4,5,6)	-	-	-	-	-	30,000	-	30,000
Research support	3,000	-	-	-	-	-	-	3,000
Membership and promotion	6,814	-	-	-	-	-	-	6,814
Events	11,761	-	-	-	-	-	-	11,761
	198,982	-	-	-	-	30,000	-	228,982
<b>Administration</b>								
Administrative salaries	47,887	-	-	-	-	-	-	47,887
Office	38,573	-	-	-	-	-	-	38,573
Professional fees	25,848	-	-	-	-	-	-	25,848
Website	2,189	-	-	-	-	-	-	2,189
Amortization	430	-	-	-	-	-	-	430
	114,927	-	-	-	-	-	-	114,927
<b>Total expenditures</b>	313,909	-	-	-	-	30,000	-	343,909
<b>Excess (deficiency) of revenue over expenditures</b>	\$ (2,530)	\$ 1,031	\$ -	\$ -	\$ 1,705	\$ (5,550)	\$ -	\$ (5,344)
								\$ (21,525)

**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 Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Honourable R. Roy McMurtry Legacy History Fellowship Fund	2024 Total	2023 Total
Net assets, beginning of year	\$ (81,791)	\$ 89,173	\$ 3,408	\$ 1,767	\$ 25,252	\$ 489,015	\$ 526,824	\$ 548,349
Excess (deficiency) of revenue over expenditures	(2,530)	1,031	-	1,705	-	(5,550)	(5,344)	(21,525)
Net assets, end of year	\$ (84,321)	\$ 90,204	\$ 3,408	\$ 3,472	\$ 25,252	\$ 483,465	\$ 521,480	\$ 526,824

## The Osgoode Society for Canadian Legal History

### Statement of Cash Flows

(Unaudited)

For the year ended December 31	2024	2023
<b>Cash was provided by (used in)</b>		
<b>Operating activities</b>		
Deficiency of revenue over expenditures	\$ (5,344)	\$ (21,525)
Adjustments required to reconcile deficiency of revenue over expenditures with net cash provided by operating activities		
Amortization of capital assets	430	537
Changes in non-cash working capital balances		
Accounts receivable	(31,376)	(7,607)
Prepaid expenses	2,950	(234)
Publication inventory	20,860	3,527
Accounts payable and accrued liabilities	33,477	8,789
Deferred revenue	251,220	8,921
	<b>272,217</b>	<b>(7,592)</b>
<b>Investing activity</b>		
Redemption (purchase) of short-term investments	(2,736)	352
<b>Increase (decrease) in cash during the year</b>	<b>269,481</b>	<b>(7,240)</b>
<b>Cash, beginning of year</b>	<b>560,224</b>	<b>567,464</b>
<b>Cash, end of year</b>	<b>\$ 829,705</b>	<b>\$ 560,224</b>

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

**December 31, 2024**

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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, 2024**

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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, 2024**

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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 2024, the Fellowship was awarded at \$30,000, to be paid in equal amounts over two years (2023 - \$20,000 paid over two years). At its discretion the Board can award Honourable Mention prizes. In 2024, no Honourable Mention awards were granted.

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 4.76% (2023 - 4.79%) per annum.

## The Osgoode Society for Canadian Legal History

### Notes to Financial Statements (Unaudited)

**December 31, 2024**

#### 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 2025 and January 2026, earning rates of interest between 2.75% and 4.35%.

#### 8. Publication Inventory

Included in publication programme costs is inventory cost of \$20,860 (2023 - \$3,527) required to reflect inventory at the lower of cost and net realizable value.

#### 9. Capital Assets

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Office equipment	\$ 14,970	\$ 13,250	\$ 14,970	\$ 12,820
Net book value		\$ 1,720		\$ 2,150

#### 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:

	2024	2023
<b>Balance</b> , beginning of year	\$ 142,780	\$ 133,859
Add: amounts received during the year	394,000	142,780
Less: amounts recognized to revenue in the year	(142,780)	(133,859)
<b>Balance</b> , end of year	\$ 394,000	\$ 142,780

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

**December 31, 2024**

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### **11. Commitments**

The 2024 McMurtry Fellowship includes commitments to pay the second instalment of the Fellowship, of \$15,000, in 2025 (\$15,000 in 2024).

The Society fulfills its mandate in part through providing research grants. As at December 31, 2024, the Society has outstanding commitments of \$Nil (2023 - \$3,500) 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.