

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

ANNUAL REPORT 2023

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LAW REFORM COMMISSION AND STAFF

THE COMMISSION

The Law Reform Commission comprises five members, the President and four other Commissioners. In 2023, the Commission members were as follows:

The Hon. Mr Justice Frank Clarke

President

Mr Richard Barrett

Commissioner (full-time)

The Hon. Mr Justice Maurice Collins

Commissioner (part-time)

Dr. Andrea Mulligan BL, Assistant Professor of Law, Trinity College Dublin
Commissioner (part-time)

The Hon. Ms Justice Niamh Hyland

Commissioner (part-time)

COMMISSION STAFF

Director of Research:

Rebecca Coen (resigned from LRC 5 September 2023)

Deputy Director of Research:

Dr Robert Noonan

Deputy Director of Research:

Leanne Caulfield

Access to Legislation Manager:

Alma Clissmann

Access to Legislation Deputy Manager:

Kate Doran

Access to Legislation Deputy Manager:

Fiona Carroll

Library and Information Manager¹:

Órla Gillen
Sarah Foley

Statute Law Revision Programme Manager:

Matthew Doncel

LEGAL RESEARCHERS²

Aoife Enright
Cameron Moss
Colin Grant
Ciara O'Brien
Méabh Sexton
Méabh Smyth
Suzanne Scott
Katey Tolan
Morgane Nerrou
Clodagh Hunt-Sheridan
Kiri O'Neill
Síona Molony
Steven Marren

COMMISSION ADMINISTRATION STAFF

Head of Administration:	Bríd Rogers
Executive Officers:	Gavin Walsh Katie Conlon Kevin Gibson
Clerical Officer:	Claire Carroll

¹ Not all Library and Information Managers were employed for the full year.

² Not all Legal Researchers were employed for the full year.

FOREWORD

During 2023, the Law Reform Commission remained diligently engaged in advancing its portfolio of projects while strategically planning for upcoming initiatives. At the start of the year, a significant undertaking for the Law Reform Commission was the formulation of a comprehensive Report on the Compulsory Acquisition of Land. Despite its complexity, the endeavour was effectively managed through the efforts of dedicated staff and facilitated by constructive collaboration with stakeholders. The culmination of these efforts resulted in the successful issuance of the report in March.

Throughout the year, a substantial allocation of time and resources was dedicated to the Adult Safeguarding project, reflecting its considerable scope and importance. The concerted efforts of all staff members were instrumental in advancing this initiative, underscoring the organisation's commitment to the safeguarding of at-risk adults within society.

Looking ahead, the Commission has identified several key projects for future focus, including Compensating Victims of Crime, Liability of Unincorporated Associations, and Third-party Litigation funding (TPLF). The Consultation Paper on TPLF garnered invaluable submissions, while progress on Non-Court Adjudicative Bodies was significantly advanced with the expertise of visiting scholar Professor Paul Daly from the University of Ottawa.

With these projects in mind, the Commission built up our research capacity in 2023, albeit with the departure of our Director of Research in September. With the addition of new research staff, a library and information manager, along with contributions from visiting scholars, experts and interns, the Commission remains a dynamic centre for innovative research methodologies and technological tools.

In a strategic move to streamline future endeavors, the Commission opted to rationalise its project portfolio in 2023, resulting in the deferment or refinement of some longstanding projects to ensure a more targeted focus.

Moreover, the Commission was happy to renew its cooperation with neighbouring Law Reform bodies, culminating in a face-to-face meeting in Edinburgh in November. Additionally, we were honoured to host a visit from the personnel from Northern Ireland, further strengthening our collaborative efforts in the field of law reform.

The Law Reform Commission revitalised its efforts in the Statute Law Revision Programme by embarking on the next phase of its initiative, aimed at comprehensively addressing all statutory instruments enacted up to the foundation of the state. This undertaking marks a significant step forward in ensuring the clarity, coherence, and accessibility of the legal framework governing our nation.

In preparation for the years 2024 to 2026, the Law Reform Commission prepared a new Strategy Statement. Recognising the importance of governance practices, we also engaged external consultants to conduct a comprehensive governance review. Notably, such an evaluation had not

been undertaken since 2007.

The Commission's work on access to legislation in 2023 included the following:

(i) Legislation Directory

Legislation Directory, the publicly available index which tracks changes to primary legislation (Acts) and secondary legislation (Statutory Instruments) was maintained and updated on a weekly basis.

(ii) Revised Acts

Revised Acts, which are Acts as-amended showing changes made since enactment are maintained up to date to within two months. At the end of 2023, there were over 490 Revised Acts being maintained, with 11 having been repealed.

(iii) Classified List of Legislation

Classified List of Legislation, which comprises over 2,000 Acts and over 15,000 Statutory Instruments that are in force, organised under 36 subject titles, was also updated on a weekly basis.

The Commission is appreciative of continued support from and collaboration with the Attorney General, Rossa Fanning SC. In addition, there is valuable cooperation with other government departments and agencies, non-governmental bodies and the wider public. We are particularly grateful to those who have taken the time to contribute their experiences, expertise and insights to assist the Commission in its law reform work.

This was my first full year as President of the Law Reform Commission and I have been impressed by the unwavering dedication and collaborative spirit exhibited by both our legal and administrative staff. Their commitment to our shared goals has been instrumental in driving forward the mission and objectives of the Commission.

The Hon Mr Justice Frank Clarke
Commission President

CHAPTER 1 INTRODUCTION

OVERVIEW OF THE COMMISSION'S WORK IN 2023

During 2023, the Commission conducted extensive research and consultation on a number of major projects. The Commission also continued its well-established work on Access to Legislation. The key developments in 2023 were the following:

1. Law reform projects

The Commission also published a Report on the *Compulsory Acquisition of Land* on 29th March 2023. The report comprised a draft Bill, entitled the Acquisition of Land Bill 2023, as well as five chapters explaining the Commission's approach in reaching its conclusions. The Report dealt with reforms in the compulsory acquisition system after the compulsory purchase order has been confirmed and becomes operative. The Commission's key objective was to introduce a simplified system of acquisition and compensation that fairly balances the rights of owners whose land is being acquired and the acquiring authorities' requirement to quickly and efficiently acquire land so that projects, which serve the public interest, can be progressed. Initially, the scope of the Commission's examination of compulsory purchase law was wider and extended to the process from the making of a compulsory purchase order. However, in light of the development by the Government of a revised Planning and Development Bill, which included provisions relating to compulsory purchase orders up to the confirmation stage, the Commission focused its examination entirely on the activation and compensation processes.

The Law Reform Commission also published a Consultation Paper in July 2023: *Third Party Litigation Funding in Ireland*. Third-party funding occurs when an entity ("the funder"), who is otherwise unconnected to a party to a legal dispute, finances the cost of resolving that dispute on behalf of that party. If the dispute is resolved in favour of the funded party, the funder is reimbursed the amount of their initial investment and receives additional remuneration as a return on that investment. The law in Ireland currently prohibits the funding of legal cases by outside parties who do not have a legitimate and independent interest in the outcome. The Law Reform Commission's work on compiling a Report which reflects the views of consultees is underway.

Also in 2023, the Commission's law reform research continued on the following law reform projects:

- (a) Consulting on and drafting a Report on *A Regulatory Framework for Adult Safeguarding*, a project that involves an examination of the form of a statutory and regulatory framework for adult safeguarding in Ireland that is:
 - rights-based, ensuring an appropriate balance between empowerment and protection;

- aimed at preventing, and protecting against, all forms of abuse including physical, psychological and financial abuse; and
 - actively promotes, supervises and enforces a culture of high standards of behaviour and care.
- (b) Drafting a Consultation Paper on *Non-Court Adjudicative Bodies and Appeals to Courts*, which aims to examine ways in which both decision-making processes of non-court adjudicative bodies and judicial oversight of their decisions might be standardised and simplified.
- (c) Consulting on and drafting a Report on *Compensating Victims of Crime* containing the Commission's final analysis and law reform recommendations for the State compensation scheme, following extensive examination and analysis of the way in which for victims of violent crime operates in Ireland and the receipt of views and submissions from interested parties.
- (d) Consulting on and drafting a *Report on Liability of Unincorporated Associations*.

2. Access to legislation

The Commission's work on access to legislation during 2023 included the following:

- the Legislation Directory, the online index of legislative changes to Acts and Statutory Instruments, was updated every week when new legislation was enacted (Acts) or made (Statutory Instruments).
- Revised Acts, which are Acts as-amended showing changes made since enactment, were at over 490 at the end of 2023, and are updated to within two months.
- the Classified List of Legislation, which comprises over 2,000 Acts and over 15,000 Statutory Instruments that are in force, organised under 36 subject titles, is integrated with the Legislation Directory database and is also updated on a weekly basis.
- the pre-1922 Statute Law Revision Programme (SLRP), on which work began in 2019 and which will determine what secondary instruments from 1821 to 1922 remain in force, was progressed during 2023, with heads of a Bill sent for drafting for the period 1821 to 1860. Work is underway to research the period 1861 to 1921.

THE COMMISSION'S STATUTORY FUNCTIONS

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

- developing the law,
- codifying the law, including simplifying and modernising the law, and
- revising and consolidating legislation.

Since it was established, the Commission has published over 225 documents (Issues Papers, Working Papers, Consultation Papers and Reports) containing proposals for law reform and also publishes its Access to Legislation outputs (the Legislation Directory, Revised Acts and the Classified List of Legislation). A full list of Commission publications is available on the Commission's website at 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 two principal sources:

- Programmes of Law Reform prepared by the Commission and agreed by Government and laid before the Houses of the Oireachtas and
- Requests from the Attorney General in relation to particular matters. (There were no such requests during 2023)

Since it was established in 1975, the Commission has worked under five Programmes of Law Reform.

