



**LAW REFORM**  
COMMISSION/COIMISIÚN UM  
ATHCHÓIRIÚ AN DLÍ

**ANNUAL REPORT 2017**

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## LAW REFORM COMMISSION AND STAFF

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### THE COMMISSION

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The Law Reform Commission comprises 5 members, the President and 4 other Commissioners.<sup>1</sup> In 2017, the Commission members were as follows:

**The Hon Mr Justice John Quirke**  
President

**Raymond Byrne BL**  
Commissioner

**Professor Donncha O’Connell**, School of Law, NUI Galway  
Commissioner

**Tom O’Malley BL**, Senior Lecturer, School of Law, NUI Galway  
Commissioner

**The Hon. Ms Justice Carmel Stewart**  
Commissioner

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### COMMISSION RESEARCH STAFF

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**Director of Research:**  
Professor Ciarán Burke

**Access to Legislation Manager:**  
Alma Clissmann

**Access to Legislation Assistant Manager:**  
Kate Doran

**Access to Legislation Statutory Instruments Project Manager**  
Fiona Carroll

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### LEGAL RESEARCHERS<sup>2</sup>

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Emma Barry, Hanna Byrne, Ciara Dowd, Hugh Dromey, Niall Fahy, Owen Garvey, Sarah Keating, Finn Keyes, Meghan McSweeney, Jack Nea, Robert Noonan, Claire O’Connell and Rebecca O’Sullivan.

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<sup>1</sup> On the terms of appointment of the 5 Commission members, see Chapter 4, below.

<sup>2</sup> Not all legal researchers were employed for the full calendar year.

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COMMISSION ADMINISTRATION STAFF<sup>3</sup>

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**Head of Administration:** Deirdre Fleming

**Library and Information Manager:** Órla Gillen

**Executive Officers:** Pearl Martin  
John Harding  
Brendan Meskell  
David Field

**Clerical Officer:** Brid Rogers

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<sup>3</sup> Not all members of the administration staff were employed for the full calendar year.

## FOREWORD

On behalf of the Law Reform Commission I am pleased to introduce our Annual Report for 2017.

During 2017, the Commission made significant progress towards the completion of our Fourth Programme of Law Reform. We also began a series of consultative meetings throughout the country seeking views on the projects that might be included in our Fifth Programme of Law Reform, which we intend to submit to Government in 2018.

During the year, the Commission published a detailed *Report on Section 117 of the Succession Act 1965: Aspects of Provision for Children*. Section 117 provides that an application may be made to court to alter the terms of a will where a parent has failed in his or her “moral duty” to make “proper provision” for a child in the will. The Commission recommended that, while section 117 of the 1965 Act should continue to be based on the test of whether “proper provision” had been made, it was not helpful to retain within its provisions a reference to “moral duty.” The Commission also recommended that section 117 would benefit from reforms to its scope by focusing more closely on the need to ensure that proper provision was made for children who established specific grounds, such as economic hardship or who had made a significant contribution to the care of the parent during the parent’s lifetime. The Commission also recommended that the section 117 process should be available where the parent dies intestate, that is, without having made a will.

We also published 2 detailed Issues Paper in 2017 on projects in the Fourth Programme, concerning Suspended Sentences and Compulsory Acquisition of Land. We look forward in 2018 to making significant progress on these projects, along with the other projects we have in hand, during 2018, the details of which are set out in this Annual Report.

The Commission’s work on Access to Legislation continues to grow and to provide much needed services to the legal and general community, notably by providing access to over 330 Revised Acts, which are administrative consolidations of Acts in their amended form.

During 2017, the Commission also completed a major administrative undertaking, moving our offices from IPC House (where we had been for nearly 20 years) to Styne House. This was a challenging and complex project for our small administrative team, headed by Deirdre Fleming, and for the research team who ably assisted in the move. I wish to thank them sincerely on the Commission’s behalf for the enormous commitment involved in completing this move so smoothly. In addition, I should note that the costs involved in the move (including fit out costs) did not require any additional financial allocation to the Commission.

I would like to thank my fellow Commissioners for their commitment, work and support during 2017. As Commissioners, we are greatly indebted to the many people who enhance and assist the Commission in fulfilling its function and we greatly appreciate the voluntary advice and assistance which we receive from the many individuals and groups with whom the Commission has consulted or who spontaneously contact us.

The Commission also appreciates the cooperation and courtesy which it receives from Government departments and offices, from the Attorney General and the Office of the Attorney, and from other Government and non-governmental agencies.

**The Hon Mr Justice John Quirke,  
Commission President**

## CHAPTER 1

### INTRODUCTION

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#### OVERVIEW OF THE COMMISSION'S WORK IN 2017

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By 2017, the Commission had begun or completed work on each of the projects in the 4<sup>th</sup> Programme of Law Reform. Of the 11 projects in the 4<sup>th</sup> Programme, 2 had been overtaken by developments since the Programme was finalised in 2013.<sup>4</sup> The Commission also began preparatory work on developing our 5<sup>th</sup> Programme of Law Reform, which included a series of consultative meetings throughout the country seeking views on the projects that might be included in the Programme. The Commission intends to submit the draft Programme to Government in 2018. During 2017, the Commission also developed draft Papers concerning 2 requests from the Attorney General.

The key developments in 2017 were the following.

#### **1. Law reform publications**

In 2017 the Commission published the following Report and Issues Papers:

- *Report on Section 117 of the Succession Act 1965: Aspects of Provision for Children* (LRC 118-2017). Section 117 provides that an application may be made to court to alter the terms of a will where a parent has failed in his or her “moral duty” to make “proper provision” for a child in the will. The Report recommended that section 117 should continue to be based on the test of whether “proper provision” had been made, but that the reference to “moral duty” should be repealed. The Report also recommended that section 117 should be reformed to focus on ensuring that proper provision was made for children who established specific grounds, such as economic hardship or who had made a significant contribution to the care of the parent during the parent’s lifetime. The Report also recommended that provision under the section 117 process remedy should be available where the parent dies intestate. The Report contains a draft Bill intended to give effect to these recommendations.
- *Issues Paper on Suspended Sentences* (LRC IP 12-2017), which discusses the principles and procedural rules that apply to the imposition of suspended sentences. While some elements of the process have been put on a statutory footing in section 99 of the *Criminal Justice Act 2006*, the guiding principles involved are found primarily in case law. The Paper seeks views on what reforms might be needed in this important area of sentencing law.
- *Issues Paper on Compulsory Acquisition of Land* (LRC IP 13-2017), which discusses the entire process for compulsorily acquiring land. The Paper notes that much of the grounding legislation in this area predates the foundation of the State, and that over 70 separate statutory schemes are in place, the most commonly used being based on using a Compulsory Purchase Order (CPO). The Paper seeks views on how the process could be reformed, in particular to take account of relevant constitutional rights and interests, and whether there is a case for consolidation of the existing law into a single Act.

#### **2. Access to legislation**

The Commission’s work on access to legislation during 2017 included the following:

- Updates to the Legislation Directory, the online index of legislative changes to Acts and Statutory Instruments, now updated virtually weekly.

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<sup>4</sup> See Chapter 2, footnote 6, below.

- Updates to over 330 Revised Acts, which are Acts as amended showing changes made since enactment, updated to within two months.
- Changing the method of updating of the Classified List of Legislation, which comprises over 2,000 Acts that are in force organised under 36 subject titles, and a draft Classified List of Statutory Instruments, organised in the same manner, to integrate it with the new Legislation Directory database. The Commission intends to publish a new version of the Classified List prepared in this way in 2018.

### **3. Commission's office relocation**

- In 2017, the Commission also moved offices from IPC House, Shelbourne Road (where the Commission had been located for nearly 20 years) to Styne House, Hatch Street. The move was supervised by the Head of Administration and her administrative team. The costs involved in the move (including fit out costs) did not require any additional financial allocation to the Commission.

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## FUNCTIONS OF THE COMMISSION

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The Commission is a statutory body established by the *Law Reform Commission Act 1975* which requires the Commission to keep the law under review and to conduct research with a view to reforming the law. Law reform is defined to include:

- the development of law
- its codification (including its simplification and modernisation)
- the revision and consolidation of statute law

Since it was established, the Commission has published over 200 documents (Issues Papers, Consultation Papers, Working Papers and Reports) containing proposals for law reform. A full list of Commission publications is available on the Commission's website at [www.lawreform.ie](http://www.lawreform.ie) where all publications are available to download free of charge.

### **Programmes of Law Reform and Requests from the Attorney General**

The Commission's work on law reform comes from 2 sources:

- Programmes of Law Reform prepared by the Commission and agreed by Government and laid before the Houses of the Oireachtas
- Requests from the Attorney General in relation to particular matters

Since it was established in 1975, the Commission has worked under 4 Programmes of Law Reform. The Commission's 4<sup>th</sup> Programme of Law Reform was approved by the Government on 8 October 2013. Developments during 2017 concerning the Commission's law reform work are discussed in detail in Chapter 2.

### **Access to Legislation**

Since 2006 the Commission's work has also involved making legislation more accessible to the public. Developments during 2017 in the work on Access to Legislation are discussed in Chapter 3.

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## STRATEGY STATEMENT 2015-2017

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The Commission's *Strategy Statement 2015-2017*, available at [www.lawreform.ie](http://www.lawreform.ie), provides the framework for the work of the Commission in the three year period covered. The Strategy Statement reflects the views of the Commission on what needs to be done to maximise its contribution to law reform and to ensure that the organisation operates to optimum efficiency and effectiveness and makes the best use of available resources. The Commission's Mission Statement is: "to keep the law under independent, objective

and expert review, to make consequent recommendations for law reform and to make current law accessible for all.” Like its predecessors, the Strategy Statement sets out the key priorities of the Commission for 2015-2017, including clear responsibilities and accountabilities for the achievement of these priorities.

### **Key Objectives in the Strategy Statement**

The *Strategy Statement 2015-2017* identifies 3 Key Objectives. These are:

#### *Key Objective 1: Law Reform*

*To review the law and to conduct research with a view to developing, simplifying, modernising and codifying the law of Ireland.*

#### *Key Objective 2: Access to Legislation*

*To make legislation in its current state easily accessible online to the public, as amended rather than as enacted, and provide related information.*

#### *Key Objective 3: Administration*

*To provide effective, modern and professional corporate administrative and business services to the Commission so as to support it in meeting its objectives.*

This Annual Report follows the sequence of these Key Objectives. During 2017, the Commission began preparing its *Strategy Statement 2018-2020* for approval in early 2018.

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## **METHODS OF WORK AND CONSULTATION PROCESS**

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The Commission’s work is based on careful and thorough research. The Commission fully appreciates the importance of ensuring that its proposals for reform are grounded in practice. In the course of preparing proposals, consultations are held with interested parties including legal practitioners, other relevant professionals, representative bodies and NGOs, politicians and members of the Government and Government Departments and Offices, and members of the public who wish to engage with the Commission. The opinions and experiences of these contacts are taken into account in the Commission’s publications.

### **Methodology**

To achieve the goals set out in its Programmes of Law Reform and requests from the Attorney General, each project is assigned to researchers who work under the general direction of the Director of Research. In the case of the Access to Legislation work, researchers work under the direction of the Access to Legislation Manager and Assistant Manager.

The Commission carries out and reviews its work according to its annual Business Plan.

### **The consultation process, including roundtables, workshops and conference**

Consultation is of central importance to the Commission’s work. This may take several forms, for example meetings with experts or practitioners working in a particular area, or representatives of interest groups. The Commission also prepares and publishes consultative documents (at various times since 1975 referred to as Working Papers, Consultation Papers and Issues Papers). These provide a structured process through which written submissions are sought from interested parties. The submissions are taken into account in the drafting of the final Report on the subject, and any issues or concerns they raise are dealt with in the Report. Before drafting the Report, a seminar is usually held to which the Commission invites interested parties, including those who have made submissions.



