

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

ANNUAL REPORT 2022

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LAW REFORM COMMISSION AND STAFF

THE COMMISSION

The Law Reform Commission comprises five members, the President and four other Commissioners.¹ In 2022, the Commission members were as follows:

The Hon. Mr Justice Frank Clarke

Appointed 12th July 2022

The Hon. Ms Justice Mary Laffoy

President (retired 14th January 2022)

Mr Richard Barrett

Commissioner (full-time) (Appointed 5th April 2022)

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

Deputy Director of Research:

Robert Noonan

Deputy Director of Research:

Leanne Caulfield (Appointed 7th July 2022)

Access to Legislation Manager:

Alma Clissmann

Access to Legislation Deputy Manager:

Kate Doran

Access to Legislation Deputy Manager:

Fiona Carroll (Appointed 1st September 2022)

¹ On the terms of appointment of the five Commission members, see Chapter 4, below.

Library and Information Manager:

Órla Gillen

LEGAL RESEARCHERS²

Hazel Bergin
Rachel Gaffney
Colin Grant
Ciara O'Brien
Méabh Sexton
Méabh Smyth
Suzanne Scott
Katey Tolan
Clodagh Hunt-Sheridan
Morgane Nerrou
Sophie Van der Valk

COMMISSION ADMINISTRATION STAFF³

Head of Administration: Bríd Rogers

Executive Officers: Ger Mooney
Gavin Walsh
Katie Conlon

Clerical Officer: Claire Carroll

² Not all legal researchers were employed for the full calendar year.

³ Not all members of the administration staff were employed for the full calendar year.

FOREWORD

The year 2022 saw major changes at the Law Reform Commission with the retirement of President Mary Laffoy in January, the arrival of Richard Barrett as full-time commissioner in April and my appointment as the new President in July. The contribution of President Laffoy and her experience as practitioner and as a judge will be very much missed.

The Law Reform Commission published two Consultation Papers in 2022: *Compensating Victims of Crime* (March) and *Liability of Clubs, Societies and other Unincorporated Associations* (December). Work continued on a number of major publications: *Reports on Compulsory Acquisition of Land, Compensation for Victims of Crime, and A Regulatory Framework for Adult Safeguarding*, and Consultation Papers on *Reform of Non-Court Adjudicative Bodies and Appeals to Courts and Third-Party Litigation Funding*.

In November the Commissioners and the Deputy Director of Research attended remotely the annual Meeting of the Five Neighbouring Law Commissions, which is an opportunity for exchange of ideas and a renewal of longstanding links between the Law Commissions of Ireland, England and Wales, Scotland, Northern Ireland and Jersey.

We continue to strengthen the Commission's connection to the community, civil society and other key stakeholders. In addition to extensive project-related consultation, social media enabled the Commission to increase the visibility of our work on Access to Legislation and to connect with those who use and contribute to our publications, as well as those who are interested in our work generally.

The Commission's work on access to legislation in 2022 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 2022 there were over 450 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.

(iv) Statute Law Revision Programme

The pre-1922 Statute Law Revision Programme (SLRP) was progressed well during 2022. The current tranche of this work began in 2019 and will determine what secondary legislation from 1821 to 1922 remains in force. Research to 1860 is complete and Government approval for the draft Scheme/Heads of a Statute Law Revision Bill was given in November 2022. Following this approval, the Commission has engaged with the Office of the Parliamentary Counsel to the Government in finalising the text of the Bill.

The Commission is appreciative of continued support from and collaboration with the former Attorney General, Paul Gallagher SC and his Office during 2022, and looks forward to working with his successor, 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.

Finally, we would like to thank the administrative and legal staff of the Commission for their hard work over the course of 2022, and for their commitment and dedication to the Commission's mission, of keeping the law under independent, objective and expert review and to making current law accessible for all.

The Hon Mr Justice Frank Clarke
Commission President



CHAPTER 1

INTRODUCTION

OVERVIEW OF THE COMMISSION'S WORK IN 2022

During 2022, 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 2022 were the following:

1. Law reform projects

The Law Reform Commission published two Consultation Papers in 2022: *Compensating Victims of Crime* in March, and *Liability of Clubs, Societies and other Unincorporated Associations* in December.