Access to Legislation

The Commission's work also involves making legislation more accessible to the public. Developments during 2023 in the work on Access to Legislation are discussed in Chapter 3.

OUR STRATEGY STATEMENT 2021-2023

The Commission's *Strategy Statement 2021-2023*, available at www.lawreform.ie, was published in June 2021.

The Strategy Statement identifies the values and objectives of the Commission and the strategies which will be pursued in order to achieve the Commission's objectives, fulfil its statutory mandate and perform its functions of ensuring that the laws of Ireland are suitable for a modern State and are accessible to all.

The Strategy Statement sets out the key priorities of the Commission for 2021-2023, including clear responsibilities and accountabilities for the achievement of these priorities. It also sets out the Commission's commitment to:

- excellence, independence and objectivity in the Commission's research
- an end-user focus in the Commission's Law Reform and Access to Legislation work
- engagement, consultation and dialogue with those who use and are affected by the law including members of the public, civil society, public bodies, and the academic, legal and policy communities
- promotion of human rights and equality

- transparency and integrity in the Commission’s use of resources

Key Objectives in the Strategy Statement

The *Strategy Statement 2021-2023* identifies three 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.

HOW WE DO OUR RESEARCH AND HOW WE CONSULT

The Commission’s work is based on careful and thorough research.

Each project is assigned to researchers who work under the general supervision of the Director of Research and the Deputy Directors of Research. In the case of the Access to Legislation work, researchers work under the supervision of the Access to Legislation Manager and Deputy Managers.

It is essential that the Commission’s proposals for reform are practical, relevant, solutions-driven and focused on the end users of legislation. Consultation is therefore of central importance to the Commission’s work. As publications, proposals and recommendations develop, consultations are held with experts or practitioners working in a particular area, representatives of interest groups and other interested parties, including legal practitioners and other relevant professionals, representative bodies and NGOs, politicians and members of the Government, Government Departments and Offices, and members of the public who wish to engage with the Commission. The insights we gain from the opinions and experiences of consultees enrich the Commission’s publications and aid us in developing recommendations that are end-user focused, workable and effective.

Consultation is of central importance to the Commission’s work. The Commission also prepares and publishes consultative documents, which at various times since 1975 have been referred to as Working Papers, Issues Papers and Consultation Papers. Between 2013 and 2020, the Commission described these as Issues Papers, and in early 2021 the Commission decided to return to using the description Consultation Paper. These consultative papers provide a structured process through which written submissions are sought from interested parties.

As the Commission drafts its Reports, setting out the Commission's final recommendation on a particular law reform issue, the insights that have been gained from meetings and submissions made by consultees are taken into account, and any concerns they raise are dealt with in the Report. Before drafting the Report, a seminar is often held to which the Commission invites interested parties, including those who have made submissions.

To facilitate accessibility, all Commission law reform publications, including consultative papers, are available online on the website of the Commission, and our work on Access to Legislation is accessible through the website of the eLSB and on the Commission's website. The Commission is committed to further increasing accessibility by publishing Plain English summary versions of its publications. Plain English summaries enhance public accessibility to the content of the Commission's publications and help to encourage responses from as wide an audience as possible.

The Law Reform Commission installed the accessibility software ReachDeck on its www.lawreform.ie website. ReachDeck is a digital inclusion toolbar provided by Texthelp.

The software comprises of a customisable toolbar which is designed to aid website visitors' ability to digest the information displayed on the website by providing speech, reading and translation support tools for end users.

MAINTAINING EXTERNAL RELATIONSHIPS

Communication with Government Departments

The Commission regularly communicates with relevant Government Departments about current and future projects. The Commission meets on a regular basis with senior officials in the Department of Justice to review and discuss law reform developments of mutual interest, both in criminal law and civil law.

Meetings with Attorney General and Consultative Committee

In accordance with the *Law Reform Commission Act 1975* the Commission is an independent statutory body under the auspices of the Office of the Attorney General. The five members of the Commission and senior Commission staff usually meet the Attorney General and senior officials of the Office of the Attorney General each year. These meetings provide an important structured opportunity to discuss with the Attorney General and senior officials the Commission's current work programme. They also underline the important working relationship between the Commission and the Office of the Attorney General, consistently with the independence of the Commission in the conduct of its functions under the 1975 Act.

International connections, annual meeting of neighbouring Law Commissions

The Commission emphasises comparative analysis in its research, and therefore maintains contacts with relevant international bodies and comparable law reform bodies in other countries. These contacts are maintained through attendance at relevant seminars and through hosting visits from other law reform agencies and comparable bodies engaged in law reform.

In addition, the five neighbouring Law Commissions of England and Wales, Scotland, Jersey, Northern Ireland and Ireland, respectively, hold an annual meeting, which allows for an exchange of views on developments in law reform, including methodology, as well as maintaining important links between the bodies.

On 9 and 10 November 2023, the Commission participated in the annual meeting of the five neighbouring Law Commissions. The meeting was held in Edinburgh and was hosted by the Scottish Law Commission. In attendance from Ireland were President Clarke, Commissioner Barrett & Commissioner Mulligan. Each Commission made written and oral presentations on their current and planned work programme, with a discussion of synergies and opportunities.

CHAPTER 2

LAW REFORM WORK AND IMPLEMENTATION IN 2023

In 2023 the Commission's law reform work spanned two Programmes of Law Reform, the Fourth and Fifth Programmes of Law Reform.

The priority projects for 2023 were:

- (1) Fourth Programme, Project 4: Third Party Litigation Funding, part of Contempt of Court and Other Offences and Torts Involving the Administration of Justice
- (2) Fourth Programme, Project 8: Compulsory Acquisition of Land;
- (3) Fifth Programme, Project 2: A Regulatory Framework for Adult Safeguarding;

FOURTH PROGRAMME, PROJECT 8: COMPULSORY ACQUISITION OF LAND

The Commission published its Report on the Compulsory Acquisition of Land on 29 March 2023. This followed the publication in December 2017 of an Issues Paper seeking views from consultees on various aspects of compulsory purchase law (IP 13–2017). That publication commenced a consultation process in which the Commission received many submissions from individuals and bodies with an interest in compulsory acquisition.

The Report deals solely with reforms in the compulsory acquisition system after the compulsory purchase order has been confirmed and becomes operative. Initially, the scope of the Commission's examination of compulsory purchase law was wider and extended to the process from the making of a compulsory purchase order. However, in light of the development of the Planning and Development Bill 2023, which includes provisions relating to compulsory purchase orders up to the confirmation stage, the Commission focused its examination entirely on the activation and compensation processes.

The Commission's key objective in the Report was to introduce a simplified system of acquisition and compensation that fairly balances the rights of owners whose land is being acquired and the acquiring authorities' requirement to quickly and efficiently acquire land so that projects, which serve the public interest, can be progressed.

The key areas that are the focus of the reform recommendations concern the procedures for the acquisition of land and those that relate to the payment of compensation. These are, in the main, currently governed by long-standing legislation: the Lands Clauses Consolidation Act 1845 and the Acquisition of Land (Assessment of Compensation) Act 1919, which are the foundational frameworks that apply in Ireland for compulsory acquisition and compensation, respectively.

Under the current framework, following the confirmation of a compulsory purchase order, the acquisition is achieved by the use of a notice to treat procedure. The Commission identified multiple deficiencies in this procedure.

These include: (a) that there is no time limit within which an acquiring authority must serve a notice of entry, following service of a notice to treat; (b) where a notice of entry is served, the period in which the acquiring authority may enter possession is not limited; and (c) no compensation is payable at the time when the owner loses possession, but only when

compensation is determined (although interest is payable on the compensation sum from the date of possession by the acquiring authority). Furthermore, the date upon which the land is valued to assess compensation is the date on which the notice to treat is served, while the owner will lose possession on a different, later date, and the compensation will not be assessed until a considerably later date again. This rule may operate unfairly, depending on how land values fluctuate over the relevant time period.

The Commission recommended that the notice to treat procedure should be repealed in its entirety and replaced with the vesting order procedure recommended in the draft Bill. The vesting order procedure will benefit both owners and acquiring authorities. A transition to a vesting order based system might have to be accomplished at different points in the future to reflect the different laws applying to different acquiring authorities.

Owners would benefit from the strict timelines proposed, which require the acquiring authority to proceed with the compulsory acquisition in a timely manner. An acquiring authority will have 12 months from the date the compulsory order becomes operative to decide whether it wishes to proceed with the acquisition. If it does not proceed, by the service of a vesting order within that period, the compulsory order will lapse. An owner must be given three months' notice once the authority decides to proceed with the acquisition, so that they can arrange their affairs as required. In addition, the acquiring authority must ensure that the vesting order takes place no later than six months from the date it is served.

Acquiring authorities will get unencumbered title to the land at a much earlier stage than at present. Regardless of any title complications that may exist, ownership is vested. Under the current system an acquiring authority does not get ownership of the land until after compensation is agreed and determined and the owner proves their title.

The Commission recommended that an acquiring authority should make an advance payment of no less than 90% of the authority's estimate of the owner's entitlement to compensation at, or near, the time the owner loses title to their land. While this is new in Ireland, it is well established in other jurisdictions and has significant benefits for both owners and acquiring authorities. Owners will, as a result, receive a substantial sum of money before they lose possession of their land (assuming they provide proof of title). Acquiring authorities will benefit as a significant portion of the compensation ultimately payable is paid out at an early stage when the authority acquires ownership of the land. This will significantly reduce the level of interest for which they may be liable under the current system, where interest is paid on the compensation from the date the authority enters into possession until the date it makes the compensation payment.