In 2017, the Commission held 2 round table discussions in March and May with interested parties on the Commission's project on contempt of court, which greatly assisted the Commission in developing its recommendations for reform in its Report on Contempt Court which it intends to publish in 2018.

During the year, the Commission began a series of consultative meetings throughout the country seeking views on the projects that might be included in the 5<sup>th</sup> Programme of Law Reform, which will be submitted to Government in 2018. The first meeting was in the University of Limerick on 11<sup>th</sup> October, the second on 1<sup>st</sup> November in Dublin Castle – the Commission's Annual Conference – and the third in NUI Galway on 22<sup>nd</sup> November. The fourth consultative meeting was in Dundalk IT on 10<sup>th</sup> January 2018, and the fifth and final meeting was in University College Cork on 31<sup>st</sup> January 2018. The Commission's Annual Conference included presentations by the Chief Justice, Mr Justice Frank Clarke, by Ms Dearbhail McDonald, Group Business Editor, Independent News and Media, and by Senator Michael McDowell SC, former Attorney General and former Minister for Justice and Equality.

The Commission includes a draft Bill in each Report where it makes recommendations requiring legislative change in accordance with its statutory remit under the 1975 Act to include draft legislation where it proposes reform of the law.

The Commission consults with interested parties in connection with the work on Access to Legislation, including the Office of the Attorney General, government departments, the legal profession and the general public. The Commission takes an active part in the work of the eLegislation Group under the auspices of the Department of the Taoiseach and in the ongoing development of the electronic Irish Statute Book (eISB).

To facilitate accessibility, all Commission publications including consultations are available online on the website of the Commission or the website of the eISB.

#### **Communication with government departments**

The Commission communicates with government departments about both current and future projects. The Commission meets each year with the Department of Justice and Equality to review and discuss matters of mutual interest, both in criminal law and civil law.

#### **Attorney General's Consultative Committee**

The Attorney General's Consultative Committee, which assists in the development of the Commission's Programmes of Law Reform, comprises representatives of certain government departments, the Council of the Bar of Ireland, the Law Society of Ireland and the Office of the Attorney General.

#### **Meetings with Oireachtas Committees**

The Commission holds periodic meetings with the Oireachtas Joint Committee on Justice and Equality to discuss the work of the Commission. The Commission meets with other Oireachtas Committees from time to time. On 18<sup>th</sup> October 2017, the Commission met the Oireachtas Joint Committee on Children and Youth Affairs, as part of the Committee's discussion of online communications, and provided an overview of the Commission's *Report on Harmful Communications and Digital Safety* (LRC 116-2016).

#### **Conferences, visits and media contacts**

Commissioners and research staff regularly attend and participate in public seminars and conferences.

Contacts with law reform bodies in other jurisdictions are also maintained through attendance at relevant seminars and through hosting visits from other law reform bodies. In June 2017, the Commission President and the Director of Research attended the annual meeting of the law commissions of the United Kingdom and Ireland, held in Edinburgh.

On 23 March 2017, the Commission hosted a visit of the State Council Legislative Affairs Office (SCLAO) of the People's Republic of China. On 9 November 2017, the Commission hosted a visit of the China Law Society (which had previously visited the Commission in 2011).

In general, Commissioners with coordinating roles in specific projects and the Director of Research act as media spokespersons for the Commission.

Appendix 2 contains a selection of Commission events, including media-related interviews, seminars and visits in 2017.

## CHAPTER 2

# LAW REFORM: IMPLEMENTATION OF 4<sup>th</sup> PROGRAMME OF LAW REFORM, AND LEGISLATION RELATED TO COMMISSION PROPOSALS

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## OVERVIEW

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### **(1) Law reform publications in 2017 and preparatory work on 5<sup>th</sup> Programme**

By 2017, the Commission had begun or completed work on each of the projects in the 4<sup>th</sup> Programme of Law Reform. Of the 11 projects in the 4<sup>th</sup> Programme, 2 had been overtaken by developments since the Programme was finalised in 2013.<sup>5</sup> During 2017, the Commission also developed draft Papers concerning 2 requests from the Attorney General.

The Commission also began preparatory work on developing our 5<sup>th</sup> Programme of Law Reform, which included holding a series of consultative meetings throughout the country seeking views on the projects that might be included in the Programme. The Commission intends to submit the draft Programme to Government in 2018.

In 2017 the Commission published the following Report and Issues Papers:

- *Report on Section 117 of the Succession Act 1965: Aspects of Provision for Children* (LRC 118-2017). Section 117 provides that an application may be made to court to alter the terms of a will where a parent has failed in his or her “moral duty” to make “proper provision” for a child in the will. The Report recommended that section 117 should continue to be based on the test of whether “proper provision” had been made, but that the reference to “moral duty” should be repealed. The Report also recommended that section 117 should be reformed to focus on ensuring that proper provision was made for children who established specific grounds, such as economic hardship or who had made a significant contribution to the care of the parent during the parent’s lifetime. The Report also recommended that provision under the section 117 process remedy should be available where the parent dies intestate.
- *Issues Paper on Suspended Sentences* (LRC IP 12-2017), which discusses the principles and procedural rules that apply to the imposition of suspended sentences. While some elements of the process have been put on a statutory footing in section 99 of the *Criminal Justice Act 2006*, the guiding principles involved are found primarily in case law. The Paper seeks views on what reforms might be needed in this important area of sentencing law.
- *Issues Paper on Compulsory Acquisition of Land* (LRC IP 13-2017), which discusses the entire process for compulsorily acquiring land. The Paper notes that much of the grounding legislation in this area predates the foundation of the State, and that over 70 separate statutory schemes are in place, the most commonly used being based on using a Compulsory Purchase Order (CPO). The Paper seeks views on how the process could be reformed, in particular to take account of relevant constitutional rights and interests, and whether there is a case for consolidation of the existing law into a single Act.

### **(2) Implementation of Commission proposals in 2017**

The following legislation, enacted or under consideration in 2017, involved the implementation of recommendations made by the Commission: the *Criminal Law (Sexual Offences) Act 2017*, the *Mediation Act 2017*, the *Civil Liability (Amendment) Act 2017* and the *Domestic Violence Bill 2017*. The Government has also published a

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<sup>5</sup> See footnote 6, below.

number of Schemes of Bills (or Heads of Bills) related to Commission recommendations. These include: the Scheme of a *Criminal Justice (Community Sanctions) Bill*, the Scheme of a *Landlord and Tenant Bill*, the Scheme of a *Criminal Procedure Bill*, and the Scheme of a *Courts and Civil Law (Miscellaneous Provisions) Bill*. From time to time, Private Members Bills are published with a view to implementing the draft Bills in Commission Reports.<sup>6</sup> The Commission's website [www.lawreform.ie](http://www.lawreform.ie) includes an Implementation Table containing a general overview of the implementation of Commission Reports, updated on a regular basis.

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## DETAILED REVIEW OF COMMISSION WORK AND IMPLEMENTATION IN 2017

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The material in this part of the chapter is discussed under the following 6 general headings:

1. Courts, Public Law and Regulatory Enforcement (pp.12-13).
2. Criminal Law and Procedure (pp.13-14).
3. Civil and Commercial Law (p.15).
4. Law of Evidence (p.15).
5. Land Law, Succession and Trusts (pp.15-18).
6. Family Law (p.19).

### 1. COURTS, PUBLIC LAW AND REGULATORY ENFORCEMENT

#### 1.(a) Regulatory Enforcement and Corporate Offences

In 2017, the Commission engaged in extensive consultation with interested parties and discussed a number of draft chapters for its Report on Regulatory Enforcement and Corporate Offences (4<sup>th</sup> Programme of Law Reform, Project 1), which will follow from its *Issues Paper on Regulatory Enforcement and Corporate Offences* (LRC IP 8-2016). The Commission intends to publish this Report in 2018.

#### 1.(b) Implementation of International Obligations in Domestic Law

During 2017, the Commission finalised a draft inventory of international obligations and discussed drafts of a Discussion Paper on the project concerning the implementation of international obligations in domestic law (4<sup>th</sup> Programme of Law Reform, Project 10). The Commission intends to publish the inventory and Discussion Paper on this project during 2018, which will complete the work on this project.

#### 1.(c) Consolidation and Codification of Law

In 2017, the Commission began the development of a Report to follow from its *Issues Paper on Accessibility, Consolidation and Online Publication of Legislation* (LRC IP 11-2016) (4<sup>th</sup> Programme of Law Reform, Project 11). The Commission intends, having consulted further on this wide-ranging project, to publish its Report on this in the first half of 2019.

#### 1.(d) Jury Service

The Government Legislation Programme Autumn-Winter Session 2017 stated that a *Juries Bill* is to be published to implement the Commission's Report *Report on Jury*

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<sup>6</sup> In recent years, a small number of Private Member's Bills (PMBs) have been enacted but it is over 25 years since an enacted PMB has derived from Commission Reports. The *Judicial Separation and Family Law Reform Act 1989* and the *Adoption Act 1991* were initiated as Private Member's Bills, and involved implementation of Commission Reports.

*Service* (LRC 107-2013) (3<sup>rd</sup> Programme of Law Reform, Project 1), which contained wide-ranging recommendations for reform of the law on jury service, currently set out in the *Juries Act 1976*. A recommendation in the Report on additional jurors in lengthy trials was implemented through an amendment to the *Juries Act 1976* by the *Courts and Civil Law (Miscellaneous Provisions) Act 2013*.

#### **1.(e) Alternative Dispute Resolution: Mediation**

The *Mediation Act 2017* implemented the main recommendations in the Commission's *Report on Alternative Dispute Resolution: Mediation and Conciliation* (LRC 98-2010) (3<sup>rd</sup> Programme of Law Reform, Project 5).

#### **1.(f) Consolidation and Reform of the Courts Acts**

In 2017, the Department of Justice established the Working Group on Review of the Administration of Civil Justice (chaired by the President of High Court, Mr Justice Peter Kelly). The terms of reference of the Working Group refer to the Commission's 2010 *Report on the Consolidation and Reform of the Courts Acts* (LRC 97-2010) (3<sup>rd</sup> Programme of Law Reform, Project 6).

## **2. CRIMINAL LAW AND PROCEDURE**

#### **2.(a) Harmful Communications and Digital Safety**

The Government Legislation Programme Autumn Session 2017 stated that a *Non-Fatal Offences against the Person Bill* was being drafted to address the criminal law proposals in the Commission's *Report on Harmful Communications and Digital Safety* (LRC 116-2016) (4<sup>th</sup> Programme of Law Reform, Project 6). The Government also announced that it would engage in public consultation (including a public forum on 8<sup>th</sup> March 2018) on the establishment of a Digital Safety Commissioner, which the Commission's Report also recommended.

#### **2.(b) Suspended Sentences**

In 2017, the Commission published its *Issues Paper on Suspended Sentences* (LRC IP 12-2017) (4<sup>th</sup> Programme of Law Reform, Project 5). The Paper notes that the suspended sentence enables a court to mark the gravity of an offence while at the same time allowing for the specific circumstances of the offender to be taken into account. A suspended sentence means that a court will specify a term of imprisonment it considers appropriate for the offence of which an offender has been convicted and will then suspend the operation of the sentence on certain conditions for a specified period. The most important of these conditions is that the offender should not commit any further offence during the operational period. Thus, a court might impose a 3 year sentence but order that it be suspended for 2 years on condition that the offender is of good behaviour during that 2 year period, and also that he or she must abide by any further conditions specified by the court. Typical conditions are that the person must agree to be under the supervision of the Probation Service and, in some cases, must agree to stay away from a certain person or area or be subject to a night time house curfew. Failure to comply with these conditions means that the offender is brought back to court where the sentence can be activated and the offender can be imprisoned.