In 2022 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 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) Consulting on and drafting a Report on *Compulsory Acquisition of Land*, which involves a review of the current law on compulsory acquisition of land with a view to the clarification, reform and consolidation of the principles and rules that underlie the process.
- (c) Consulting on and 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.

2. Access to legislation

The Commission's work on access to legislation during 2022 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 450 at the end of 2022, 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 2022 to the point of Government approval for the draft Scheme /Heads of a Statute Law Revision Bill.

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,⁴ 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 2022)

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

⁴ The Legislation Directory is published as an integrated element of the electronic Irish Statute Book (eISB), which is hosted and managed by the Office of the Attorney General.

Access to Legislation

The Commission's work also involves making legislation more accessible to the public. Developments during 2022 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 Director 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 eISB 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.

In November 2022 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.

Meetings with and submissions to Oireachtas Committees Conferences, visits and media contacts

Commissioners and research staff regularly attend and participate in public seminars and conferences, for detail of some of the events attended in 2022. See Appendix C.

International connections and 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 29 November 2022, the Commission participated in the annual meeting of the five neighbouring Law Commissions. The meeting was held online, and was hosted remotely by the Jersey Law Commission. 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 2022

1. Law reform projects in 2022

In 2022 the Commission's law reform work spanned two Programmes of Law Reform, the Fourth and Fifth Programmes of Law Reform.

The priority projects for 2022 were:

- (1) Fourth Programme, Project 8: Compulsory Acquisition of Land;
- (2) Fifth Programme, Project 2: A Regulatory Framework for Adult Safeguarding;
- (3) Fifth Programme, Project 7: Compensating Victims of Crime.

Compulsory Acquisition of Land

The Commission's project on compulsory acquisition of land is concerned with legal issues that arise in the context of compulsory purchases. This requires a careful balancing of two significant interests: the landowner's property rights on one hand, and the pursuit of policies to further the common good on the other. An effective compulsory purchase law must adequately and proportionately balance these competing interests.

In December 2017 the Commission published an Issues Paper seeking views from consultees on various aspects of compulsory purchase law (IP 13–2017). The publication commenced a consultation process in which the Commission received many submissions from individuals and bodies with an interest in compulsory acquisition.

Over the course of 2022 the Commission undertook extensive research and drafting work to progress the Commission's recommendations for the reform and consolidation of the law relating to the compulsory purchase of land. The research team also benefitted from further discussions with consultees, including a round table consultation held in the winter of 2022 with a group of experienced practitioners in the field.

During the course of its consultation, the Commission became aware that revised Planning and Development legislation developed by the Planning Review Group coordinated by the Office of the Attorney General would consolidate and reform significant aspects of the law relating to compulsory acquisition of land. To avoid overlapping remits between law reform activities, the Commission discussed its research with the Planning Review Group, while focusing for the purposes of its own Report on parts of compulsory acquisition law that will not be addressed by the Planning and Development Bill.

The Commission also progressed work on its own draft Bill, which it will attach to its Report on Compulsory Acquisition of Land, on these aspects. In concert with the draft proposals of the Planning and Development Bill, these initiatives would represent significant steps towards a consolidated and unified set of compulsory acquisition rules and procedures under Irish law.

A Regulatory Framework for Adult Safeguarding

In January 2020 the Commission published an Issues Paper on A Regulatory Framework for Adult Safeguarding, a project aimed at making recommendations for a human-rights based, cross-sectoral regulatory framework for adult safeguarding.

The Issues Paper built on existing rights-based analysis and policy development, as well as legislation, notably the Assisted Decision-Making (Capacity) Act 2015, all of which seeks to achieve an appropriate balance between empowerment and protection. The project explores the possible content of a regulatory framework, building on existing arrangements and parallel policy and legislative developments. In general terms, the key elements of such a framework are that it should be rights-based, ensuring an appropriate balance between empowerment and protection; be aimed at preventing, and protecting against, all forms of abuse, including physical, psychological and financial abuse; and actively promote, supervise and enforce a culture of high standards of behaviour and care.