The Commission recommended substantial change in the current mechanism for the resolution of disputes concerning the amount of compensation to be paid to an owner whose land is the subject of a compulsory purchase order. At present, where parties cannot agree compensation, the amount is determined by an arbitrator, known as the property arbitrator. Property arbitrators are drawn from a panel appointed by the Land Values Reference Committee, consisting of the Chief Justice, the President of the High Court and the President of the Society of Chartered Surveyors, with the assistance of the Courts Service. However, neither the Reference Committee, nor the Courts Service has direct oversight, or governance, over the property arbitrators. The Commission recommended the replacement of the current mechanism with a permanent adjudicative body, established by statute, with expertise in matters of valuation and with transparent rules relating to procedural matters. In view of its experience and expertise in valuing property for rating purposes and considering the moderate scale of activity relating to compulsory purchase order compensation disputes, the Commission recommended the Valuation Tribunal as a suitable body

to carry out this function. The Tribunal will endeavour to deliver its decisions within six months from the date of receipt of applications. Reasoned decisions will be publicly available on the Tribunal's website, as will more information on the process of determining compensation to provide guidance to parties, thus providing an increased level of transparency.

The final chapter in the Commission's report deals with the codification of the existing principles governing the evaluation of compensation claims. These principles were contained in part in the 1919 Act and were subsequently developed through case law. The Commission proposed the codification of these principles in an Act repealing the 1919 Act, which will be a step towards increased legal certainty. In the Commission's draft Bill these rules were streamlined and modernised, thus making them clearer and easier to understand for owners, acquiring authorities and members of the Valuation Tribunal and should simplify the process of determining compensation.

FOURTH PROGRAMME, PROJECT 4: THIRD-PARTY LITIGATION FUNDING

The Commission published a Consultation Paper on the law relating to third-party litigation funding on 17 July 2023. As this activity took place late in 2022 and the subsequent consultation spanned into 2023, it was not described in the Commission's Annual Report for 2022. The Paper considers the law on maintenance and champerty, which currently make most third-party litigation funding arrangements unlawful in Ireland.

The Paper also considers whether third-party litigation funding should be legalised and, if it is, how it might be legalised and regulated. The Commission's call for submissions was extended to 15 December 2023. By the closure of this consultation period the Commission had received 24 written submissions from a variety of stakeholders.

In 2024 the Commission will analyse and consider these submissions and begin development of its recommendations for reform of this area which will be contained in its Report.

FIFTH PROGRAMME, PROJECT 2: A REGULATORY FRAMEWORK FOR ADULT SAFEGUARDING

In 2023, work continued on consulting stakeholders and drafting the Commission's report, A Regulatory Framework for Adult Safeguarding, which will be published in April 2024. The Report will detail a proposed statutory framework for adult safeguarding. It draws on extensive research and analysis of existing domestic law and policy; a comprehensive review of adult safeguarding legislative frameworks in other jurisdictions; and information gained from consultations. The Commission engaged with regulators, professional bodies, relevant government departments, human rights organisations, advocacy bodies, representative groups, and professionals across various sectors during its extensive consultation process.

The Report will address the need for an overarching safeguarding framework in Ireland, which will propose duties and obligations to prevent and respond to harm of adults who need support to

protect themselves from harm (“at-risk adults”). Statutory bodies currently have limited ability to intervene where an at-risk adult is at risk of abuse or neglect, as is highlighted by a number of incidents over the past twenty years, including failures of care at Leas Cross, Áras Attracta, and in the ‘Grace’ case, ‘Brandon’ case and ‘Emily’ case.

Against this background, the Commission will recommend the introduction of adult safeguarding legislation, underpinned by a robust, rights-based framework. The Commission will publish two draft Bills, the Adult Safeguarding Bill 2024 and the Criminal Law (Adult Safeguarding) Bill 2024. The Adult Safeguarding Bill 2024 will aim to provide a comprehensive, cross-sectoral statutory and regulatory framework. The framework will be rights-based and will aim to empower at-risk adults to protect themselves from harm. It will be focused on preventing and safeguarding against all forms of abuse, and would require the promotion, supervision and enforcement of high standards of adult safeguarding in Ireland. The Criminal Law (Adult Safeguarding) Bill 2024 will recommend the introduction of new offences designed to promote the highest standards of adult safeguarding, and deter abusive, exploitative and neglectful behaviour. The offences would criminalise a range of coercive and exploitative behaviours such as “cuckooing” where a person befriends an at-risk adult and takes over their home to conduct illegal activities or engage in anti-social behaviour.

Rationalisation of Fifth Programme of Law Reform

The Commission has begun work on its current Fifth Programme of Law Reform, which was approved by Government on 20th March 2019. It includes 15 projects across a wide range of key areas of law including: courts, public law & the digital era, criminal law & criminal procedure, civil liability & civil procedure, evidence, family law and land law. It is also completing work arising from its Fourth Programme of Law Reform, which was approved by Government in October 2013. The Commission is working to complete one final project from the Fourth Programme relating to Contempt of Court and Other Offences and Torts Involving the Administration of Justice, which has been expanded to include a review of Third-Party Litigation Funding.

During the summer of 2023, more than four years into the Fifth Programme, the Commission, with the consent of the Attorney General, conducted a review of the projects remaining on that Programme and the Fourth Programme. The objective of this review was to determine whether the remaining projects would, if undertaken, be:

- (a) important, relevant and respond to a real public need;
- (b) a prudent use of resources that did not: (i) overlap with the work of another body, or (ii) overly concentrate the Commission’s scarce resources in one project for an undue period of time.

It concluded, and the Attorney General concurred, that some of these projects had been overtaken by events since the approval of the Fifth Programme. As such, further work on these areas would no longer be a prudent use of the Commission's resources. The projects that have been discontinued are:

Project	Reason for discontinuation
Fifth Programme , Project 4, Structured	Overtaken by the Sentencing Guidelines and Information Committee established by the

Sentencing	Judicial Council: section 23 of the Judicial Council Act 2019.
Fifth Programme , Project 6, Perjury	Overtaken by the Criminal Justice (Perjury and Related Offences) Act 2021
Fifth Programme , Project 8, Regulation of Detention in Garda Custody	Overtaken by the General Scheme of the Garda Síochána (Powers) Bill
Fifth Programme , Project 11, Liability of Hotels and Related Establishments	Policy context has shifted towards a greater focus on regulation of short-term letting, which is, in part, to be addressed by proposals at EU level. See also the General Scheme of the Registration of Short-Term Tourist Lettings Bill 2022
Fifth Programme , Project 13, Aspects of the Law of Evidence (Privilege and Bad Character Evidence)	While aspects of the Commission's large-scale review of the law of evidence (<i>Report: Consolidation and Reform of Aspects of the Law of Evidence</i> (LRC 117-2016)) remain outstanding further work on discrete aspects of the law of evidence not considered to be an effective deployment of the Commission's resources.
Fifth Programme , Project 14, Aspects of Family Law (Proper Provision on Divorce only)	Given the Commission's current resourcing constraints, priorities, and existing commitments, focus will instead be given to the aspect of the project relating to recognition of foreign divorces
Fifth Programme , Project 15, Aspects of Land and Conveyancing Law (Prescriptive Easements only)	Overtaken by the Land and Conveyancing Law Reform Act 2021

In addition, the Commission concluded that some projects on the Programme, and part of one project from the Fourth Programme, should be paused with a view to giving them further consideration at a later date. Projects that are currently paused and that are not under consideration at present are:

Project	Reason paused
Fourth Programme , Project 4, Contempt of Court and Other Offences and Torts Involving the Administration of Justice	Priority will, for the moment, be given to the Third-Party Litigation Funding aspect of this project, and the Commission will reconsider the contempt of court aspect at a later date.
Fifth Programme , Project 5, Consolidation and Reform of Sexual Offences	1. The consolidation aspect of this project would engage a significant amount of Commission resources for several years

	<p>at a minimum and would risk disproportionately impacting its ability to undertake and complete other projects.</p> <p>2. Several reforms in this area are either currently under consideration or have been completed in the last several years, for instance:</p> <ul style="list-style-type: none"> ○ several reforms relating to, among other topics, sexual activity with children and protected persons in the Criminal Law (Sexual Offences) Act 2017; ○ the introduction of certain presumptive mandatory sentences by the Criminal Law (Sexual Offences) Act 2019; ○ the introduction of a set of offences relating to intimate images by the Harassment, Harmful Communications and Related Offences Act 2020; ○ the introduction of preliminary trial hearings by the Criminal Procedure Act 2021; <p>the proposed amendment to the law of rape as well as several aspects of criminal trial procedure in sexual offences cases by the Criminal Law (Sexual Offences and Human Trafficking) Bill 2023.</p>
<p>Fifth Programme, Project 3, Privacy and Technology in the Digital Age</p>	<p>This project, as proposed, is very broad and wide ranging. It would, if executed as proposed, consume a significant amount of Commission resources for several years, to the detriment of other projects. As such, the Commission will monitor developments in this area to determine if a more discrete and self-contained project on the theme of privacy, technology and the digital age more generally could be undertaken.</p>
<p>Fifth Programme, Project 10, Protective Costs Orders</p>	<p>Paused pending the outcome of the Review of the Civil Legal Aid Scheme being conducted by the Civil Legal Aid Review Group.</p>

This leaves the following projects, which constitute the Commission's active and anticipated workload for the short- to medium-term:

- Fourth Programme, Project 4, Third-Party Litigation Funding;
- Fifth Programme, Project 1, Non-Court Adjudicative Bodies and Appeals to Courts;
- Fifth Programme, Project 2, A Regulatory Framework for Adult Safeguarding;
- Fifth Programme, Project 7, Compensating Victims of Crime;
- Fifth Programme, Project 12, Liability of Unincorporated Associations;
- Fifth Programme, Project 14, Aspects of Family Law (Recognition of Foreign Divorces only);
- Fifth Programme, Project 15, Aspects of Land and Conveyancing Law (Adverse Possession only).