The Paper addresses the question whether there are some offences where a suspended sentence is prohibited or otherwise not suitable. It notes that, for murder, legislation specifies a mandatory life sentence, and a suspended sentence is not permitted in any case. Similarly, legislation also prohibits a suspended sentence for certain drugs and firearms offences, where a presumptive minimum sentence applies (other than in exceptional cases). In addition, the Paper refers to a series of decisions of the appeal courts in the last 20 years that have determined that for certain serious offences

(manslaughter, rape, assault causing serious harm and serious tax and social welfare fraud) the suspended sentence is not suitable and that (other than in exceptional cases) a custodial sentence is required.

The Paper also analysed sentencing information published by the Courts Service for the last 10 years. This confirmed that, in general, the Circuit Court and the District Court impose custodial offences in the majority of cases involving serious offences. This means that suspended sentences are used less often in such cases and are more commonly used in less serious cases.

The Paper also sought views as to whether the general sentencing principles discussed in it are being applied appropriately in the case of suspended sentences, and whether this area would benefit from the development of further sentencing guidance. The information published by the Courts Service, and other sentencing data discussed in the Commission's Paper, suggests a percentage decrease in the use of suspended sentences in recent years, but it is not clear on the precise reasons for this. The Commission therefore sought the views of interested parties on this matter.

The Commission's Paper has also surveyed the use of suspended sentences concerning 2 corporate offences, namely convictions under competition law and under safety and health law. The Commission's research indicates that all sentences of imprisonment in those cases have been suspended and that no person has been imprisoned to date. The Commission therefore sought the views of interested parties on this.

On the question of the procedures for imposing the suspended sentence the Paper notes that a number of important changes had been enacted in the *Criminal Justice (Suspended Sentences) Act 2017*. This was done in response to the High Court decision in *Moore v Director of Public Prosecutions*<sup>7</sup> that the activation process for the suspended sentence in section 99 of the *Criminal Justice Act 2006* was unconstitutional. The Paper sought views as to whether further reforms are required in relation to the procedures concerning suspended sentences, including the activation process.

### **2.(c) Sexual offences: consent and honest belief**

In 2017, the Commission began work on a draft Paper concerning a request from the Attorney General, made in accordance with section 4(2)(c) of the *Law Reform Commission Act 1975*, to examine whether the current law on consent and honest belief in the law of sexual offences is in need of reform. The Attorney General request was made in the wake of the Oireachtas debates on the *Criminal Law (Sexual Offences) Act 2017* (see also below) and the decision of the Supreme Court in *The People (DPP) v O'R.*<sup>8</sup> The Commission intends to publish a Paper on this project in 2018.

### **2.(d) Sexual Offences: Capacity to Consent and Third Party Disclosure**

Part 3 of the *Criminal Law (Sexual Offences) Act 2017*, which concerns sexual acts with protected persons (persons who do not have capacity to consent to sexual acts), took account of the Commission's *Report on Sexual Offences and Capacity to Consent* (LRC 109-2013) (3<sup>rd</sup> Programme of Law Reform, Projects 12 and 14). Section 39 (in Part 6) of the 2017 Act, on disclosure of third party records in certain trials, implemented recommendations in the Commission's *Report on Disclosure and Discovery in Criminal Cases* (LRC 112-2014) (4<sup>th</sup> Programme of Law Reform, Project 2).

## **3. CIVIL AND COMMERCIAL LAW**

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<sup>7</sup> [2016] IEHC 244.

<sup>8</sup> [2016] IESC 64.

### **3.(a) Defamation and court reporting**

In 2017, the Commission developed a draft Paper concerning a request from the Attorney General, made in accordance with section 4(2)(c) of the *Law Reform Commission Act 1975*, to examine the extent and scope of the absolute privilege in section 17(2)(i) of the *Defamation Act 2009* concerning a fair and accurate report of court proceedings. The Attorney General's request raised the question as to whether, having regard to the importance of ensuring that court proceedings are accessible to the public through the media, it would be appropriate to provide that a court report that does not come within the scope of section 17(2)(i) might nonetheless be subject to a qualified privilege based on absence of malice; and whether any claim related to such a qualified privilege should require leave of the court before proceeding. The Commission will publish its Issues Paper on this project in 2018.

### **3.(b) Damages and Periodic Payment Orders**

The *Civil Liability (Amendment) Act 2017* inserted a new Part IVB (Periodic Payments Orders) into the *Civil Liability Act 1961*, in order to provide for the making of Periodic Payments Orders (PPOs) in civil claims, in particular where the ongoing nature of the injuries involved (such as in certain clinical negligence claims) requires indefinite future care and where a lump sum award may not provide a sufficient capital sum for such treatment. The 2017 Act implemented the key recommendations in the *Report of the Working Group on Payments for Catastrophic Injuries: Module 1* (2010). The Commission had previously recommended provision for PPOs in its *Report on Personal Injuries: Periodic Payments and Structured Settlements* (LRC 54-1996) (which arose from a 1987 request by the Attorney General to examine this matter).

## **4. LAW OF EVIDENCE**

The Commission's *Report on Consolidation and Reform of Aspects of the Law of Evidence* (LRC 117-2016) (3<sup>rd</sup> Programme of Law Reform, Projects 7, 8 and 11) was formally launched on 18<sup>th</sup> January 2017 by Mr Justice Seán Ryan, President of the Court of Appeal.

## **5. LAND LAW, SUCCESSION AND TRUSTS**

### **5.(a) Succession law: section 117 of the *Succession Act 1965***

In 2017, the Commission published its *Report on Section 117 of the Succession Act 1965: Aspects of Provision for Children* (LRC 118-2017) (4<sup>th</sup> Programme of Law Reform, Project 7, Module 2). Section 117 of the 1965 Act provides that a child, including an adult child, of a deceased parent who has made a will can apply to court and claim that the parent failed in his or her "moral duty to make proper provision for the child" in accordance with the parent's means during the parent's lifetime. If the court agrees that the parent failed to comply with the duty to make proper provision for the child, it can make an order that adjusts the amount left to the child in the will and order that a different amount that the court thinks is proper should be made for the child out of the parent's estate.

The Report makes 19 recommendations for reform of section 117, and the Report includes a *Draft Succession (Amendment) Bill* for this purpose. The Report concludes that the law should take account of changing family relationships and demographic changes since the Succession Act 1965 was enacted. Important social changes since the 1960s have included the recognition of equal rights for all children in succession law and the introduction of divorce, which has meant that applications under section 117 often now involve more complex family settings. The Report also takes account of demographic changes since the 1960s. These have affected what is called the "generational contract" that operated in the 20<sup>th</sup> century, under which the adult generation first cared for young people, and then the young people grew up they cared

for their older parents. Since the 1960s, a number of related changes have occurred. First, parents are having fewer children, and therefore there are fewer of them to care for the parents in later life. Secondly, the parents are living longer, so that they have a longer time period, potentially, to fund their own later life, notably their health and care requirements. This also means that they may be less likely to leave inheritances for their children in the way that children in the 20th Century may have expected. Leading gerontologists, such as Professor Sarah Harper, have commented that we may currently be moving into an “adapted generational contract,” which means that older people will have more responsibility for themselves than in the past.

*Section 117 should be based on “proper provision” but not “moral duty”* The Commission recommends that section 117 should be amended by the removal of references to “moral duty” to simply provide that a deceased parent has a duty to make “proper provision” for a child. The phrase “moral duty” may unduly emphasise an expectation or entitlement to inherit, rather than an appropriate focus on the needs of a child, including an adult child.

*Presumption that parents have provided for their adult children, subject to 3 exceptions* Reflecting the approach that emphasises the needs of the child, the Commission recommends that section 117 does not require any further reform so far as it applies to children under the age of 18. However, for a child who is over the age of 18 (or over 23, if in full time education), the Commission recommends that it is appropriate to presume that a parent has already properly provided for them. Again, applying the needs test the Commission also recommends that this presumption should be subject to 3 specified exceptions: (a) where the adult child has a particular financial need arising from their health or decision making capacity; (b) where the estate contains an item of particular sentimental value to the adult child; or (c) where the adult child had provided care and support for the deceased.

*Section 117 should be extended to intestacy* Under the current law where a parent dies without making a will (intestate), the estate is distributed in accordance with specific fixed shares in the Succession Act 1965. The courts may not vary these shares, even in cases of particular hardship, and under the current law an application under section 117 is not possible. In 1965 the Oireachtas decided not to extend section 117 to include intestacy because it might give rise to additional litigation. The Commission notes, however, that in other countries where such applications are available, there has been no increase in such claims. The Commission also considers that, in any event, it is preferable to allow for an application under section 117 in cases where injustice might otherwise arise.

*Ring-fencing the shares of surviving spouses* While the fixed shares of a surviving spouse who is the parent of an applicant under section 117 are currently protected, the fixed shares of a surviving spouse who is not the parent of the applicant are not. The Commission recommends that, in making an order under section 117, the court may not reduce any spouse’s share to less than the amount to which he or she would have been entitled had the deceased died and made a valid will (wholly testate).

*Current time limits should remain, but be clarified* Section 117 specifies that an application must be brought within 6 months of taking out full probate or administration of the estate: this is usually between 9 to 15 months after death. The Commission recommends that this should remain the case: this is because any lengthening of the time limit would cause further delay in administering estates with the potential to create uncertainty over inheritance. The Commission recommends that section 117 could be clarified to allow a claim to be brought before full probate of the estate (which would reflect current practice).



*No duty to notify potential claimants* The Report recommends there should be no change to the existing law, that executors or administrators of estates are not under a duty to notify potential claimants of the existence of section 117. This is because such a duty would conflict with their obligations to administer the estate efficiently. The Commission also recommends that personal representatives should not be under a more limited duty to notify potential claimants of the fact of death of the parent as this would give rise to similar difficulties.

This Report completed the Commission's work on this project, having published its *Report on Prevention of Benefit from Homicide* (LRC 114-2015): see below.

#### **5.(b) Succession law: section 120 of the Succession Act 1965**

The Scheme of a *Courts and Civil Law (Miscellaneous Provisions) Bill*, published by the Government in 2017, proposes to implement the key recommendations in the *Report on Prevention of Benefit from Homicide* (LRC 114-2015) (4<sup>th</sup> Programme of Law Reform, Project 7, Module 1).

#### **5.(c) Compulsory purchase law**

In 2017, the Commission published its *Issues Paper on Compulsory Acquisition of Land* (LRC IP 13-2017) (4<sup>th</sup> Programme of Law Reform, Project 8). Compulsory acquisition of land involves a public body (for example, a local authority or a statutory body such as the IDA) using a statutory compulsory purchase order (CPO) to acquire land from a landowner. This land is taken in order to develop it for a public purpose, such as housing, roads, energy or electricity infrastructure. If there are any objections to the CPO, these usually go to An Bord Pleanála, which decides whether there needs to be an oral hearing by an inspector. After this, An Bord Pleanála decides whether or not to confirm a CPO. The Commission's Paper notes that in a survey of CPOs in 2008, a total of 234 CPOs were identified, of which 72% were confirmed by the relevant body, 25% were in progress and 3% had been withdrawn or refused. In 2017, up to 6 December, 69 CPOs have been made. Of the 58 that have been decided, 54 have been approved by An Bord Pleanála and 4 were withdrawn by local authorities. Therefore in 2017, of the CPOs that have been made and not withdrawn by local authorities, 100% have been confirmed. If a CPO has been confirmed, then compensation to the landowner can either be agreed or is referred to an arbitrator, whose decision is usually final.

The Paper addresses 23 issues with the CPO process, including the proportionality of restrictions on property rights that it involves. The CPO process does not always involve a sale by mutual agreement, and while it involves depriving landowners of their property rights it can be justified under the Constitution because Article 43 of the Constitution allows property rights to be restricted where this is justified by the requirements of the common good. There are over 70 separate pieces of legislation that allow various public bodies to CPO land. Many of these laws have their roots in 19<sup>th</sup> century CPO laws that were enacted long before the Constitution of Ireland of 1937. The Commission's Paper examines whether these laws meet all relevant constitutional standards (and comparable requirements in the Council of Europe's Convention on Human Rights), in particular to ensure that they involve a proportionate balance between property rights and the requirements of the common good. Among the 23 issues examined in the Commission's Paper are the following.