Over the course of 2022, extensive consultation was undertaken with a wide range of stakeholders across this broad-ranging project. The research team consulted with those who will be directly impacted by any legislative developments, as well as social care, medical and legal practitioners, policy makers, legislators and law enforcement and regulatory bodies. The Commission is conscious of parallel work concerning the national policy on adult safeguarding in the health and social care sector, and has worked with the Department of Health to ensure consistency in approaches to, and terminology in, proposed policy and legislation given the importance of an effective cross-cutting, whole- of-government approach to adult safeguarding.

The project is substantial, and involves numerous intersecting aspects and areas of law. The Commission's work includes identifying regulatory gaps and examining whether additional regulatory powers may need to be conferred on an existing body or bodies, or whether a new body may need to be established, as well as considering possible recommendations regarding regulatory oversight functions, such as whether a body should have the power to deal with individual safeguarding complaints as opposed to regulating systems. The project also considers possible recommendations in relation to criminal offences where gaps in the law are identified, as well as specific measures relating to financial abuse, safeguarding powers and duties, and reporting models where suspected – and indeed actual – abuse or neglect are encountered. Independent advocacy, inter-agency collaboration and information-sharing are also being explored, to ensure that the Commission's recommendations on reform of the law in this area are comprehensive, and that the recommendations are solutions-focused, practical and workable and provide adults at risk of abuse and neglect with the best possible legal protections within a comprehensive regulatory framework.

In addition to work on the priority projects, work continued on:

- (1) Fourth Programme, Project 4, Module 1: Contempt of Court
- (2) Fifth Programme, Project 1: Non-Court Adjudicative Bodies and Appeals to Courts;
- (3) Fifth Programme, Project 12: Liability of Unincorporated Associations.

Compensating Victims of Crime

In April 2022 the Commission published its Consultation Paper on Compensating Victims of Crime. The Scheme of Compensation for Personal Injuries Criminally Inflicted, often referred to as “the Criminal Injuries Compensation Scheme”, provides an avenue to compensation for victims of crime without having to pursue a claim for compensation against the offender (which may not be possible or practical in any event). The Commission’s work on the topic involves an extensive examination and analysis of the way in which the State compensation scheme for victims of violent crime operates in Ireland, including the nature of awards of criminal injuries compensation; who is eligible to receive compensation; how the criminal injuries compensation process operates; who should make decisions on compensation awards and what a reformed statutory scheme should look like.

2. Increasing accessibility of Commission publications

In respect of its consultative outputs in 2022—those on Compensating Victims of Crime and Unincorporated Associations—the Commission published further documents to increase reach and accessibility.

For both Papers, Plain English summaries were published:

- (1) Plain English Summary Consultation Paper on Compensating Victims of Crime
- (2) Plain English Summary Consultation Paper on Liability of Unincorporated Associations

Irish-language summaries were also published in respect of both Papers:

- (1) Achoimhre Gaeilge ar an bPáipéar Comhairliúcháin Cúiteamh a Dhéanamh as Íospartaigh na Coireachta
- (2) Achoimhre Gaeilge ar an bPáipéar Comhairliúcháin Dliteanas Clubanna, Cumainn agus Comhlachtaí Neamhchorpraithe eile

The Commission’s efforts in communicating with those who have reading difficulties and with members of the Irish language community have been warmly received by stakeholders. Plain English training has been provided by the National Adult Literacy Agency to every member of the research team.

3. Gender-neutral language

During 2022 the Commission approved an updated policy on gender-neutral language in its publications that favours the use of “they/them” unless the context specifically requires otherwise. This makes Commission publications more inclusive for their audiences.

4. Access Internship

The Commission’s Access Internship, piloted in 2021, was expanded in 2022 to operate in partnership with the Office of the Attorney General.