Establishment of Dynamic Purchasing System for Legal Research Expertise

In October 2023 the Commission launched a Dynamic Purchasing System for Legal Research Expertise. The System invites tenders from those with expertise in any one or more of the following areas:

1. Knowledge of legislation, including legislative drafting, annotation and consolidation of legislation, and statute law revision;
2. Public law;
3. Commercial law;
4. Civil law;
5. Criminal law and contempt of court;
6. EU law.

The Commission anticipates that this new system will facilitate it in sourcing external expertise in a more responsive and dynamic way as research needs arise through the evolution of its projects.

Legal Research Internship Access Scheme

The Commission's Legal Research Internship Access Scheme, piloted in 2021 and formally approved as an annual Scheme from 2022, was expanded in 2023 to operate in partnership with the Office of the Attorney General, the Chief State Solicitor's Office and the Office of the Director of Public Prosecutions.

This vitally important outreach activity offers paid work experience opportunities, helping to promote greater access to career opportunities in law. The Commission particularly welcomed the expansion of this Scheme to other legal environments, so that a greater number of accessible internship opportunities can be offered each year and to make internship opportunities available in different kinds of legal environments within the public sector.

Implementation of Commission proposals in 2023

The Commission monitors implementation of its recommendations and records a general overview in an [implementation table](#) on its website www.lawreform.ie. The vast majority of Commission Reports come to be implemented through legislation promoted by the Government. From time to time, Private Member's Bills (PMBs) are published with a view to implementing the draft Bills in Commission Reports. Where the Government indicates that it intends to publish a Bill on the subject, a PMB does not usually proceed beyond Second Stage. Alternatively, the Government may indicate its general support for the PMB and the Bill may then proceed through subsequent stages to enactment. The Commission therefore includes PMBs in its analysis of implementation. The Commission's recommendations may also form the basis of Government action plan items or recommendations of Government appointed review groups relating to the development of legislation. References in Government action plans and reports of review groups are therefore also included in the implementation table. The table below reflects items from the overall implementation table relating to implementation or proposed implementation of Commission recommendations in 2023.

Report Title	Information on Implementation
Report on Suspended Sentences LRC 123-2020	Department of Justice Action Plan 2022, action 45: Review Law Reform Commission recommendations on alternatives to suspended sentences for children and progress legislation to provide for such alternatives.
Report on Defective Premises LRC 3-1982	Defective Dwellings Bill 2021 [second stage debate held on 9 November 2023]
Report on Knowledge or Belief Concerning Consent in Rape Law LRC 122-2019	Criminal Law (Sexual Offences and Human Trafficking) Bill 2023 [second stage debate held on 4 October 2023]
Report on Privilege for Reports of Court Proceedings under the Defamation Act 2009 LRC 121-2019	Head 12 of the Draft General Scheme of the Defamation (Amendment) Bill (published 28 March 2023)
Report on Occupier's Liability LRC 46-1994	Courts and Civil Law (Miscellaneous Provisions) Act 2023 (insofar as it amends the Occupiers' Liability Act 1995)
Report on Mandatory Sentences LRC 108-2013	Criminal Justice (Miscellaneous Provisions) Act 2023

CHAPTER 3

ACCESS TO LEGISLATION WORK IN 2023

INTRODUCTION

Legislation in Ireland is frequently amended, as is generally the case in the modern world. As a result, 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 to find the law in its current state rather than as originally made. To achieve this objective, the Commission provides three main resources: the Legislation Directory, Revised Acts and the Classified List of Legislation.

The Legislation Directory (LD) is an online database which enables users of the electronic Irish Statute Book to identify whether a particular Act or Statutory Instrument (SI) has been amended or otherwise affected since its enactment.

During 2023, the Legislation Directory was updated on a weekly basis.

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. In 2023, the Commission added over 40 more Revised Acts to the list, reaching over 490 Revised Acts that are maintained up-to-date at the end of the year.

The Classified List is a list of Acts and SIs that remain in force (therefore not including repealed Acts or revoked SIs), classified under 36 subject headings or titles and identified with relevant Government Departments. Legislation is normally published in chronological order and not by subject matter. The Classified List allows a user to search over 2,000 in-force Acts and over 15,000 in-force SIs by subject matter. During 2023, the Classified List was updated on a weekly basis.

Since 2019, the Commission began work on a fourth resource, the pre-1922 Statute Law Revision Programme (SLRP). During 2023, this work involves examining what secondary legislation made between 1821 and 1922 should be revoked or retained. This will provide important certainty on this aspect of the State's legislative stock.

LEGISLATION DIRECTORY

The Commission maintains the Legislation Directory (LD), which is published on the electronic Irish Statute Book website (eISB) hosted by the Office of the Attorney General. The LD notes the effects of all new legislation on existing legislation in tables related

to each Act. For example, to see all changes to the *Succession Act 1965* made since it was enacted, a user can find the 1965 Act on the eISB, and click on the "Amendments, Commencement and SIs made under the Act" tab to see how the Act has been amended since 1965.

The LD includes tables for pre-1922 Acts that remain in force. It also includes complete tables for statutory instruments and legislative effects made by statutory instruments from the current date extending back to 1 January 1972, and incomplete tables prior to that date. There are no plans at present to extend the LD for SIs back prior to 1972.

The LD was maintained up to date each week in 2023.

REVISED ACTS

The Commission prepares and updates administrative consolidations of a growing number of Acts, known as Revised Acts. In 2023, the Commission added 40 more Revised Acts to the list, reaching the number of over 490 Revised Acts that are maintained up-to-date (other than 11 which have been repealed). Around half of these Acts are all Acts enacted from 2004 onwards that have been textually amended (such as the *Companies Act 2014* and the *Data Protection Act 2018*), other than Finance Acts and the *Social Welfare Consolidation Act 2005*, in relation to which, as noted below, a Revised Act is currently in preparation. The other Revised Acts are selected pre-2004 Acts and include groups such as employment law, child law, family law and road traffic Acts. They include much-used Acts such as the *Road Traffic Act 1961*, the *Succession Act 1965*, the *European Communities Act 1972*, the *Criminal Justice Act 1984*, the *Building Control Act 1990*, the *Firearms Acts 1925 to 2007* and the *Planning and Development Act 2000*. The preparation of the Revised Acts is assisted by the Commission's work on the Legislation Directory.

The Revised Acts are updated within one to 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 2023 over 300 revisions of Revised Acts were prepared within 2 months of amendments, some multiple updates to the same Act.

They can be viewed at <http://revisedacts.lawreform.ie/revacts/alpha>

In 2023, the Commission continued to liaise with the Department of Social Protection to work collaboratively with a view to preparing and publishing a Revised Act version of the *Social Welfare Consolidation Act 2005*. This will incorporate all amendments to the 2005 Act which have been made since 2005 in 26 Social Welfare Amendment Acts and, to a lesser extent, in 14 other Acts of the Oireachtas. The Revised Act will also include editorial details of the several hundred statutory instruments made under the 2005 Act or made under earlier legislation but continued in force by section 362(2) of the 2005 Act.

The work is being undertaken by a senior official in the Department in compliance with the Commission's Operational Manual for the Preparation of Revised Acts. As the work involved is being undertaken by an existing staff member of the Department and by existing staff of the Commission, it is not envisaged that this project will give rise to any additional costs. The Department and Commission share the view that the work when completed will be very beneficial and will ensure that the body of social welfare law will be more accessible and can be kept up-to-date into the future. It is now expected that the Revised Act will be completed in 2024 and will then be made available through the eISB on the Commission's website and the Department's website.

CLASSIFIED LIST OF LEGISLATION DATABASE

The Commission maintains a Classified List of In-Force Legislation, comprising over 2,000 Acts and over 15,000 Statutory Instruments, organised under 36 subject headings or titles. 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, public sector bodies and the public alike to determine the various Acts that deal with a subject such as environmental law, local government or family law. The Classified List groups the Acts together by subject matter and is thus a useful resource. It is available on the Commission website and linked from the home page of the eISB.

The Classified List is maintained up to date on a weekly basis, using integrated information from the Commission's Access to Legislation work on the Legislation Directory.

PRE-1922 STATUTE LAW REVISION PROGRAMME

In 2019, having received the support of the Office of the Attorney General, the Commission began research to complete certain remaining elements of the Statute Law Revision Programme (SLRP). The outputs from the current SLRP began with the enactment of the *Statute Law Revision (Pre-1922) Act 2005*. The Programme has, through a series of five further Revision Acts enacted between 2007 and 2016, achieved a significant tidying of the Irish statute book, notably by not only repealing obsolete pre-1922 and post-1922 legislation but also by providing definitive lists of retained pre-1922 public, local and private Acts. This has provided important clarity as to the extent of pre-1922 primary legislation that remains in force in the State.

A similar level of clarity has been achieved in respect of pre-1922 secondary legislation (now called statutory instruments) made up to 1820. The *Statute Law Revision Act 2015* revoked all instruments made before 1 January 1821 other than a limited number retained and set out in the schedule to that Act. The Commission's work on SLRP that began in 2019 involves examining secondary legislation made between 1821 and 1922 with a view to determining

what should be revoked or retained. The first part of this work will culminate in the enactment of a Bill dealing with instruments from 1821 to 1860. Heads of a Bill for this period are with the Parliamentary Counsels' Office. Work began in late 2023 on the final tranche of secondary legislation. A further Bill will be required to deal with the material from 1861 to 1922. These Bills when enacted will provide a comprehensive picture of pre-1922 secondary legislation that will complement the comprehensive picture already achieved by the SLRP work on the pre-1922 Acts.

CHAPTER 4

ADMINISTRATION AND RESEARCH SUPPORT IN 2023

INTRODUCTION

The Commission's small administration team provides effective, modern and professional corporate administrative and business services to the Commission in order to support it in meeting its objectives. This includes business support services such as human resource management, financial management, legal and corporate support and information technology support.