*When the property is valued and the equivalence principle:* this issue discusses the date to be used to put a value on the property that is compulsorily acquired. Currently, the property might be valued some years before the date when the compensation payment is actually made. This could result in injustice either to the State (if property prices plummet in the meantime) or to the landowner (if property prices go up). One option would be to say that the main principles would be to put the landowner in the same position, so far as money can do, as if the CPO had not happened (the equivalence principle) of that valuation and payment should happen at the same time.

*The general principles and rules to be applied to assess compensation:* this issue analyses the principles and rules governing the arbitration assessment, many of which were enacted in 1919. There are 5 main headings under which compensation may be determined: market value, disturbance, damage, severance and injurious affection. Disturbance promotes the principle of equivalence, reimbursing the landowner for incidental financial losses incurred as a result of the CPO. A drop in land value due to the severance of land, such as farming land, is also considered. Injurious affection covers the drop in value of the land as a result of the development itself. Currently, neighbouring landowners cannot get compensation under this heading, and the Commission asks whether this should remain the law.

*The arbitration process:* currently, a single arbitrator usually determines CPO compensation. The Commission asks whether this should be reformed along the lines recently enacted in the *Minerals Development Act 2017*, which involves a 3 person panel, comprising 2 property arbitrators and a legal professional.

*Establishing the purpose of a CPO:* this issue considers the purpose for the CPO stated by the acquiring authority in making a CPO. The “particular purpose” required for a CPO has been interpreted as meaning a general statutory purpose, such as “housing” or “motorway.” This can result in a lack of specificity, which is relevant in terms of making a substantial objection to a CPO or deciding the level of compensation. The Commission’s Paper therefore asks whether a more specific purpose should be specified when a CPO is first applied for.

*Role of third party objectors:* this issue discusses the objection procedure where An Bord Pleanála decides whether or not to confirm a CPO. It asks whether objections that are based on hardship should be taken into consideration, especially in relation to more vulnerable members of society. It also asks whether the opportunity to object should be extended to third party objectors, including how costs incurred by a third party objector as a result of seeking independent expert opinions should be dealt with.

*Consolidation of CPO legislation:* this issue asks whether the current statutory powers to compulsorily acquire land, of which there are over 70 and some of which are grounded in legislation from the mid-19th century, should be consolidated into a single CPO Bill, together with any reforms that may emerge from the Commission’s examination of CPO law, and whether this would facilitate a more accessible and efficient CPO process.

#### **5.(d) Landlord and tenant**

The Government Legislation Programme Autumn-Winter Session 2017 stated that, following the publication in 2012 of the Scheme of a *Landlord and Tenant Bill* (which derived from the Commission’s *Report on the Law of Landlord and Tenant* (LRC 85-2007) (2<sup>nd</sup> Programme of Law Reform, Project 23), a *Landlord and Tenant Bill* is to be published.

#### **5.(e) Trust Law and the Settled Land Acts**

The Government Legislation Programme Autumn-Winter Session 2016 (Section C) stated that a *Trusts Bill* is to be published which would consolidate and reform the *Trustee Act 1893*, taking account of the Commission’s *Report on Trust Law: General Proposals* (LRC 92-2008) and the Commission’s work on its project on Trust Law and the Settled Land Acts (3<sup>rd</sup> Programme of Law Reform, Project 21), which arises from the repeal of the Settled Land Acts by the *Land and Conveyancing Law Reform Act 2009*.

## **6. FAMILY LAW**

### **Domestic Violence**

In 2017, the Government published the *Domestic Violence Bill 2017* which, at the time of writing, is before the Oireachtas. The 2017 Bill takes account of the Commission's recommendations in the *Report on Aspects of Domestic Violence* (LRC 111-2013) (3<sup>rd</sup> Programme of Law Reform, Project 24).

## CHAPTER 3

### ACCESS TO LEGISLATION

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#### INTRODUCTION

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Irish law is frequently amended so that the legislation as enacted may change significantly over time. The Commission's work on Access to Legislation is intended to make it easier for all users, professional and others, to find the law in its current state rather than as originally made. To achieve this objective, the Commission provides 3 main resources, the Legislation Directory, Revised Acts and the Classified List of Legislation.

The **Legislation Directory** is an online index of legislative changes to legislation, including pre-1922 Acts that remain in force. It enables users to identify the amendments which affect a piece of legislation, including where provisions have been repealed, and indicates if a provision requires a commencement order to come into effect. From 1989 onwards, it also lists commencement orders and other related Statutory Instruments made under powers in an Act. During 2017 it was kept up-to-date to within a month.

The Commission also produces and publishes **Revised Acts** which show each amended Act with all its amendments, fully annotated, in a single document. This enables the reader to see the Act as it currently is, as well as see information on previous versions, what provisions or amendments have been commenced and when, and those which have not yet been commenced.

The **Classified List of Legislation** allows users to locate the legislation they seek. The Acts of the Oireachtas are published in chronological order by year, but are not arranged by subject matter. Therefore even when a user finds a principal Act such as the *Family Law Act 1995*, the legislation as listed chronologically does not assist in finding other family or child law legislation. The Classified List of Legislation lists over 2,000 Acts in force under 36 subject titles. Thus for example a user can find all family legislation under Title 17 and all legislation on Financial Services and Credit Institutions under Title 18.

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#### LEGISLATION DIRECTORY

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The Commission maintains the Legislation Directory, an index of legislative changes, which is published on the electronic Irish Statute Book website (eISB). It analyses all new legislation, notes its effects on existing legislation, and records the effects in tables belonging to each Act. Thus for example, to see all changes to the *Succession Act 1965* made since it was enacted, a user can find the 1965 Act listed on the eISB, and look up the linked table of changes.

The Legislation Directory includes tables for pre-1922 Acts which remain in force. It also includes tables for statutory instruments and legislative effects made by statutory instruments from the current date extending back (at the time of writing) to 1 January 1990. In 2016, on foot of a Business Case, the Commission received specific additional funding approval from the Department of Public Expenditure and Reform to extend the Directory for statutory instruments back to 1972 when Ireland joined the European Union (then the European Communities). Having carried out in early 2017 a publicly advertised recruitment campaign for this project, work began on this in Quarter 2 of 2017.

The Commission maintains the Legislation Directory in two formats, an older format that the Commission inherited in 2006, which lists amendments to Acts only, and a newer

format introduced by the Commission which includes commencement information and related secondary legislation as well as the list of amendments. In 2017, the newer format was extended back from 1996 to 1990.

The Legislation Directory was maintained up to date to within a month in 2017.

In 2016 the Commission completed its conversion of the Legislation Directory from a collection of files to a database. This work laid the foundation for greater efficiencies in the work of the Access to Legislation team in 2017.

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## REVISED ACTS

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### **Revised Acts**

The Commission prepares and updates administrative consolidations of a growing number of Acts, now over 330, known as Revised Acts. Around half of these Acts are all Acts from 2005 onwards that have been textually amended, other than Finance and Social Welfare Acts. The others are selected pre-2005 Acts and include groups such as employment law, child law, family law and road traffic Acts, as well as other much-used Acts such as the *Data Protection Acts 1988 and 2003*, the *Planning and Development Act 2000* and the *Freedom of Information Act 2014*. The preparation of the Revised Acts is assisted by the Commission's work on the Legislation Directory.

The Revised Acts are updated to within two months of being amended and are published on the Commission website. They are individually linked from the relevant original Act on the eISB, with a choice of display by section and by entire Act in HTML format, with annotations, and by entire Act in PDF, with and without annotations. The annotations include the sources of any changes and commencement information. In 2017 over 250 Revised Acts were updated to within two months, some multiple times.

They may be viewed at

<http://revisedacts.lawreform.ie/revacts/alpha>

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## CLASSIFIED LIST OF LEGISLATION

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### **Classified List of Acts**

The Commission maintains a list of Acts in force classified under 36 subject headings or titles. Irish legislation is currently available to the public in the order in which it is made and is listed on the eISB chronologically by number. This makes it difficult for lawyers and public alike to know the various Acts which deal with a subject such as environmental law, local government or marriage. The Classified List groups the Acts together by subject matter and is thus a useful access point. It is available on the Commission website and linked from the home page of the eISB.

### **Draft Classified List of Statutory Instruments**

In May 2016 the Commission published a draft Classified List of Statutory Instruments to complement the List of Acts. It contained around 15,000 statutory instruments listed under their enabling Acts, of over 35,000 instruments made since the foundation of the State. The Commission was assisted by the feedback received from Government Departments in the previous 3 years. Many instruments have been identified as spent, obsolete, superseded or inappropriate. It is intended that this list should serve as a working list, being refined as more information comes to light, and serve as a resource for drafters and legislators to assist in the revocation of redundant legislation, bringing greater clarity to the statute book. With the ongoing development of the Legislation

Directory for Statutory Instruments, there is now a publicly accessible repository for noting revocation and other changes to statutory instruments. The Classified List of Acts and Statutory Instruments was updated with further feedback and published as a September 2016 edition.

Work continued on integrating the Classified Lists with the new Legislation Directory database, with a view to basing future updates on the database and reducing duplication of work. The Commission looks forward to publishing an update prepared in this way in 2018.

## **CHAPTER 4 ADMINISTRATION**

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### **INTRODUCTION**

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The Commission's administration aims to provide effective, modern and professional corporate administrative and business services to the Commission so as to support it in meeting its objectives. The outcome is a working environment where administrative units support the legal work of the Commission by providing excellent corporate business support services such as human resource management, financial management, legal and corporate support, information technology, and library and information services.

The organisational structure of the Commission (as of December 2017) is set out in Appendix 1.

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### **THE COMMISSION**

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The Commission consists of the President and 4 other Commissioners. Commissioners are appointed by the Government for a term of up to 5 years, and their appointment may be renewed. The President of the Commission, Mr Justice John Quirke, is a former judge of the High Court, who was re-appointed for a 5 year term in 2015. Of the other 4 Commissioners, it has been the practice for 1 Commissioner to be appointed on a full-time basis (and, in effect, also act as chief executive officer) and for the other 3 Commissioners to be appointed on a part-time basis. The full-time Commissioner is Raymond Byrne BL who, prior to his appointment, had been Director of Research in the Commission. He was appointed for a 5 year term in April 2016, following a public appointments process under the auspices of the Top Level Appointments Commission (TLAC) and the Public Appointments Service (PAS). The 3 Commissioners (part-time), who were appointed for a 5 year term in 2015, are: Professor Donncha O'Connell, School of Law NUI Galway, Mr Tom O'Malley, Barrister-at-law, and School of Law NUI Galway; and Ms Justice Carmel Stewart, judge of the High Court.

The Commission makes recommendations to Government on the content of the programme of law reform, determines the contents of the research output of the Commission (contained in Issues Papers and Reports), and makes key administrative and financial decisions. The Commission meets formally as a body at least 10 times each year.

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### **MANAGEMENT COMMITTEE**

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The Commission's Management Committee consists of the full-time Commissioner, the Director of Research, the Access to Legislation Manager and the Head of Administration. The Management Committee meets on a regular basis to review all major issues relevant to the efficient and effective operation of the Commission. One of the principal responsibilities of the Committee is to monitor progress on achieving the targets set out in the Commission's Annual Business Plan which is updated on a quarterly basis.

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## ADMINISTRATIVE STAFF

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The Commission's administrative and library staff consisted of a Head of Administration and a team of four (4) staff as of December 2017.

During 2017, the Administration had overall responsibility for:

- Managing, processing and reporting on all financial transactions in the Commission
- Managing the Commission's accommodation and IT infrastructure
- Managing the Commission's human resource function
- Providing administrative support for the research function
- Managing the office move to Styne House
- Carrying out a variety of administrative functions in relation to launches of publications and the online publication of Issues Papers and Reports (and a limited print run of Reports).

The Administration also arranged for the distribution of the Commission's publications and planning and organising the various tasks associated with the launch of the Commission's publications as well as event management and corporate services associated with launches, seminars and the annual conference.