This is a vitally important outreach activity that offers a paid work experience opportunity, helping to promote greater access to career opportunities in law. It is particularly welcome to be able to expand this internship to other legal environments, such as the Office of the

Attorney General, so interns can gain exposure to working in different kinds of legal environment in the public sector.

5. Implementation of Commission proposals in 2022

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 2022.

Report Title	Summary of Recommendations	Draft Legislation, if applicable, in Report	Information on Implementation
Report on Suspended Sentences LRC 123-2020	Recommendations, building on principles in case law, relate to: sentencing guidance; alternatives to suspended sentences for child offenders; data management and ICT; and collaboration between agencies within the criminal justice system.	Not applicable: guiding principles for suspended sentences in Report	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.

<p>Report on Occupiers' Liability LRC 46-1994</p>			<p>Department of Justice Action Plan 2022, action 89.2: Publish amendment to the Occupiers' Liability Act in regard to the actions required of an occupier to meet the common duty of care, and in relation to the voluntary assumption of risk by visitors.</p>
<p>Report on Mandatory Sentences LRC 108-2013</p>			<p>Department of Justice Action Plan 2022, action 89.2: bring forward proposals to make changes to the law in relation to life sentences. Criminal Justice (Miscellaneous Provisions) Bill 2022</p>
<p>Report on Harmful Communications and Digital Safety LRC 116-2016</p>			<p>Online Safety and Media Regulation Act 2022</p>
<p>Report on Regulatory Powers and Corporate Offences LRC 119-2018</p>			<p>Central Bank (Individual Accountability Framework) Bill 2022; Communications Regulation Bill 2022; Competition (Amendment) Act 2022</p>

<p>Working Paper on the Law Relating to the Liability of Builders, Vendors and Lessors of the Quality and Fitness of Premises LRC WP 1-1977</p>			<p>Regulation of Providers of Building Works and Miscellaneous Provisions Act 2022</p>
<p>Report on Consolidation and Reform of the Courts Acts LRC 97-2010</p>			<p>Implementation Plan on Civil Justice Efficiencies and Reform Measures, recommendation 5.15</p>

CHAPTER 3

ACCESS TO LEGISLATION WORK IN 2022

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 2022, 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 2022, the Commission added over 20 more Revised Acts to the list, reaching over 450 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 2022, the Classified List was updated on a weekly basis.

In 2019, the Commission began work on a fourth resource, the pre-1922 Statute Law Revision Programme (SLRP). 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 belonging

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 2022.

REVISED ACTS

The Commission prepares and updates administrative consolidations of a growing number of Acts, known as Revised Acts. In 2022, the Commission added 20 more Revised Acts to the list, reaching the number of over 450 Revised Acts that are maintained up-to-date. 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 *Firearms Act 1925*, the *Road Traffic Act 1961*, the *Succession Act 1965*, the *European Communities Act 1972*, the *Criminal Justice Act 1984*, the *Building Control Act 1990* 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 2022 around 200 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 2022, the Commission continued to liaise with the Department of Social Protection to work collaboratively with a view to preparing and publishing a Revised Act 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 2023 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 Project 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. Following Government approval in November 2022, work is ongoing to finalise the draft. 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 2022

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.

During 2022, the importance of the Commission's administration team continued in the wake of the COVID-19 pandemic. The administration team and the Management Committee had in place a business continuity plan to ensure that the Commission's work continued remotely and complied with relevant legislation and guidelines, notably through the implementation of remote working arrangements.

The organisational structure of the Commission (as of December 2022) 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. In October 2018, the Government appointed Ms Justice Mary Laffoy, former judge of the Supreme Court, as Commission President for a three year term which ceased on 14 January 2022. 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 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 2022, 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, the Deputy Manager for Access to Legislation and the Statute Law Revision Project Manager. 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 2022, the Commission's administration team consisted of a Head of Administration, Ms Bríd Rogers, and a team of three staff.

During 2022, 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. As already noted, arising from the COVID-19 pandemic, the Commission did not hold an annual conference in 2022.