The Library and Information Manager manages, reviews and develops the Commission's print and online library and legal information resources, provides current awareness and training resources to the legal research team and maintains the 'search our publications' area of the Commission website.

The organisational structure of the Commission (as of December 2023) is set out in Appendix A.

THE COMMISSION

The Commission consists of the President and four other Commissioners. Commissioners are appointed by the Government for a term of up to five years, and their appointment may be renewed. Mr Justice Frank Clarke, former Chief Justice, was appointed President of the Commission on 12 July 2022 for a term of five years. Of the other four Commissioners, it has been the practice for one Commissioner to be appointed on a full-time basis and for the other three Commissioners to be appointed on a part-time basis. Mr Richard Barrett was appointed full-time Commissioner in April 2022 for a term of four years. The following Commissioners were appointed by the Government for five year terms. The Hon. Mr. Justice Maurice Collins, then a judge of the Court of Appeal, and Dr Andrea Mulligan BL and Assistant Professor of Law, Trinity College Dublin were appointed with effect from 1 October 2020. The Hon. Ms. Justice Niamh Hyland, judge of the High Court was appointed 14 May 2021.

The Commission as a body is responsible for carrying out its statutory functions under the *Law Reform Commission Act 1975*. This includes keeping the law of Ireland under review with a view to its reform. The 1975 Act defined law reform to include: developing the law, codifying the law, including simplifying and modernising the law and revising and

consolidating legislation. The Commission must also prepare from time to time draft programmes of law reform for consideration and approval by Government. The Commission publishes proposals for reform of the law in its Reports, which usually contain draft legislation to implement any proposed reforms, having consulted on those proposals in Consultation Papers. The Commission oversees the direction and content of all its research outputs, which are developed in initial draft form by the legal research team. In terms of law reform proposals, the Commission's main outputs are its programmes of law reform and its Consultation Papers and Reports. In terms of its Access to Legislation work, its main outputs are the Legislation Directory, Revised Acts, the Classified List of Legislation and the pre-1922 Statute Law Revision Programme. The Commission also oversees and monitors key administrative and financial decisions, with the support of the administration team and the Management Committee. The Commission meets formally as a body at least 10 times each year.

MANAGEMENT COMMITTEE

During 2023, the Commission's Management Committee consisted of the full-time Commissioner, the Head of Administration, the Director of Research, the Access to Legislation Manager, the Deputy Directors of Research, the Library and Information Manager and the Deputy Managers for Access to Legislation. 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 work programme.

ADMINISTRATION TEAM

As of December 2023, the Commission's administration team consisted of a Head of Administration, Ms Bríd Rogers, and a team of four staff.

During 2023, 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, including the organisation of recruitment processes under the Commission's CPSA recruitment license;
- Providing administrative support for the research team; and
- Carrying out a variety of administrative functions in relation to launches of publications and the online publication of consultative Papers and Reports (and a limited print run of consultative Papers and Reports).

The Administration team also arrange for the distribution of the Commission’s publications and planning and organising the various tasks associated with the launch of the Commission’s publications. It also arranges event management and corporate services associated with launches, seminars and, where relevant, the annual conference.

LIBRARY AND INFORMATION SERVICES

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

During 2023, the Library and Information Manager worked with suppliers to ensure continued staff access to a broad collection of online resources and worked to improve the onsite print collection. Enhanced access to online resources when working offsite was facilitated with the introduction of a VPN to allow for full access to all electronic resources.

These external resources were supplemented with a new in-house current awareness website and group training on the various services provided by the library.

RESEARCH TEAM

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 draft Consultation Papers (called Issues Papers between 2013 and 2020) and draft Reports.

In 2023, the law reform research team was headed by Rebecca Coen, the Commission’s Director of Research, Robert Noonan, Deputy Director of Research and Leanne Caulfield, Deputy Director of Research. Rebecca Coen resigned in September 2023 and Siobhán Ní Chúlachain BL was appointed as Director of Research in December 2023. Of the 10 sanctioned legal researchers, four are permanent and six are employed on fixed-term contracts.

In 2023, the Commission’s Access to Legislation work (the Legislation Directory, Revised Acts, the Classified List of Legislation and the Statute Law Revision Programme) was overseen by the Access to Legislation Manager, Alma Clissmann, Solicitor, and Deputy Manager, Kate Doran BL. As already noted, in late 2023 the Commission began work on a three-year Statute Law Revision Project concerning pre-1922 secondary instruments. The project manager is Matthew Doncel, assisted by two legal researchers employed on fixed-term contracts.

The Director of Research, with the support of the Deputy Directors of Research, leads and manages the law reform research team, and 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 Consultation Papers and Reports for consideration by the Commission. The Director of Research, the Deputy Directors of Research, the Access to Legislation Manager and Deputy Manager, and the legal research team meet on a regular 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.

FINANCE

Income and expenditure

The Commission is funded by a grant-in aid from the Minister for Public Expenditure and Reform through the annual vote of the Office of the Attorney General. Total income received in 2023 from all sources (primarily the grant-in-aid, and also including any net deferred funding from pensions, transfers to capital account and any refunds from the Department of Social Protection) is set out in the Commission's Financial Statements for 2023 in Appendix C, below. The expenditure incurred covered salaries of Commissioners and staff, pension payments, rent and premises overheads, maintenance of the Commission's library resources, maintenance of the Commission's IT network and printing and distribution costs.

GOVERNANCE ARRANGEMENTS

Overall responsibility and accountability for Commission activities rests with the Commission. The Commission is assisted in that role by the Management Committee, the Administration team 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-in-aid. There is a service level agreement between the Commission and the Office of the Attorney General.

External Audit

Appropriation accounts for 2023 were submitted to the Comptroller and Auditor General for audit and are set out in Appendix C 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 with the *Law Reform Commission Act 1975*.

Internal Audit

Audit Committee

The Commission is also audited internally 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 2023 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 Office Acts 1995 and 2001*.

CODE OF PRACTICE FOR THE GOVERNANCE OF STATE BODIES

During the period of this Annual Report, the Commission ensured that its policies and procedures were in 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 non-commercial state 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

Appendix C of this Annual Report sets out general information on the Commission's income and finance in 2023.

Appendix C also contains a schedule of attendance at Commission meetings for 2023, including the fees and expenses, if any, received by each Commissioner.

Appendix C also contains figures on the salaries, expenses, and costs incurred of attending conferences for the Commissioners in 2023.

Travel and Subsistence

Where relevant, flights and accommodation are organised and paid for in advance by the Legal and Corporate Services Unit in compliance with Government travel policy, and any other related expenses must be vouched.

System of Internal Financial Control

The 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 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*.

Procurement

Procurement in the 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 2023 and is kept under regular review by the Commission and the Management Committee.

Strategy Statement and Annual Work Programme

The Key Objectives in the Commission's *Strategy Statement 2021 – 2023* are matched at an organisational level by targets set out in the Commission's annual work programme. Progress made in achieving these targets is monitored on a regular basis by the Management Committee and Commission.

In preparation for the years 2024 to 2026, the Law Reform Commission prepared a new Strategy Statement.

PMDS

Performance of individual staff members, including legal researchers, is managed through the Performance Management and Development System (PMDS).

ENERGY EFFICIENCY

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 2023 that it took appropriate steps concerning energy conservation and reduction measures in its office premises.

FREEDOM OF INFORMATION ACT 2014

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. FOI requests are logged on the Commission's FOI Log, which forms part of its FOI Scheme. In 2023, the Commission received six FOI requests.

IRISH HUMAN RIGHTS AND EQUALITY COMMISSION ACT 2014

Public bodies are subject to a statutory obligation (under section 42 of the Irish Human Rights and Equality Commission Act 2014) to promote human rights and equality. This is commonly known as "the public sector duty." The Commission's Strategy Statement 2021 – 2023 articulated as one of the Commission's values the "promotion of human rights and equality in all that we do." The Commission established a Human Rights and Equality Committee, which met in 2023. The Commission sought to fulfil its duty in a number of ways over the course of 2023:

1. Accessibility of our work and external communications

The Commission continued to take steps to remove barriers to, and maximise engagement with, its publications. In 2023, the Commission's research staff received plain English training to ensure that the Commission's future publications are written in a clear and accessible style. In April 2023, the Commission published a plain English summary of its Report on Compulsory Acquisition of Land. The purpose of the Plain English summary was to make the Commission's recommendations for law reform easier to access and easier to understand. In 2023, the Commission's staff also commenced work on plain English and easy-to-read versions of the Commission's Report on a Regulatory Framework for Adult Safeguarding, which will be published in 2024.

The Commission introduced the ReachDeck Toolbar on its website to improve the accessibility, readability and reach of its publications. Information about the features and functions of the ReachDeck Toolbar was added to the accessibility webpage on the Commission's website.

2. Promotion of human rights and equality through inclusivity in recruitment

(a) Gender neutrality

To promote equality and inclusivity, the Commission continued to ensure that its recruitment documents use gender-neutral language.

(b) Legal Research Internship Access Scheme

The Legal Research Internship Access Scheme, which was established by the Commission in

2021, was expanded in 2023 to operate in partnership with the Office of the Attorney General (“OAG”), the Chief State Solicitor’s Office (“CSSO”) and the Office of the Director of Public Prosecutions (“ODPP”). This meant that the Scheme, which was originally developed by the Commission, now offers a greater number of accessible internship opportunities across the four bodies.

The Commission is mindful of the evidence of indirect barriers to entry into legal professions which are likely to impact on socio-economically disadvantaged groups in particular (Hook Tangaza (2018) Review of Legal Practitioner Education and Training). The Legal Research Access Internship Scheme was created to provide paid internship opportunities for law students who come from socio-economically disadvantaged backgrounds or have disabilities. The aim of the Scheme is to increase diversity in the legal sector and to improve access to opportunities for students from underrepresented backgrounds.