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## RESEARCH AND LIBRARY STAFF

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The primary role of the research staff is to develop draft texts for consideration by the Commission. This includes preparing an initial Scoping Paper for a project which sets out the parameters of the areas under discussion. In the subsequent stages of a project this involves the development of a draft Issues Paper and draft Report.

### **Research Team**

The law reform research team is headed by the Director of Research. In February 2017, following a publicly advertised competition for the post, Professor Ciarán Burke, Professor of International Law, University of Jena, took up the post of Director of Research (replacing Raymond Byrne, who as noted above, had been appointed full-time Commissioner in April 2016).

The Commission's Access to Legislation work (the Legislation Directory, Revised Acts and the Classified List of Legislation) is overseen by the Access to Legislation Manager, Alma Clissmann, Solicitor, and Deputy Manager, Kate Doran. During 2017, the Commission carried out a publicly advertised recruitment campaign for legal researchers (who are engaged on fixed-term contracts) and, following competitive interviews, developed a panel of researchers from which it can ensure that its sanctioned 8 full-time Legal Researcher positions are filled.

The additional team recruited for two years in 2017 to extend the Legislation Directory for Statutory Instruments back to 1972 consists of two legal researchers and a part time project and QA manager, Fiona Carroll, Solicitor.

The Director of Research leads and manages the law reform research team, and generally advises and assists the researchers with a view to assuring an appropriate output and quality of work. This includes carrying out general background research, preparing Scoping Papers, preparing draft documents and draft Issues Papers and Reports for consideration by the Commission. The Director of Research, the Access to Legislation Manager and Deputy Manager, and the legal research team meet on a



weekly basis as a group to exchange views on the areas on which they are conducting research. Researchers are encouraged to publish in relevant law journals during their time with the Commission. This includes articles dealing with areas on which the researcher is actively involved.

### **Library and Information Services**

The primary role of the Commission's library is to anticipate and respond to the needs of the Commissioners and the Commission's research team for library and information services.

During 2017 the Library and Information Manager worked in consultation with the research teams to provide timely access to new electronic and hard-copy resources. An internal bulletin of current legal developments, focusing on new library acquisitions, was circulated to all staff on a weekly basis.

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## **FINANCE**

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### **Income and expenditure**

The Commission is funded by a grant from the Minister for Public Expenditure and Reform via the Office of the Attorney General. Total income received in 2017 from all sources (including grant-in-aid, net deferred funding from pensions, transfers to capital account, sale of publications and income received from the Department of Social Protection) is set out in the Commission's Financial Statements for 2017 in Appendix 3, below. The expenditure incurred covered salaries and superannuation of Commissioners and staff, rent and premises overheads, maintenance of the Commission's library, maintenance of the Commission's IT network and printing and distribution costs.

### **Office premises move in 2017**

In October 2017, the Commission moved offices from IPC House, Shelbourne Road (where the Commission had been located for nearly 20 years) to Styne House, Hatch Street. The move was necessitated by the planned demolition of IPC House with a view to its redevelopment in 2018. The Commission with assistance from the Office of Public Works engaged in extensive preparatory work from 2016 onwards, including identifying suitable alternative office premises, with the benefit of external professional advice obtained after a competitive tender exercise. On foot of this, the Commission prepared a Business Case which was communicated to the Office of the Attorney General in January 2017. The Office of the Attorney General approved the entry into negotiations for an assignment of a lease for part of the 5<sup>th</sup> Floor, Styne House, Hatch Street. This assignment was completed in August 2017 and, after fit out works, the Commission moved offices in October 2017. The move was supervised by the Head of Administration and her administrative team. This was a significant logistical exercise in which all staff, administrative and research, assisted. The costs involved in the move (including fit out costs) did not require any additional financial allocation to the Commission and was met within the Commission's grant-in-aid for 2017.

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## **GOVERNANCE ARRANGEMENTS**

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Overall responsibility and accountability for Commission activities rests with the Commission. The Commission is assisted in that role by the Management Committee, the Administration and the Research team. The Accounting Officer for the Commission is the Director General of the Office of the Attorney General.

Under current accounting procedures, funding is drawn down from the Office of the Attorney General on a monthly basis by way of a grant. There is a service level agreement between the Commission and the Office of the Attorney General.

### **External Audit**

Appropriation accounts for 2017 were submitted to the Comptroller and Auditor General for audit and are set out in Appendix 3 below. Once the accounts are approved, they are sent to the Minister for Public Expenditure and Reform and laid before the Houses of the Oireachtas in accordance of the *Law Reform Commission Act 1975*.

### **Audit Committee**

The Commission is audited by the Audit Committee of the Office of the Attorney General each year.

### **Prompt payments**

The Commission did not incur any late interest penalties during 2016 under the *Prompt Payment of Accounts Act 1997*, as amended by the *European Communities (Late Payment in Commercial Transactions) Regulations 2002*.

### **Ethics in Public Offices Acts 1995 and 2001**

The Law Reform Commission is a public body for the purposes of the *Ethics in Public Offices Acts 1995 and 2001*.

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## CODE OF PRACTICE FOR THE GOVERNANCE OF STATE BODIES

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During the period of this Annual Report, the Commission updated procedures and policies to bring them into line with the revised 2016 Code of Practice for the Governance of State Bodies.

The Code of Practice provides a framework for the application of best practice in corporate governance by commercial and non-commercial state bodies. The Code outlines compliance requirements for the non-commercial bodies such as the Law Reform Commission in the following areas, which are discussed below:

- Reports, Remuneration and Accounts
- System of Internal Financial Control
- Conduct of Directors and Employees
- Procurement
- Travel and Subsistence
- Risk Management
- Output Statement

### **Reports, Remuneration and Accounts**

In addition to the information on income and finance in Appendix 3, the figures below set out the salaries, expenses, and costs incurred of attending conferences, for the President and 4 other Commissioners:

<i>Commissioner Name</i>	<i>No. of meetings attended</i>	<i>Salary/ fees €</i>	<i>Travel expenses to Commission meetings €</i>	<i>Attendance at conferences/ lectures €</i>
<i>President</i> Mr Justice John Quirke	10	48,750	340	0
<i>Commissioner (full-time)</i> Mr Raymond Byrne	10	140,314	231	0
<i>Commissioners (part-time)</i>				
Prof Donncha O'Connell	9	0	9,920 <sup>9</sup>	0
Mr Tom O'Malley	9	0	56	0
Ms Justice Carmel Stewart	9	0	0	0

\*

The President was re-appointed in 2015 on a part-time basis and his salary was agreed in accordance with relevant Government guidelines.

The full-time Commissioner's salary is at Assistant Secretary General level.

The 3 part-time Commissioners receive no salary or fees arising from Government policy of "one State salary." Travel expenses to Commission meetings for the part-time Commissioners are related to travel from outside Dublin.

#### **Travel and Subsistence**

Flights and accommodation were organised and paid for in advance by the Legal and Corporate Services Unit in compliance with Government travel policy, and any other related expenses were vouched. Commission members and staff attended the following conferences abroad in 2017:

- Annual Conference on BIALL, Manchester,
- Annual Conference of European Forum of Official Gazettes, Malta,
- Meeting of Council of Bars and Law Societies of Europe (CCBE) on Access to Justice, Edinburgh,
- Common Law Society Summer School (Charles University of Prague), Patejdlova Bouda, Giant Mountains, Czech Republic,
- Annual meeting of Law Reform Commissions of England/Wales, Ireland, Jersey and Scotland, Edinburgh
- 5<sup>th</sup> Consultative Programme on Law Reform, University of Limerick,
- 5<sup>th</sup> Consultative Programme on Law Reform, University of Galway.

#### **System of Internal Financial Control**

The Law Reform Commission has an appropriate system of internal financial control in place which is reviewed each year by the Comptroller and Auditor General and by the Audit Committee of the Office of the Attorney General.

#### **Conduct of Commissioners and Employees**

The Law Reform Commission has a Code of Business Conduct for Commissioners which has been formally adopted and approved. The Administration staff of the Commission are civil servants and are required to comply with the requirements of the Civil Service Code of Standards and Behaviour and the *Official Secrets Act 1963*.

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<sup>9</sup> This refers to Commissioner O'Connell's travel expenses to Commission meetings from mid-2014 to 2017 (which concerned 32 Commission meetings), and which Commissioner O'Connell submitted and completed in 2017.

### **Procurement**

Procurement in the Law Reform Commission is conducted by the Administration staff who ensure that procurement is in the line with EU law and Government circulars. They are in regular contact with the Office of Government Procurement to avail of centralised managed services where available.

### **Commission's Risk Register**

The Commission's Risk Register was updated in 2017 and is kept under regular review by the Commission.

### **Strategy Statement and Business Plan**

The Key Objectives in the Commission's *Strategy Statement 2015-2017* are matched at an organisational level by targets set out in the Commission's Business Plan. The Business Plan contains quarterly targets under each objective. Progress made in achieving these targets is monitored on a regular basis by the Management Committee.

### **PMDS**

Performance of individual staff members (and of legal researchers, who are employed on fixed-term contracts) is managed through PMDS.

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## ENERGY EFFICIENCY

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In accordance with the *European Communities (Energy End-use Efficiency and Energy Services) Regulations 2009* (SI No.542 of 2009), and Directive 2006/32/EC, the Commission ensured during 2017 that it took appropriate steps concerning energy conservation and reduction measures. After the Commission moved offices from IPC House, Shelbourne Rd, to Styne House, Hatch Street, in October 2017, revised arrangements were put in place to conserve energy in the new offices.

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## FREEDOM OF INFORMATION ACT 2014

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The Commission continues to meet its obligations under the *Freedom of Information Act 2014* in accordance with its Freedom of Information (FOI) Scheme, which is published on its website, [www.lawreform.ie](http://www.lawreform.ie). FOI requests are logged on the Commission's FOI Log, which forms part of its FOI Scheme. In 2017, the Commission received no FOI request.

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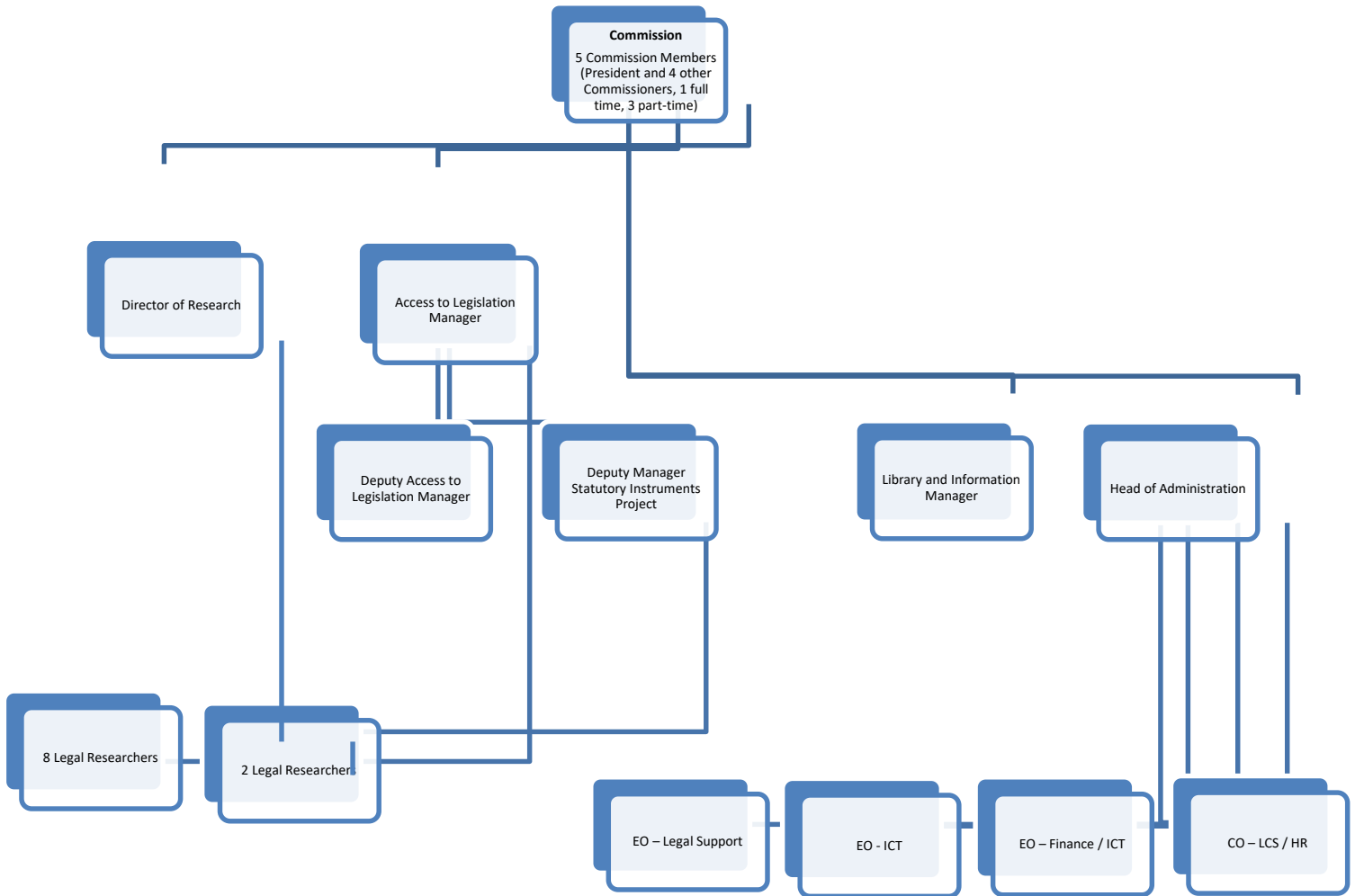
## PROTECTED DISCLOSURES ACT 2014