LIBRARY AND INFORMATION SERVICES

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

During 2022, the Library and Information Manager, Ms Órla Gillen, worked with suppliers to ensure off-site access for staff to an enhanced collection of online resources as well as facilitating, through updated protocols and when possible, access to the print collection. These external resources were supplemented by her in-house generated daily current awareness update, as well as group training on the various services provided by the library. She also continued to work to improve the range and detail of information provided on the external search portal to the Commission's project and corporate publications, available via the Commission's website, as well as provide relevant support in the preparation for publication launches.

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 2022, the law reform research team was headed by Rebecca Coen, the Commission's Director of Research. Dr Robert Noonan was Deputy Director of Research. Ms Leanne Caulfield was appointed Deputy Director of Research in July 2022 and Ms Suzanne Scott was the Commission's permanent legal researcher. In 2022, the remaining six of the Commission's sanctioned eight full-time researchers were employed on fixed-term contracts.

In 2022, 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 2019 the Commission began work on a

three-year Statute Law Revision Project concerning pre-1922 secondary instruments. The project manager is Ms Fiona Carroll, Solicitor, assisted by two additional sanctioned 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 Director 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 2022 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 2022 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 2022 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 2022 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 2022.

Appendix C also contains a schedule of attendance at Commission meetings for 2022, 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 2022.

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. Arising from the COVID-19 pandemic, there was no international travel by the Commission or staff in 2022.

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 2022 and is kept under regular review by the Commission.

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.

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 2022 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 2022, the Commission received eight 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 articulates as one of the Commission's values the "promotion of human rights and equality in all that we do." The Commission sought to fulfil its duty in a number of ways over the course of 2022:

1. Accessibility of our work and external communications

In 2022, The Commission's research staff received plain English training provided by NALA to ensure that its future publications are written in a clear and accessible style.

The Commission also drafted a plain English summary of its Consultation Paper on Compensating Victims of Crime, to ensure that all persons could access the consultation process on that project on an equal basis with others. The obligation to make material accessible applies under the United Nations Convention on the Rights of Persons with Disabilities (UNCPR). The Commission also created accessible surveys to broaden consultation opportunities, and actively sought to consult with groups impacted by law reform research work. These steps created greater opportunities for the Commission to meaningfully engage with stakeholders who may not have been reached through traditional consultative processes.

The Commission also worked on the development of its Research Ethics Policy, setting out procedures to ensure that the interests of consultees, and particularly those of consultees from at-risk, "vulnerable" and minority groups are protected throughout the consultation and research process.

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

(a) Gender neutrality

To promote equality and inclusivity, the Commission revised its recruitment documents and removed references to 'him/her' and 'he/she' and replaced those references with the gender-neutral terms 'they/them'.

(b) Legal Research Access Internship

The Commission offered a paid Legal Research Access Internship for the first time in 2021. It was expanded in 2022 to operate in partnership with the Office of the Attorney General. 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 Internship Access Scheme was created to provide an internship opportunity at the Law Reform Commission for law students who come from socio-economically disadvantaged backgrounds or have disabilities. The aim of the access internship is to increase diversity in the legal profession and to improve access to opportunities for students from underrepresented backgrounds.

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 2022. The investigation of the disclosure made in October 2020 took place in 2021 and was reviewed, as a result of which it was decided to undertake a fresh investigation. The Report received in 2022 concluded that none of the matters that fell within the Protected Disclosures Act 2014 was upheld, and the Report recommended some procedural changes; otherwise no further action was required by the Commission. The Commission accepted the findings and recommendations of the Report.

COMMISSION RESOLUTION AS TO 2022 FINANCIAL STATEMENTS AND OUTPUTS

At the Commission meeting held on April 2022, the following text was approved by the Commission.