In 2023, the Commission collaborated with colleagues in the OAG, the CSSO and the ODPP to organise a two-day induction programme for the interns, which included seminars and workshops on topics including the electronic Irish Statute Book and research methods. The Commission gratefully cooperated with other organisations including the Courts Service, the Bar of Ireland and the Law Society of Ireland to offer informative talks and study visits for the interns. A careers event was also organised with speakers from a wide range of organisations and roles to provide the interns with further insights on possible career paths open to law graduates. The 2023 Scheme concluded with a reception event for the interns, which was addressed by the Commission’s intern, Maureen Noonan; the Commission’s President, Mr Justice Frank Clarke; the Attorney General, Rossa Fanning SC; the Director of Public Prosecutions, Catherine Pierse; and the Chief State Solicitor, Maria Browne.

PROTECTED DISCLOSURES ACT 2014

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 in the course of 2023.

COMMISSION RESOLUTION AS TO 2023 FINANCIAL STATEMENTS AND OUTPUTS

At the Commission meeting held on April 2023, the following text was approved by the Commission.

“The Commission **considered** the draft Financial Statements for the Commission for the year ended 31st December 2023 circulated prior to the meeting by the Head of Administration. The Commission **agreed** that the draft Financial Statements correctly reflected the amount of the Commission’s grant-in-aid for the year ended 31st

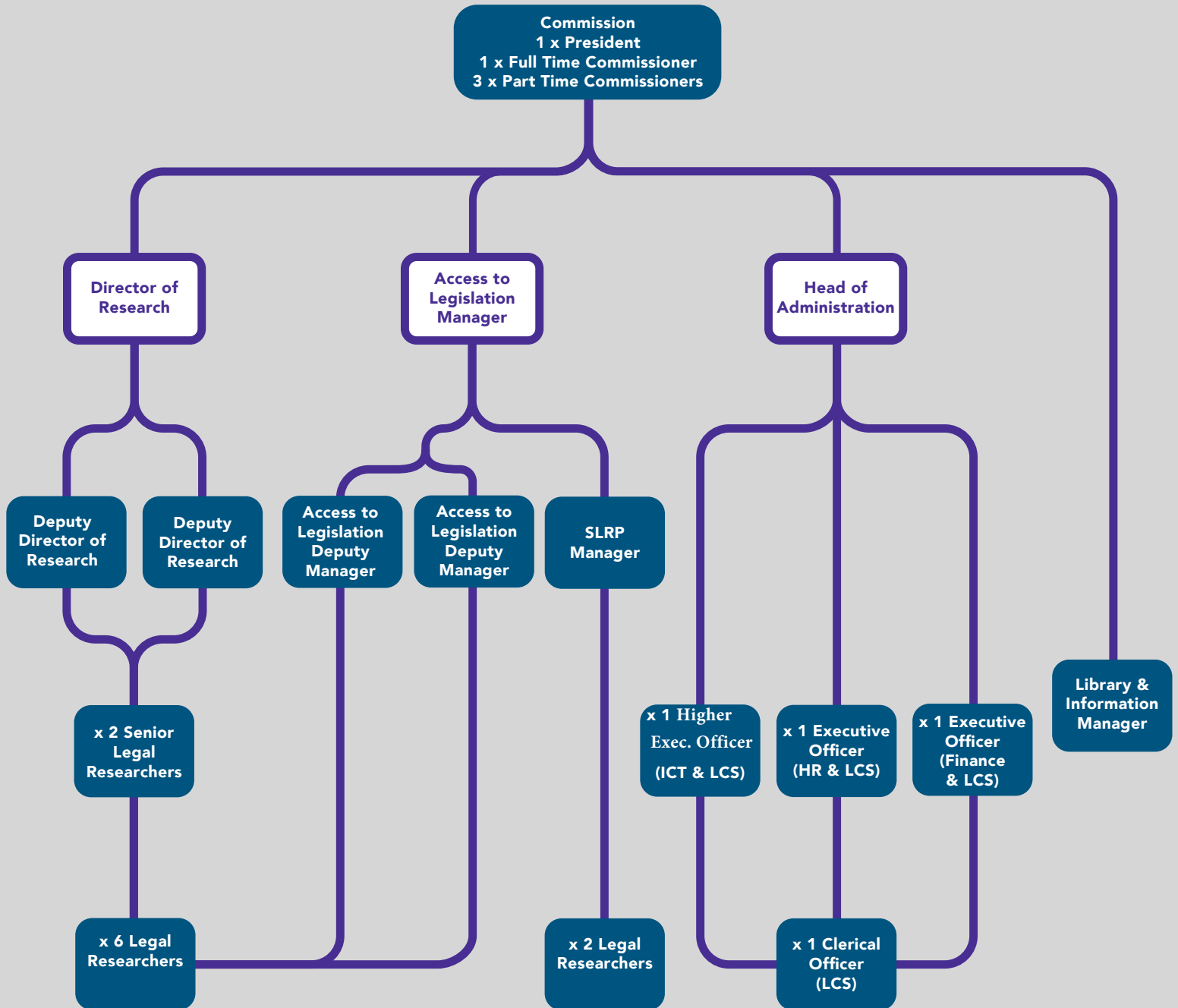
December 2023, and that they also correctly reflected the monthly income and expenditure of the Commission during 2023, which the Commission had previously noted and approved at each of its meetings held in 2023, and at its meeting held in January 2024.

The Commission also **noted** that the Commission's outputs during 2023, which included the preparation and, where relevant, publication of a law reform Discussion Papers, the development of draft publications intended for publication in 2023, and outputs from its Access to Legislation research, were consistent with its programme of research work, which the Commission had previously noted and approved at each of its meetings held in 2023.

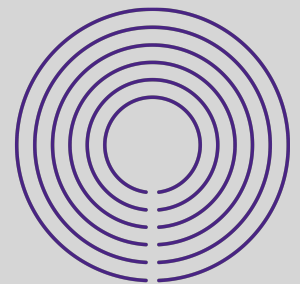
APPENDIX A

LAW REFORM COMMISSION ORGANISATIONAL CHART

LRC Organisation Chart



LCS = Legal and Corporate Support



COIMISIÚN UM
ATHCHÓIRIÚ AN DLÍ
LAW REFORM
COMMISSION

APPENDIX B

**RREPORT AND FINANCIAL STATEMENTS OF LAW REFORM
COMISSION 2023**

Law Reform Commission

Draft Reports & Financial Statements

for the financial year ended 31 December 2023

Law Reform Commission

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Law Reform Commission

Information

President	Mr Justice Frank Clarke
Commissioners	Mr Richard Barrett - Full time Commissioner Mr Justice Maurice Collins - Part time Commissioner Dr Andrea Mulligan, BL - Part time Commissioner Ms Justice Niamh Hyland - Part time Commissioner
Registered office	The Law Reform Commission 5th Floor Styne House Upper Hatch Street Dublin Dublin 2
Auditor	Comptroller & Auditor General 3A Mayor Street Upper Dublin 1 DO1PF72
Bankers	Danske Bank 3 Harbourmaster Place Dublin 1



Ard Reachtair Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Law Reform Commission

Opinion on the financial statements

I have audited the financial statements of the Law Reform Commission for the year ended 31 December 2023 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 2023 and of its income and expenditure for 2023 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 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.

Mary Henry
For and on behalf of the
Comptroller and Auditor General
26 June 2024

Appendix to the report

Responsibilities of Commission members

As detailed in the governance statement and Commission members' report, the Commission members are responsible for

- the preparation of annual financial statements in the form prescribed under section 9 of the Law Reform Commission Act 1975
- 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.

I 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.

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 I identify 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 I identify 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.

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 reports 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 a 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 carries out an evaluation of the work programme at each of its quarterly business meetings, where it reviews progress on all projects, evaluates annually, which was done at its March 2024 meeting, and also when it reviews its draft Annual Report, in the case of the Annual Report 2023 at its May 2024 meeting.

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 2023.

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 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 2023:

Commission member	Role	Date Appointed
Mr Justice Frank Clarke	President	12th July 2022 (appointed)
Mr Richard Barrett	F/T Commissioner	5th April 2022 (appointed)
Mr Justice Maurice Collins	P/T Commissioner	1st October 2020 (appointed)
Dr Andrea Mulligan, BL	P/T Commissioner	1st October 2020 (appointed)
Ms Justice Niamh Hyland	P/T Commissioner	18th May 2021 (appointed)

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 2023, the Commission did not establish any such committee.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at Commission meetings for 2023 is set out below including the fees and expenses received by each Commission member.

Commissioner Name	No. of Meetings Attended	Salary/Fees €	Travel expenses to Commission meetings €	Attendance at conferences/lectures €
President				
Mr Justice Frank Clarke	11	59,183	-	416
Commissioner (F/T)				
Mr Richard Barrett	11	159,444	-	453
Commissioners (P/T)				
Mr Justice Maurice Collins	11	-	-	64
Dr Andrea Mulligan, BL	11	-	-	358
Ms Justice Niamh Hyland	11	-	-	64

*Please note, in addition to the monthly Commission meetings, Commission members attended in excess of forty subject specific meetings/briefings, to discuss ongoing draft chapters of active Reports/Consultation Papers.

The President's salary is 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.

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

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 excludes outsourced "business-as-usual" functions.