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The Commission, as a public body, is required under section 22 of the *Protected Disclosures Act 2014* to publish an annual report in relation to the number of protected disclosures made to it in the preceding year, and the action taken in response to any such protected disclosures.

No protected disclosures were made to the Commission in the period 1 January 2017 to 31 December 2017.

**APPENDIX 1  
Law Reform Commission Organisation Chart in 2017**



## APPENDIX 2

### Selection of Law Reform Commission Events in 2017

#### January

- Launch of *Report on Consolidation and Reform of Aspects of the Law of Evidence* (LRC 117-2016) by Mr Justice Seán Ryan, President of the Court of Appeal, 18 January
- Attended meeting of eLegislation Group, Department of the Taoiseach, and regular meetings throughout the year

#### March

- Visit to Commission of State Council Legislative Affairs Office of the People's Republic of China, 23 March

#### May

- Launch of *Report on Section 117 of the Succession Act 1965: Aspects of Provision for Children* (LRC 118-2017) by Ms Justice Marie Baker, judge of the High Court, 1 May
- Commissioner Byrne, interviews concerning *Report on Section 117 of the Succession Act 1965: Aspects of Provision for Children* (LRC 118-2017)

#### June

- Attended European Forum of Official Gazettes annual conference, Malta, 1-3 June
- Attended annual meeting of law commissions of England and Wales, Scotland, Jersey and Ireland, Edinburgh, 29-30 June

#### August

- Publication of *Issues Paper on Suspended Sentences* (LRC IP 12-2017), 8 August
- Commissioner O'Malley, interviews concerning *Issues Paper on Suspended Sentences* (LRC IP 12-2017)
- Visit to Legislation Services, National Archives UK, 23 August

#### October

- Consultative meeting on 5<sup>th</sup> Programme of Law Reform, University of Limerick, 11 October
- Commission met Oireachtas Joint Committee on Children and Youth Affairs, as part of the Committee's discussion of online communications, to provide overview of *Report on Harmful Communications and Digital Safety* (LRC 116-2016), 18 October

#### November

- Commission Annual Conference, Dublin Castle, including consultative meeting on 5<sup>th</sup> Programme of Law Reform, 1 November
- Visit to Commission of China Law Society, 9 November
- Consultative meeting on 5<sup>th</sup> Programme of Law Reform, NUI Galway, 22 November

#### December

- Publication of *Issues Paper on Compulsory Acquisition of Land* (LRC IP 13-2017), 14 December.

**APPENDIX 3**  
**Reports and Financial Statements of Law Reform Commission 2017**

**Law Reform Commission**

**Reports & Financial Statements**

**for the financial period ended 31 December 2017**



## **Law Reform Commission**

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## **Law Reform Commission**

### **Information**

<b>President</b>	The Hon Mr Justice John Quirke
<b>Commissioners</b>	Ray Byrne - Full time Commissioner Tom O'Malley - Part time Commissioner Donncha O'Connell - Part time Commissioner Carmel Stewart - Part time Commissioner
<b>Registered office</b>	The Law Reform Commission 5th Floor Styne House Upper Hatch Street Dublin Dublin 2
<b>Auditor</b>	Comptroller & Auditor General 3a Mayor Street Upper Dublin Dublin 1
<b>Bankers</b>	Allied Irish Bank 1-4 Lower Baggot Street Dublin Dublin 2



## Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

#### Law Reform Commission

##### Opinion on financial statements

I have audited the financial statements of the Law Reform Commission for the year ending 31 December 2017 as required under the provisions of section 9 of the Law Reform Commission Act 1975]. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Law Reform Commission at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

##### Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Law Reform Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### Report on Information other than the financial statements, and on other matters

The Law Reform Commission has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Commission members' report and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

*Patricia Sheehan*

**Patricia Sheehan**  
For and on behalf of the  
Comptroller and Auditor General

19 December 2018

## Appendix to the report

### Responsibilities of Board members

The governance statement and Commission members' report sets out the Board members' responsibilities. The Board members are responsible for

- the preparation of financial statements in the form prescribed under section
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 9 of the Law Reform Commission Act 1975 to audit the financial statements of the Law Reform Commission and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast

significant doubt on the Law Reform Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Law Reform Commission to cease to continue as a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

## **Governance Statement and Commission Member's Report**

### **Governance**

The Law Reform Commission was established under the Law Reform Commission Act 1975. The functions of the Commission are set out in Section 4 of the 1975 Act. The Commission is accountable to the Office of the Attorney General, the Department of An Taoiseach and the Minister for Public Expenditure and Reform. The Commission is responsible for ensuring good governance and performs these tasks by setting strategic objectives and targets in its Strategy Statement and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Law Reform Commission are the responsibility of the Full Time Commissioner and Senior Management team. The Full Time Commissioner and the Senior Management team must follow the broad strategic direction set by the Commission, and must ensure that all Commission members have a clear understanding of the key activities and decisions related to the Commission, and of any significant risks likely to arise. The Full Time Commissioner acts as a direct liaison between the Commission and Senior Management.

### **Commission Responsibilities**

The work and responsibilities of the Commission are set out in the Law Reform Commission Act 1975, which describes the matters specifically reserved for Commission decisions. Standing items considered by the Commission include:

- . Financial reports and management accounts;
- . HR and other administration matters;
- . Progress report from the Director of Research on the research projects in the Commission's Programmes of Law Reform (these Programmes, which must be approved by Government under the 1975 Act, contain a list of law reform projects on which the Commission carries out research, followed by publication of consultative Issues Papers and later, Reports with recommendations for law reform) and on specific requests made by the Attorney General;
- . Review and discussion of draft papers concerning the Commission's research projects.

Section 9 of the Law Reform Commission Act 1975 requires the Commission members to keep, in such form as may be approved by the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Commission is required to:

- . Select suitable accounting policies and apply them consistently;
- . Make judgements and estimates that are reasonable and prudent;
- . Prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and;
- . State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Commission is responsible for approving its annual work programme by reference to its budget. The Commissioners carried out an evaluation of the annual work performance at its monthly meeting in July 2017, in the context of reviewing its draft Annual Report, which contains a summary of the Commission's annual work outputs.

The Commission is responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Commission considers that its financial statements give a true and fair view of the financial performance and the financial position of the Law Reform Commission at 31 December 2017.

**Commission Structure**

The Commission comprises its 5 members, that is, the Commission President, the Full Time Commissioner and 3 Part Time Commissioners, all of whom are appointed by the Government in accordance with the Law Reform Commission Act 1975. The Full Time Commissioner was appointed in 2016 after PAS/TLAC Competition. The members of the Commission may be appointed for a period of up to 5 years. The Commission meets at least 10 times a year. The table below details the appointment period of Commission members in 2017:

Commission member	Role	Date Appointed
Mr Justice John Quirke	President	24th July 2015 (re-appointed)
Mr Raymond Byrne	Full Time Commissioner	16th April 2016
Mr Tom O'Malley	Part Time Commissioner	1st September 2015 (re-appointed)
Prof Donncha O'Connell	Part Time Commissioner	1st September 2015 (re-appointed)
Ms Justice Carmel Stewart	Part Time Commissioner	1st September 2015

**Committees of the Commission**

The Attorney General's Internal Audit and Risk Committee carries out, in close liaison with the Commission, the internal audit and risk function for the Commission. From time to time, the Commission establishes ad hoc committees and/or working groups to assist its research; in 2017, the Commission did not establish any such committee.

## **Schedule of Attendance, Fees and Expenses**

A schedule of attendance at Commission meetings for 2017 is set out below including the fees and expenses received by each Commission member.

<b>Commissioner Name</b>	<b>No. of Meetings Attended</b>	<b>Salary/Fees</b>	<b>Travel expenses to Commission meetings</b>	<b>Attendance at conferences/lectures</b>
		<b>€</b>	<b>€</b>	
<b>President</b>				
Mr Justice John Quirke	10	48,750	340	0
<b>Commissioner (full-time)</b>				
Mr Ray Byrne	10	140,314	231	0
<b>Commissioners (part-time)</b>				
Mr Tom O'Malley	9	0	56	0
Prof Donncha O'Connell	9	0	9,920 (note 1)	0
Ms Carmel Stewart	9	0	0	0

The President was re-appointed in 2015, on a part-time basis and his salary was agreed in accordance with relevant Government guidelines.

The full time Commissioner's salary is at Assistant Secretary General Level.

The part time Commissioners do not receive salaries or fees under the One Person One Salary (OPOS) policy. Travel Expenses to Commission meetings for the part-time Commissioners are related to travel from outside Dublin.

### **Disclosures Required by Code of Practice for the Governance of State Bodies (2016)**

(note 1) This refers to Commissioner O'Connell's travel expenses to Commission meetings from mid-2014 to 2017 (which concerned 32 meetings), and which Commissioner O'Connell submitted and completed in 2017.

The Commission members are responsible for ensuring that the Law Reform Commission has complied with the requirements of the Code of Practice for the Governance of State bodies as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code.

### 1) Consultancy Costs

Consultancy costs includes the cost of external advice to management and excluded outsourced "business-as-usual" functions

	2017	2016
	€	€
Styne House Residential & Commercial Consultancy/Engineers/Property Management (Office Relocation)	28,548	
Styne House Financial Consultancy (Office Relocation)	5,996	
4th Programme of Law Reform, Project 10-Draft Inventory of International Agreements Entered into by the State	10,000	
4th Programme of Law Reform, Project 6 - Harmful Communications and Digital Safety		5,000
Total	44,545	5,000

### 2) Legal Costs and Settlements

There was no legal costs or settlements in 2017.

### 3) Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

		2017	2016
		€	€
Domestic	Commission	10,408	321
	Employees	2,023	366
International	Commission	139	1,375
	Employees	2,813	2,959
	Other	330	495
Total		15,713	5,516

Flights and accommodation were organised and paid for in advance by the Legal and Corporate Services Unit in compliance with Government travel policy, and any other related expenses were vouched. Commission members and staff attended the following conferences abroad in 2017:

- . Annual Conference on BIALL, Manchester
- . Annual Conference of European Forum of Official Gazettes, Malta,
- . Meeting of Council of Bars and Law Societies of Europe (CCBE) on Access to Justice, Edinburgh,
- . Common Law Society Summer School (Charles University of Prague), Patejdlova Bouda, Giant Mountains, Czech Republic
- . Annual meeting of Law Reform Commissions of England/Wales, Ireland, Jersey and Scotland, Edinburgh
- . Consultative meeting 5th Programme on Law Reform, University of Limerick
- . Consultative meeting 5th Programme on Law Reform, NUI Galway.