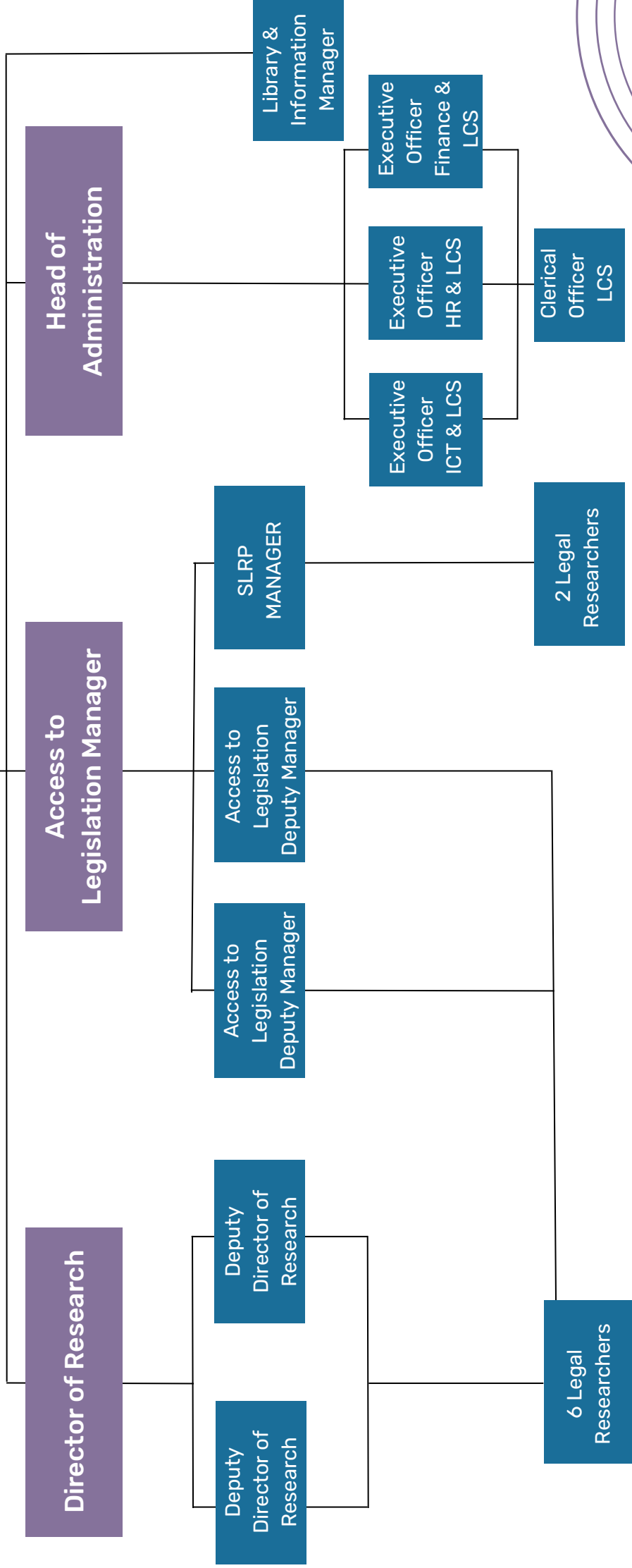
"The Commission **considered** the draft Financial Statements for the Commission for the year ended 31st December 2022 circulated prior to the meeting by the Head of Administration. The Commission **agreed** that the draft Financial Statements correctly reflected the amount of the Commission's grant-in-aid for the year ended 31st December 2022, and that they also correctly reflected the monthly income and expenditure of the Commission during 2022, which the Commission had previously noted and approved at each of its meetings held in 2022, and at its meeting held in January 2023.

The Commission also **noted** that the Commission's outputs during 2022, which included the preparation and, where relevant, publication of a law reform Discussion Papers, the

development of draft publications intended for publication in 2022, 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 2022.