	2023	2022
	€	€
Dignity at Work Adjudication	-	34,031
Data Protection Consultancy	2,460	
4th Programme of Law Reform Compulsory Acquisition of Land	-	18,066
4th Programme of Law Reform, Contempt of Court	-	2,400
Ethics review of proposed survey aimed at victims of crime.	-	500
Statute Law Revision Programme	210	-
Consultancy Research Campaign	-	275
Third Party Litigation Funding	4,500	8,000
Updates to specified Revised Acts.	3,920	-
Legislative Directory work on Finance Act 2022.	600	-
Tax advice consultancy	1,845	-
Organisational Governance Review	30,381	-
Rent Review	6,150	-
Total	50,066	63,272

2) Legal Costs and Settlements

There were no legal costs or settlements in 2023.

3) Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

		2023	2022
		€	€
Domestic	Commission	229	-
	Employees	512	16
	Other	-	-
International	Commission	867	-
	Employees	1,348	-
	Other	-	-
Total		2,956	16

4) Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure

	2023	2022
	€	€
Staff Hospitality	4,418	2,566
Client Hospitality	1,301	1,223
	5,719	3,789

Staff Hospitality includes refreshments for Commission meetings and staff canteen expenses.

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 the compliance with the Code. The Commission was in full compliance with the Code of Practice of State Bodies in 2023.



Mr Justice Frank Clarke
President

Date 25th June 2024

Statement on Internal Control

Scope of Responsibility

On behalf of the Commission, I acknowledge its 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 risk 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 Commission for the year ended 31 December 2023 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Attorney General's Audit and Risk Committee also has responsibility for the Commission. This committee comprises a Chairperson, two external members, two staff from the AGO and Chief State Solicitor's Office who have a working knowledge of financial and audit practices. The Audit Committee met 4 times in 2023. The Law Reform Commission audits were on one of the agendas.

The Commission is a small public sector body with sanction for 24 staff and does not have an Internal Audit Function. As noted above, 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 reviews on a biennial basis.

The 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 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 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 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 these 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 assets.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes. 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. Processes have been put in place to monitor the operation of these key controls and report any identified deficiencies;
- Reporting arrangements have been established at all levels where responsibilities for financial management have 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 Commission has procedures in place to ensure compliance with current procurement rules and guidelines. The Commission complied with those procedures during 2023.

Review of Effectiveness

I confirm that the Commission has procedures to monitor the effectiveness of its risk management and control procedures. The 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 Commission responsible for the development and maintenance of the internal control framework. The Internal Audit Unit of the Office of the Attorney General carry out reviews on a biennial basis.

In February 2023, the Head of Administration carried out a review of all policies and procedures, no weaknesses or irregularities were found and were approved by the Management Committee. In February 2023, The Institute of Public Administration was engaged by the Law Reform Commission to carry out a governance review focusing on assessing the current division of responsibilities and operational relationship arrangements at the Commission. The key deliverable from this review was a report outlining observations, findings and recommendations for consideration by the Commission, in consultation with the Office of the Attorney General. There were 25 recommendations falling within six categories, all of which are being considered by the Commission.

Internal Control Issues

There were no weaknesses identified in internal controls in relation to 2023 that require disclosure in financial statements.



Mr Justice Frank Clarke
President

Date 25th June 2024

Law Reform Commission

Statement of Income and Expenditure and Retained Revenue Reserves Year Ended 31 December 2023

	Note	2023 €	2022 €
Income			
Oireachtas Grant	2	2,548,000	2,316,000
Other		10,185	9,588
Deposit Interest		4,899	387
Transfer from/(to) Capital Account		73,732	70,418
Net deferred funding for pensions	7(c)	262,304	252,644
		2,899,120	2,649,037
Expenditure			
Salaries	5	1,385,320	1,241,911
Pensions	7(a)	413,576	392,667
IT		112,037	74,253
Rent and service charges		397,452	391,105
Light and Heat		14,985	13,803
Repairs and Maintenance - Buildings		28,683	2,305
Insurance		3,517	4,030
Telephone		16,784	13,845
Stationery & office management		70,179	39,987
Seminars		1,668	2,162
Library		116,497	126,840
Travelling and subsistence		2,956	16
Cleaning		11,656	12,807
Printing		35,672	24,229
Postage		5,907	2,529
Depreciation		95,835	100,638
Loss on Disposal of Fixed Assets		-	202
Misc Office Expenses		1,825	690
Auditors remuneration		12,500	10,450
Training		23,935	39,357
Corporate Support		50,553	57,349
Professional fees		50,066	63,272
		2,851,603	2,614,447
Surplus/(Deficit) for the Year		47,517	34,590
Balance Brought Forward at 1 January 2023		201,981	167,391
Balance Carried Forward as at 31st December 2023		<u>249,498</u>	<u>201,981</u>

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



Mr Justice Frank Clarke
President

Date 25th June 2024

Law Reform Commission

Statement of Comprehensive Income

Financial year ended 31 December 2023

		Year ended	Year ended
	Note	2023	2022
		€	€
Surplus/(Deficit) for the Year		47,517	34,590
Actuarial Loss (Gain) on Experience on pension scheme liabilities		(547,000)	1,273,000
Actuarial Loss/(Gain) on Change in assumption on pension scheme liabilities		<u>91,000</u>	<u>(2,542,000)</u>
Changes in assumptions underlying the present value of pension scheme liabilities		-	-
Actuarial losses/(gains) on pension liability	7(b)	<u>(456,000)</u>	<u>(1,269,000)</u>
Adjustment to deferred pension funding		456,000	1,269,000
Total Comprehensive Income /(losses) for the year		<u>47,517</u>	<u>34,590</u>

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



Mr Justice Frank Clarke
President

Date 25th June 2024

Law Reform Commission
Statement of Financial Position
As at 31 December 2023

	Note	2023 €	€	2022 €	€
Fixed assets					
Tangible assets	8	175,296		249,028	
			175,296		249,028
Current assets					
Receivables	9	223,914		226,361	
Cash and cash equivalents	3	146,105		102,300	
			370,019		328,661
Current liabilities: amounts falling due within one year					
Payables	10	(107,596)		(100,829)	
Net current assets					
			262,423		227,832
			437,719		476,860
Liabilities: amounts falling due after more than one year					
	11		(12,925)		(25,851)
			424,794		451,009
Deferred retirement benefit funding					
Deferred retirement benefit funding	7(c)		5,516,000		5,710,000
Retirement benefit (liability)	7(d)		(5,516,000)		(5,710,000)
Net assets					
			424,794		451,009
Representing:					
Capital account	4		175,296		249,028
Retained Revenue Reserves			249,498		201,981
			424,794		451,009

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



Mr Justice Frank Clarke
President

Date 25th June 2024

Law Reform Commission
Statement of Cash Flows
Financial year ended 31 December 2023

	Year ended 2023 €	Year ended 2022 €
Net Cash Flows from Operating Activities		
Surplus/(Deficit) for the year	47,517	34,590
Transfer from/(to) Capital Account	(73,732)	(70,418)
Depreciation	95,835	100,638
Loss on Disposal of Fixed Assets	-	202
Decrease/(Increase) in Receivables	2,447	(12,208)
Increase/(Decrease) in Payables	6,767	(7,727)
Increase/(Decrease) in Creditors amounts falling due after more than one year	(12,926)	(12,926)
Cash generated from operations	<u>65,908</u>	<u>32,151</u>
Cash flows from investing activities		
Purchase of tangible assets	(22,103)	(30,422)
Net cash used in investing activities	<u>(22,103)</u>	<u>(30,422)</u>
Net increase/(decrease) in cash and cash equivalents	43,805	1,729
Cash and cash equivalents at beginning of financial year	<u>102,300</u>	<u>100,571</u>
Cash and cash equivalents at end of financial year	<u><u>146,105</u></u>	<u><u>102,300</u></u>

Law Reform Commission

Notes to the Financial Statements Financial year ended 31 December 2023

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the 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 and to make legislation accessible to all.

(b) Statement of compliance

These Financial Statements of the Commission for the year ended 31 December 2023 have been prepared in compliance with FRS102, 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 a 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 the form approved by the Minister for Public Expenditure and Reform. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Commission's financial statements.

(d) Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the 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) Leased Premises Improvements, Office Equipment and Fixtures and Fittings

Leased premises improvements, office equipment and fixtures and fittings are stated at cost less accumulated depreciation, adjusted for any provision for impairment.

Law Reform Commission

Notes to the Financial Statements (continued) Financial year ended 31 December 2023

(f) ctd Depreciation

Depreciation is provided on all lease premises improvements, office equipment and fixtures & fittings 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:

Lease Premises Improvements	- 12.5%	straight line
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 2023.

(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 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 leases 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 year ended 31 December 2023

(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 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 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 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 year ended 31 December 2023

(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 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 Leased Premises Improvements, Fixtures and Fittings and Office 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 Grant voted to the Commission from the Office of the Attorney General (Vote 3 Subhead A4) as shown in the financial statements consists of:

	2023	2022
	€	€
	2,548,000	2,316,000

3. Cash and Cash Equivalents

	2023	2022
	€	€
Bank Current Accounts	146,010	102,196
Petty Cash	95	104
	<u>146,105</u>	<u>102,300</u>

Law Reform Commission

Notes to the Financial Statements (continued)
Financial year ended 31 December 2023

4. **Capital Account**

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

	2023	2022
	€	€
Opening Balance	249,028	319,446
Add: Amount applied to purchase fixed assets	22,103	30,422
Less depreciation of tangible assets	(95,835)	(100,638)
- Less: Disposals of fixed assets - Cost	(4,360)	(12,608)
Add: Accumulated Depreciation on Disposal	4,360	12,406
Closing Balance	<u>175,296</u>	<u>249,028</u>

Law Reform Commission

Notes to the Financial Statements (continued) Financial year ended 31 December 2023

5. Staff Costs

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

	2023	2022
Average number of employees	18	18
	€	€
Wages and salaries	1,385,320	1,241,911

The above figures include the salaries (and expenses, if any) of the President and the full-time Commissioner, the details of which are as follows.