#### **4) Hospitality Expenditure**

The Income and Expenditure Account includes the following hospitality expenditure

	<b>2017</b>	<b>2016</b>
Staff Hospitality	2,160	1,986
Client Hospitality	3,607	1,496
Total	5,767	3,482

Staff Hospitality includes refreshments for Commission meetings, interview boards, ad hoc meetings and staff canteen expenses.

Client Hospitality involves expenditure solely in respect of public consultative meetings, consultative round tables and Report Launches.

#### **Statement of Compliance**

The Commission has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The Law Reform Commission was in full compliance with the Code of Practice for State Bodies in 2017.

## **Statement on Internal Control**

### **Scope of Responsibility**

On behalf of the Law Reform Commission, I acknowledge the Commission's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirement of the Code of Practice for the Governance of State Bodies (2016).

### **Purpose of the System of Internal Control**

The system of internal control is designed to manage risks to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Law Reform Commission for the year ended 31 December 2017 and up to date of approval of the financial statements.

### **Capacity to Handle Risk**

The Attorney General's Audit and Risk Committee also has responsibility for the Law Reform Commission. This committee comprises a Chairperson, two external members, two staff from the AGO and Chief State Solicitor's Office with financial and audit expertise. They met 4 times in 2017. The Law Reform Commission was not listed on any agendas that year but the Full-Time Commissioner and Head of Administration attended the Committee meeting in March to discuss the review of the Law Reform Commission audit which Capita undertook.

The Law Reform Commission is a small public sector body with 20 staff and does not have an Internal Audit Function. Instead, the internal audit functions fall under the remit of the Audit Committee within the office of the AGO (the Commission's parent Office) which carries out an internal audit annually.

The Law Reform Commission has developed a risk management policy, which sets out its risk tolerance, the risk management processes in operation and details the roles and responsibilities in relation to risk. This policy has been issued to all staff who are expected to work within the Law Reform Commission's risk management policies, to alert management on emerging risks and control weaknesses and who assume responsibilities for risks and controls within their own area of work.

### **Risk and Control Framework**

The Law Reform Commission has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place, which identifies the key risks facing the Law Reform Commission, and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Committee on an annual basis. The outcome of those assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operations of controls assigned to specific senior staff. I can confirm a control environment containing the following elements are in place:

- . Procedures for all key business processes have been documented
- . Financial responsibilities have been assigned at management level with corresponding accountability
- . There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- . There are systems aimed at ensuring the security of the information and communication technology systems.
- . There are systems in place to safeguard the assets.

### **Ongoing Monitoring and Review**

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to senior managers and the Commission who will take responsibility for corrective action where relevant. I confirm that the following ongoing monitoring systems are in place:

. Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies;

. Reporting arrangements have been established at all levels where responsibilities for financial management has been assigned; and

There are regular reviews by senior management of periodic annual performance and financial reports which indicate performance against budgets/forecasts.

### **Procurement**

I confirm that the Law Reform Commission has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2017 the Commission complied with those procedures.

### **Review of Effectiveness**

I confirm that the Law Reform Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Law Reform Commission's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Law Reform Commission responsible for the development and maintenance of the internal control framework.

### **Internal Control Issues**

There were no weaknesses identified in internal controls in relation to 2017 that require disclosure in the financial statements.



**Raymond Byrne**  
**Full-Time Commissioner**

Date 12<sup>th</sup> December 2018

## Law Reform Commission

### Statement of Income and Expenditure and Retained Revenue Reserves Year Ended 31 December 2017

	Note	2017 €	2016 €
Oireachtas Grant	2	2,190,289	1,878,184
Sale of Publications		475	388
Other		362	-
Transfer from/(to) Capital Account		(300,644)	20,213
Net deferred funding for pensions	7(c)	86,000	84,000
Rental Income		61,871	131,547
Rental Income reimbursed to AG's Office		(61,871)	(131,547)
		1,976,482	1,982,785
<b>Expenditure</b>			
Salaries	5	1,043,161	924,633
Pensions	7(a)	142,724	141,894
IT		77,686	62,009
Rent and service charges		575,473	536,750
Premises- Styne House - Relocation Expenses		25,428	
Light and Heat		1,161	
Repairs and Maintenance - Buildings		1,789	3,170
Insurance		1,577	2,167
Telephone		12,725	11,765
Stationery & office management		25,493	39,940
Seminars		1,930	3,367
Library		82,458	93,231
Travelling and subsistence		15,713	5,516
Cleaning		9,221	10,202
Printing		3,386	9,602
Postage		2,373	1,236
Depreciation		79,867	82,758
Misc Office Expenses		728	815
Auditors remuneration		9,000	8,000
Training		24,301	33,771
Corporate Support		29,147	24,665
Professional fees		44,545	5,000
Annual Conference		5,687	5,045
Loss on disposal of tangible assets		32,755	
		2,248,328	2,005,536
<b>Surplus/(Deficit) for the Year</b>		<b>271,846</b>	<b>(22,751)</b>
Balance Brought Forward at 1 January 2017		219,993	242,744
Balance Carried Forward as at 31st December 2017		<u>(51,853)</u>	<u>219,993</u>

The Statement of Cash Flows and notes 1 to 14 form part of these financial statements

**Raymond Byrne**  
Full-Time Commissioner

*Raymond Byrne*

Date

*12th December 2018*

Law Reform Commission

Statement of comprehensive income

Financial period ended 31 December 2017

		Year ended 31/12/17 2017 €	Year ended 31/12/16 2016 €
Surplus/(Deficit) for the Year	Note	(271,846)	(22,751)
Actuarial Loss (Gain) on Experience on pension scheme liabilities		19,000	56,000
Actuarial Loss/(Gain) on Change in assumption on pension scheme liabilities		-	300,000
Changes in assumptions underlying the present value of pension scheme liabilities		-	-
Actuarial losses/(gains) on pension liability	7(b)	19,000	356,000
Adjustment to deferred pension funding		19,000	356,000
Total recognised losses/(gains) for the year		(271,846)	(22,751)

The Statement of Cash Flows and notes 1 to 14 form part of these financial statements

*Raymond Byrne*

**Raymond Byrne**  
**Full-Time Commissioner**

Date *12th December 2018*

Law Reform Commission

Statement of financial position  
As at 31 December 2017

	Note	31/12/17		31/12/16	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8	483,544		182,900	
			483,544		182,900
Receivables	9	71,338		229,550	
Cash and cash equivalents	3	105,430		107,287	
		176,768		336,837	
Payables	10	(138,140)		(116,844)	
<b>Net current assets</b>			38,628		219,993
			522,172		402,893
<b>Creditors: amounts falling due after more than one year</b>	11		90,481		-
<b>Total assets less current liabilities</b>			431,691		402,893
Deferred retirement benefit funding	7(c)		3,345,000		3,240,000
Retirement benefit (liability)	7(d)		3,345,000		3,240,000
<b>Net assets</b>			431,691		402,893
<b>Representing:</b>					
Capital account	4		483,544		182,900
Retained Revenue Reserves			(51,853)		219,993
			431,691		402,893

The Statement of Cash Flows and notes 1 to 14 form part of these financial statements

  
Raymond Byrne  
Full-Time Commissioner

Date 12<sup>th</sup> December 2018

**Law Reform Commission**

**Statement of cash flows  
Financial period ended 31 December 2017**

	<b>Year ended 31/12/17 €</b>	<b>Year ended 31/12/16 €</b>
<b>Net Cash Flows from Operating Activities</b>		
Surplus/(Deficit) for the year	(271,846)	(22,751)
Transfer from/(to) Capital Account	300,644	(20,213)
Depreciation of tangible assets	79,867	82,758
(Gain)/loss on disposal of tangible assets	32,755	-
Decrease/(Increase) in Receivables	158,212	(21,443)
Increase/(Decrease) in Payables	21,296	2,626
Increase in Creditors amounts falling due after more than one year	90,481	
Cash generated from operations	<u>411,409</u>	<u>20,977</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(413,266)	(62,545)
Net cash used in investing activities	<u>(413,266)</u>	<u>(62,545)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(1,857)</b>	<b>(41,568)</b>
<b>Cash and cash equivalents at beginning of financial period</b>	<b>107,287</b>	<b>148,855</b>
<b>Cash and cash equivalents at end of financial period</b>	<b><u>105,430</u></b>	<b><u>107,287</u></b>

## Law Reform Commission

### Notes to the financial statements Financial period ended 31 December 2017

#### 1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Law Reform Commission are set out below. They have all been applied consistently throughout the year and for the preceding year.

##### (a) General Information

The Law Reform Commission was established in 1975 in accordance with the provisions of the Law Reform Commission Act 1975. The Commission's main functions are to keep the law under review, undertake examinations and conduct research with a view to reforming the law and formulate proposals for law reform.

##### (b) Statement of compliance

These financial statements of the Law Reform Commission for the year ended 31 December 2017 have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council (FRC) as promulgated by Chartered Accountants Ireland

##### (c) Basis of preparation

The financial statements have been prepared on the historical cost basis, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in form approved by the Minister for Public Expenditure Reform. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Law Reform Commission's financial Statements.

##### (d) Currency

The Financial Statements have been presented in Euro (€) which is also the functional currency of the Law Reform Commission.

##### (e) Revenue

###### Oireachtas Grant

Oireachtas Grants are recognised on a cash receipts basis

###### Other Revenue

Other revenue is recognised on an accruals basis.

##### (f) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment.



**Law Reform Commission**

**Notes to the financial statements (continued)**  
**Financial period ended 31 December 2017**

**(f) ctd Depreciation**

Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful economic life of that asset as follows:

Leasehold Land and Buildings	- 10%	straight line
Lease Premises Improvements	-	Over the Lease Period
Office Equipment	- 20%	straight line
Fixtures & Fittings	- 10%	straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

There was no impairment in 2016 and 2017

**(g) Receivables**

Receivables are recognised at fair value, less a provision for doubtful debts.

The provision for doubtful debts is a specific provision, and is established when there is objective evidence that the Law Reform Commission will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

**(h) Operating Leases**

Rental expenditure under operating lease is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

## Law Reform Commission

### Notes to the financial statements (continued) Financial period ended 31 December 2017

#### (i) **Employee Benefits**

##### Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at the year-end are included in the Payables figure in the Statement of Financial Position

##### Retirement Benefits

The Law Reform Commission previously established its own defined benefit pension schemes under Sections 11 and 12 of the Law Reform Commission Act 1975 and corresponding contributory spouses' and children's schemes under administrative arrangements. The schemes are funded annually on a pay-as-you-go basis from monies provided by the Vote for the Office of the Attorney General and from contributions deducted from staff and members' salaries. The Law Reform Commission also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER) via the Attorney General's Office.

Pension costs reflect pension benefits earned by employees, and are shown net of staff pension contributions which are remitted to the Office of the Attorney General. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actual gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from the Office of the Attorney General.

The financial statements reflect, at fair value, the assets and liabilities arising from the Law Reform Commission's pension obligations and any related funding, and recognises the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

## Law Reform Commission

### Notes to the financial statements (continued) Financial period ended 31 December 2017

#### (j) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

##### Depreciation and Residual Value

The Law Reform Commission has reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of Lease Premises Improvements, Fixtures/Fittings and equipment, and has concluded that asset lives and residual values are appropriate.

##### Retirement Benefit Obligations

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rate of increase in future compensation levels, mortality rates and health care cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plan.

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds
- (ii) future compensation levels, future labour market conditions
- (iii) health care cost trend rates, the rates of medical cost inflation in the relevant regions.

#### 2. Oireachtas Grant

The Oireachtas Grants voted to the Law Reform Commission from the Office of the Attorney General (Vote 3 Subhead A4) as shown in the financial statements consist:

	2017	2016
	€	€
	2,190,289	1,878,184

#### 3. Cash and Cash Equivalents

	2017	2016
	€	€
Bank Current Accounts	105,134	107,084
Petty Cash	296	203
	<u>105,430</u>	<u>107,287</u>

**Law Reform Commission**

**Notes to the financial statements (continued)**  
**Financial period ended 31 December 2017**

**4. Capital Account**

The balance on the Capital Account represents the unamortised value of the funds utilised for the acquisition of fixed assets

	<b>2017</b>	<b>2016</b>
	€	€
Opening Balance	182,900	203,113
Add: Amount applied to purchase fixed assets	413,266	62,545
Less: depreciation of tangible assets	79,867	82,758
Less: Disposals of fixed assets - Cost	412,448	-
Add: Accumulated Depreciation on Disposal	379,693	-
Closing Balance	<u>483,544</u>	<u>182,900</u>

**Law Reform Commission**

**Notes to the financial statements (continued)  
Financial period ended 31 December 2017**

**5. Staff Costs**

The average number of employees and aggregate payroll costs incurred during the financial period were:

	<b>2017</b>	<b>2016</b>
Average number of employees	18	17
Wages and salaries	<u>1,043,161</u>	<u>924,633</u>

The above figures include Commissioners' Fees and President's Remuneration as follows;

Commissioner Name	2017			2016		
	No. of Meetings Attended	Fees	Expenses	No. of Meetings Attended	Fees	Expenses
		€	€		€	€
<b>President</b>						
Mr Justice John Quirke	10	48,750	340	10	48,000	727
<b>Full Time Commissioners</b>						
Mr Ray Byrne	10	140,314	231	7	101,277	969
Ms Finola Flanagan			-	2	33,562	-
					from 14/04/16	
					up to 29/02/16	
<b>Part Time Commissioners</b>						
Mr Tom O'Malley	9		56	8		-
Prof Donncha O'Connell	9		9,920	10		-
			2014/15/16/17			
Ms Carmel Stewart	9		-	10		-
<b>Total</b>	<b>57</b>	<b>189,064</b>	<b>10,547</b>	<b>47</b>	<b>182,839</b>	<b>1,696</b>

## Law Reform Commission

### Notes to the financial statements (continued) Financial period ended 31 December 2017

#### **Employee Short-Term Benefits Breakdown**

The table below reflects the number of employees Remuneration in excess of € 60,000

€			
60,000 - 69,999		1	1
70,000 - 79,999		0	0
80,000 - 89,999		0	0
90,000 - 99,999		2	1
100,000 - 109,999		0	0
110,000 - 119,999		0	0
120,000 - 129,999		0	0
130,000 - 139,999		0	1
140,000 - 149,999		1	0

#### **Aggregate Employee Benefits**

	2017	2016
Staff Short-Term Benefits	1,043,161	924,633
Termination Benefits		
Retirement Benefit Costs	59,000	61,000
Employer's Contribution to Social Welfare		
Total	1,102,161	985,633

The total number of staff employed (WTE) at year end was 18 (2016 :17 )

There was no overtime or allowances for any Commission staff in 2017.

There were no termination benefits in 2017.

#### **Key Management Personnel**

The total remuneration of those with significant influence/decision making is € 382,500. This includes Full Time Commissioner, Director of Research, Access to Legislation Manager and Head of Administration.

€ 38,340 was deducted from staff by way of pension levy and was paid over to the Office of the Attorney General ( € 37,841 in 2016)

## Law Reform Commission

### Notes to the financial statements (continued) Financial period ended 31 December 2017

#### 6. Operating Lease

The Commission occupied premises at 35-39 Shelbourne Road Ballsbridge, Dublin 4 until 31st October 2017.

Expenditure of € 459,824 was incurred in relation to rent and service charge during this period.

Status of building space	Expenditure
Occupied by the Commission	321,498
Occupied by Rebo	61,871
Unoccupied	75,915
<b>Total</b>	<b>459,284</b>

In March 2014 the Commission entered into a sub-lease with Rebo (the Credit Unions Restructuring Board) in relation to the unoccupied space. The sub-lease was for two years with an option to extend for a further year and the annual rent and service payable to the Commission was € 121,600 approx, all of which was returned to the Office of the Attorney General. Rebo vacated the premises in 2017.

Vacation of IPC House, Shelbourne Rd was on foot of termination of the contract (lease was due to expire in December 2017). No dilapidation costs or lease settlement payments occurred/were incurred.

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Cumulative Non-effective Expenditure 2011-2017 was € 731,588

In August 2017 The Commission entered into an eight year lease to occupy the 5th Floor of Styne House, Upper Hatch Street, Dublin 2.

The Commission received a 5 month rent free lease period. This charge has been spread over the life of the 8 yrs lease in accordance with FRS 102.

4th Schedule Vat in the amount of € 206,029 was payable on the lease. This has been capitalised under Lease Premises Improvements and is being depreciated over the lease period of 8 yrs.

#### Lease Commitments

At 31st December 2017 the Law Reform Commission had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

Payable within one year	260,750
Payable within two to five years	1,043,000
Payable after five years	782,250

**Law Reform Commission**

**Notes to the financial statements (continued)**  
**Financial period ended 31 December 2017**

**7. Retirement benefit costs**

	<b>2017</b>	<b>2016</b>
	€	€
<b>(a) Analysis of total retirement benefit costs charged to expenditure</b>		
Current Service Cost	85,000	75,000
Past Service Cost	0	0
Interest on retirement benefit costs charges to expenditure	60,000	70,000
Employee contributions	-2,276	-3,106
	142,724	141,894
<b>(b) Movement in net retirement benefit during the financial year</b>		
Net retirement benefit liability at 1 January	3,240,000	2,800,000
Current Service cost	85,000	75,000
Past Service Cost	0	0
Interest Cost	60,000	70,000
Actuarial losses/(gains)	19,000	356,000
Retirement benefit paid in the year	-59,000	-61,000
Net Retirement benefit liability at 31 December	3,345,000	3,240,000

**(c) Deferred funding for retirement benefits**

The Commission recognises amounts from the state for the unfunded deferred liability for retirement benefit on the basis of a number of past events. These events include the statutory backing for Superannuation scheme and the policy and practice in relation to funding public service retirement benefit including contributions by employees and the annual estimates process. While there is no formal agreement and therefore no guarantee regarding these specific amounts with the Department of Finance, the Commission has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice.

The Net Deferred Funding for Retirement Benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	<b>2017</b>	<b>2016</b>
	€	€
<b>Net deferred funding for Retirement Benefits in year</b>		
Funding recoverable in respect of current year retirement benefit costs	145,000	145,000
State grant applied to pay pensioners	-59,000	-61,000
	86,000	84,000

The deferred funding asset for retirement benefits as at 31 December 2017 amounted to €3,345,000 (2016: € 3,240,000)



## Law Reform Commission

### Notes to the financial statements (continued) Financial period ended 31 December 2017

(d)	2017	2016	2015	2014
	€	€	€	€
Defined benefits obligations	3,345,000	3,240,000	2,800,300	1,500,300
Experience (gains)/losses on scheme Liabilities Amount	24,000	356,000	1,199,000	-1,031,000
Percentage of the present value of Scheme Liabilities	7%	11%	43%	-69%

The cumulative actual (gains) and losses recognised in the Statement of Comprehensive Income amounts to € 572,900 as at 31st December 2017 and ( 2016: € 548,100)

**(e) General description of the Scheme**

The Commission operates two non-contributory defined benefit pension schemes under Section 12 of the Law Reform Commission Act, 1975 and corresponding contributory spouses' and children's schemes. Both schemes are unfunded.

The valuation uses for FRS 102 Disclosures has been based on a full actuarial valuation at each date performed by an independent qualified actuary to take account of the requirements of FRS 102 in order to assess the scheme liabilities at 31 December 2017.

<b>Assumptions</b>	<b>2017</b>	<b>2016</b>
Rate of expected salary increase	2.5%	2.5%
Rate of increase in pension payment	2.5%	2.5%
Discount Rate	1.85%	1.85%
Inflation	1.75%	1.75%

The mortality rates adopted allows for improvements in the life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The table below shows the life expectancy for members attaining age 65 in 2017 and 2016.

<b>Year of attaining age 65</b>	<b>2017</b>	<b>2016</b>
Life expectancy - male	24	21
Life expectancy - female	26	24

**Law Reform Commission**

**Notes to the financial statements (continued)**  
**Financial period ended 31 December 2017**

**8. Tangible assets**

**Property, Fixtures & Fittings & Equipment**

	Leasehold Land and Building	Lease Premises Improvements	Office Equipment	Fixtures and Fittings	<b>Total</b>
	€	€	€	€	€
<b>Cost</b>					
At 1 January 2017	366,386	-	1,034,431	609,558	2,010,375
Additions	-	330,829	63,999	18,438	413,266
Disposals	(366,386)	-	(15,953)	(30,109)	(412,448)
<b>At 31 December 2017</b>	<u>-</u>	<u>330,829</u>	<u>1,082,477</u>	<u>597,887</u>	<u>2,011,193</u>
<b>Depreciation</b>					
At 1 January 2017	323,232	-	907,980	596,263	1,827,475
Charge for the financial period	27,479	12,485	37,156	2,747	79,867
Disposals	(350,711)	-	(9,689)	(19,293)	(379,693)
<b>At 31 December 2017</b>	<u>-</u>	<u>12,485</u>	<u>935,447</u>	<u>579,717</u>	<u>1,527,649</u>
<b>Carrying amount</b>					
<b>At 31 December 2017</b>	<u>-</u>	<u>318,344</u>	<u>147,030</u>	<u>18,170</u>	<u>483,544</u>
At 31 December 2016	<u>43,154</u>	<u>-</u>	<u>126,451</u>	<u>13,295</u>	<u>182,900</u>

**9. Receivables**

	<b>2017</b>	<b>2016</b>
	€	€
Other Receivables	7,744	37,975
Prepayments	63,594	191,575
	<u>71,338</u>	<u>229,550</u>

## Law Reform Commission

### Notes to the financial statements (continued) Financial period ended 31 December 2017

#### 10. Payables

	2017	2016
	€	€
Trade creditors	708	
Other creditors	2,188	-3,693
Tax and social insurance:		
PAYE and social welfare	12,647	28,797
VAT	5,574	12,004
PSWT	1,825	1,935
Pension Recoupment	16,017	15,883
Accruals	86,255	54,532
Rent free lease period accrual < 1 yr	12,926	
	138,140	116,844

#### 11. Creditors: amounts falling due after more than one year

	31/12/17	31/12/16
	€	€
Rent free lease period accrual > 1 yr	90,481	-
	90,481	-

#### 12. Capital Commitments

The Law Reform Commission had no outstanding capital commitments as at 31 December 2017

#### 13. Related party Disclosures

Key management personnel in the Law Reform Commission consist of the President, Commissioners and the management committee. Total compensation paid to key management personnel to those with significant influence/decision making amounted to € 335,295 in 2017 (2016: € 325,878)

For a breakdown of the remuneration and benefits paid to key management personnel, please refer to Note 8.

The Law Reform Commission adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform covering the personal interests of Commission Members. In the normal course of business, the Law Reform Commission may approve grants or enter into other contractual arrangements with entities in which the Law Reform Commission Members are employed or otherwise interested.

The Commission adopted procedures in accordance with the Code of Practice for the Governance of State Bodies (2016) in relation to the disclosure of interests by Commission Members and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Commission's activities in which members had any beneficial interest.

**Law Reform Commission**

**Notes to the financial statements (continued)**  
**Financial period ended 31 December 2017**

**14. Approval of financial statements**

The Commissioners approved the financial statements on 16th May 2018.