Commissioner Name	2023			2022		
	No. of Meetings Attended	Salary €	Expenses €	No. of Meetings Attended	Salary €	Expenses €
President						
Ms Justice Mary Laffoy 14th January 2022 (retired)	-	-	-	1	1,844	-
Mr Justice Frank Clarke 12th July 2022 (appointed)	11	59,183	-	5	27,841	-
Full Time Commissioner						
Mr Richard Barrett 5th April 2022 (appointed)	11	159,444	-	9	110,942	-
Part Time Commissioners						
Mr Justice Maurice Collins	11	-	-	13	-	-
Dr Andrea Mulligan, BL	11	-	-	13	-	-
Ms Justice Niamh Hyland	11	-	-	13	-	-
Total		218,627	-		140,627	-

Law Reform Commission

Notes to the Financial Statements (continued) Financial year ended 31 December 2023

Employee Short-Term Benefits Breakdown

The table below reflects the number of employee's remuneration in excess of €60,000.

€	2023	2022
60,000 - 69,999	1	1
70,000 - 79,999	3	1
80,000 - 89,999	1	2
90,000 - 99,999	1	-
100,000 - 109,999	-	1
110,000 - 119,999	-	3
120,000 - 129,999	1	-
130,000 - 139,999	-	-
140,000 - 149,999	-	-
150,000 - 159,999	1	-

Aggregate Employee Benefits

	2023	2022
	€	€
Staff Short-Term Benefits	1,385,320	1,241,911
Termination Benefits	-	-
Retirement Benefit Costs	152,696	141,356
Total	1,538,016	1,383,267

The total number of staff employed (WTE) at year end was 21 (2022:20).

There was no termination benefit in 2023.

Key Management Personnel

The total remuneration of those with significant influence/decision making is €489,018 (€420,453 in 2022). This includes the President, the Commissioners and members of the management committee.

€31,692 was deducted from staff by way of pension levy and was paid over to the Office of the Attorney General (€31,870 in 2022).

Law Reform Commission

Notes to the Financial Statements (continued) Financial year ended 31 December 2023

6. Operating Lease

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 eight year lease in accordance with FRS 102.

4th Schedule Vat in the amount of €206,029 was paid in 2017 on the lease. This has been capitalised under Leased Premises Improvements and is being depreciated over the lease period of eight years.

In December 2020, a rent review was agreed effective from 15th February 2020 for a period of 5 years.

The Commission is in the process of renegotiating terms of a new lease to be effective from 15th February 2025.

Lease Commitments

At 31st December 2023 the Commission had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2023	2022
	€	€
Payable within one year	352,730	352,730
Payable within two to five years	58,790	411,520
Payable after five years	-	-

Law Reform Commission

**Notes to the Financial Statements (continued)
Financial year ended 31 December 2023**

7. Retirement benefit costs

	2023	2022
	€	€
(a) Analysis of total retirement benefit costs charged to expenditure		
Current Service Cost	210,000	310,000
Past Service Cost	-	-
Interest on retirement benefit costs charges to expenditure	205,000	84,000
Employee contributions	(1,424)	(1,333)
	413,576	392,667
(b) Movement in net retirement benefit during the financial year		
Net retirement benefit liability at 1 January	5,710,000	6,726,000
Current Service cost	210,000	310,000
Past Service Cost	-	-
Interest Cost	205,000	84,000
Actuarial losses/(gains)	(456,000)	(1,269,000)
Retirement benefit paid in the year	(153,000)	(141,000)
	5,516,000	5,710,000

(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 schemes 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 Public Expenditure and Reform, 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:

	2023	2022
	€	€
Net deferred funding for Retirement Benefits in year		
Funding recoverable in respect of current year retirement benefit costs	415,000	394,000
State grant applied to pay pensioners	(152,696)	(141,356)
	262,304	252,644

The deferred funding asset for retirement benefits as at 31 December 2023 amounted to €5,516,000 (2022: €5,710,000)

Law Reform Commission

Notes to the Financial Statements (continued) Financial year ended 31 December 2023

(d) History of defined benefit obligations	2023	2022	2021	2020
	€	€	€	€
Defined benefits obligations	5,516,000	5,710,000	6,726,000	5,935,000
Experience (gains)/losses on scheme Liabilities Amount	(456,000)	(1,269,000)	725,000	352,000
Percentage of the present value of Scheme Liabilities	8.27%	22%	11%	6%

The cumulative actual (gains) and losses recognised in the Statement of Comprehensive Income amounts to as at 31st December 2023 €1,611,900 (2022: € 2,067,900)

(e) General description of the Scheme

The 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 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.

The valuation used 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 2023.

Assumptions	2023	2022
Rate of expected salary increase	3.75%	4%
Rate of increase in pension payment	3.25%	3.5%
Discount Rate	3.15%	3.5%
Inflation	2.25%	2.5%

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 2023 and 2022.

Year of attaining age 65	2023	2022
Life expectancy - male	22	21.9
Life expectancy - female	24.4	24.3

Law Reform Commission

Notes to the Financial Statements (continued)
Financial year ended 31 December 2023

8. Tangible assets

	Leased Premises Improvements	Office Equipment	Fixtures and fittings	Total
	€	€	€	€
Cost				
At 1 January 2023	330,829	1,318,062	629,472	2,278,363
Additions	-	21,429	674	22,103
Disposals		(4,360)		(4,360)
At 31 December 2023	330,829	1,335,131	630,146	2,296,106
Depreciation				
At 1 January 2023	219,255	1,208,878	601,202	2,029,335
Charge for the financial year	41,354	49,402	5,079	95,835
Disposals	-	(4,360)	-	(4,360)
At 31 December 2023	260,609	1,253,920	606,281	2,120,810
Carrying amount				
At 31 December 2023	70,220	81,211	23,865	175,296
At 31 December 2022	111,574	109,184	28,270	249,028

9. Receivables

	2023	2022
	€	€
Other Receivables	51	1,805
Prepayments	223,863	224,556
	<u>223,914</u>	<u>226,361</u>

10. Payables

	2023	2022
	€	€
Tax and social insurance:		
PAYE and social welfare	36,465	36,647
VAT	5,944	10,383
PSWT	639	2,052
Accruals	51,622	38,821
Rent free lease period accrual < 1 yr	12,926	12,926
	<u>107,596</u>	<u>100,829</u>

Law Reform Commission

Notes to the Financial Statements (continued) Financial year ended 31 December 2023

11. Liabilities: amounts falling due after more than one year.	2023	2022
	€	€
Rent free lease period accrual > 1 yr	12,925	25,851

12. Capital Commitments

The Commission had no outstanding capital commitments as at 31 December 2023.

13. Related Party Disclosures

Those with significant influence/decision making in the Commission consist of the President, the Commissioners and members of the management committee. Total compensation paid to personnel with significant influence/decision making amounted to €489,018 in 2023 (2022: €420,453)

For a breakdown of the remuneration and benefits paid to key management personnel, please refer to Note 5.

The 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 Commission may approve grants or enter into other contractual arrangements with entities in which the 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.

14. Approval of financial statements

The Commission approved the financial statements at its meeting in May 2024.

APPENDIX C

SELECTION OF LAW REFORM COMMISSION EVENTS, MEETINGS AND SEMINARS IN 2023ⁱ

09/01/23	Management Committee Meeting
13/01/23	Commission Meeting, Northern Ireland
17/01/23	Risk Register Committee Meeting
19/01/23	IPA Meeting – LRC Review
25/01/23	Commission Meeting
30/01/23	RTE Prime Time, Styne House
31/01/23	Human Rights and Equality Committee Meeting
09/02/23	CPO Meeting
15/02/23	Commission Meeting
22/02/23	International Law Commissioners Meeting
24/02/23	Access to Justice Conference
06/03/23	Annual Meeting for Audit NSSO
06/03/23	Risk Register Meeting
07/03/23	Commission Meeting CPO
08/03/23	NSSO – Meeting
13/03/23	Management Meeting
27/03/23	Commission Briefing Meeting Adult Safeguarding
28/03/23	Human Rights and Equality Committee Meeting
03/04/23	Commission Meeting Adult Safeguarding
18/04/23	Commission Meeting Third Party Litigation Funding
19/04/23	Commission Meeting Adult Safeguarding
24/04/23	IPA Meeting
25/04/23	Risk Register Meeting
26/04/23	Commission Meeting
05/05/23	Commission Briefing Meeting
17/05/23	Commission Plenary Meeting
08/06/23	IPA Meeting
12/06/23	Access Internship Induction programme
14/06/23	Commission Meeting Adult Safeguarding
28/06/23	Commission Meeting Adult Safeguarding
03/07/23	Briefing Meeting Adult Safeguarding

05/07/23	Commission Meeting Adult Safeguarding
10/07/23	Meeting with Claire Fife (Welsh Government)
13/07/23	Audit Committee Meeting
18/07/23	Management Meeting
26/07/23	Risk Management Meeting
11/08/23	Management Meeting
11/09/23	Briefing Meeting Adult Safeguarding
13/09/23	Commission Meeting Adult Safeguarding
18/09/23	Management Meeting
19/09/23	Risk Management
21/09/23	Adult Safeguarding Team Meeting
29/09/23	Data Protection Commission meeting
12/10/23	NSSO Meeting
18/10/23	Management Meeting
25/10/23	Meeting with Cyprus Law Reform Commission
26/10/23	Access Internship 2024 AGO meeting
01/11/23	Commission Meeting
13/11/23	Adult Safeguarding Commission Meeting
13/11/23	Management Meeting
14/11/23	Meeting Safeguarding Ireland
29/11/23	Commission Meeting
06/11/23	Climate & Sustainability Training
12/12/23	Risk Management Meeting
13/12/23	Management Meeting
20/12/23	Commission Meeting