APPENDIX A
LAW REFORM COMMISSION ORGANISATION CHART

Commission:
President
Full Time Commissioner
3 Part Time Commissioners



**APPENDIX B
REPORTS AND FINANCIAL STATEMENTS OF LAW REFORM
COMMISSION 2022**

Law Reform Commission

Reports & Financial Statements

for the financial year ended 31 December 2022

Law Reform Commission

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Law Reform Commission

Information

Presidents

Ms Justice Mary Laffoy (retired 14/01/2022)
Mr Justice Frank Clarke (appointed 12/07/2022)

Commissioners

Mr Richard Barrett - Full time Commissioner (appointed 05/04/2022)
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 Reachtaire 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 2022 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 2022 and of its income and expenditure for 2022 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 September 2023

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 and Deputy 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 annual work programme at each of its monthly meetings, where it reviews progress on all projects, evaluates it in a specific form annually, which was done at its May 2023 meeting, and also when it reviews its draft Annual Report, in the case of the Annual Report 2022 at its May 2023 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 2022.

Commission Structure

The Commission comprises its 5 members, that is, the Commission President, the Full Time Commissioner and 3 Part Time Commissioners, all of whom are appointed by the Government in accordance with the Law Reform Commission Act 1975. The Full Time Commissioner was appointed in 2016 after a PAS/TLAC Competition. The members of the Commission may be appointed for a period of up to 5 years. The Commission meets at least 10 times a year. The table below details the appointment period of Commission members in 2022:

Commission member	Role	Date Appointed
Ms Justice Mary Laffoy	President	9th October 2018 (appointed) 14th January 2022 (retired)
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 2022, the Commission did not establish any such committee.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at Commission meetings for 2022 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
		€	€	€
Presidents				
Ms Justice Mary Laffoy 14th January 2022 (retired)	1	1,844	-	-
Mr Justice Frank Clarke 12th July 2022 (appointed)	5	27,841	-	-
Commissioner (F/T)				
Mr Richard Barrett 5th April 2022 (appointed)	9	110,942	-	-
Commissioners (P/T)				
Mr Justice Maurice Collins	13	-	-	-
Dr Andrea Mulligan, BL	13	-	-	-
Ms Justice Niamh Hyland	13	-	-	-

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. Travel Expenses to Commission meetings for the part-time Commissioners are related to travel from outside Dublin.

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

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.

	2022	2021
	€	€
Dignity at Work Adjudication	34,031	20,808
VAT Advice on Brexit	-	307
Unincorporated Associations Issues Paper	-	1,775
4th Programme of Law Reform, Contempt of Court	2,400	4,400
4th Programme of Law Reform, Compulsory Acquisition of Land	18,066	33,557
Statute Law Revision Programme	-	1,880
Consultancy Research Campaign	275	1,200
Ethics review of proposed survey aimed at Victims of crime.	500	-
Third Party Litigation Funding	8,000	-
Total	63,272	63,927

2) Legal Costs and Settlements

There were no legal costs or settlements in 2022.

3) Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

		2022	2021
		€	€
Domestic	Commission	-	-
	Employees	16	-
	Other	-	-
International	Commission	-	-
	Employees	-	-
	Other	-	-
Total		16	-

4) Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure

	2022	2021
	€	€
Staff Hospitality	2,566	876
Client Hospitality	1,223	-
Total	3,789	876

Staff Hospitality includes refreshments for Commission meetings and staff canteen expenses.
Client Hospitality involves expenditure solely in respect of hosting of public consultative meetings, consultative round tables and report launches.

Statement of Compliance

The Commission has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure the compliance with the Code. The Commission was in full compliance with the Code of Practice of State Bodies in 2022.

Mr Justice Frank Clarke
President



Date 21st September 2023.

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 2022 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 2022. The Law Reform Commission audits were on one of the agendas.

The Commission is a small public sector body with 20 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 2022.

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 January 2023, the HOA carried out a review of all policies and procedures, no weaknesses or irregularities were found and were approved by the Management Committee. As part of this review the findings and observations addressed in the Management Letter of Audit of Law Reform Commission 2021 were examined to ensure that managements responses to the recommendations were in place and operating satisfactorily. In February 2023, The Institute of Public Administration was engaged by the Law Reform Commission to carry out a governance review focussing on assessing the current division of responsibilities and operational relationship arrangements at the Commission. The review will benchmark the activities of the Commission to relevant management and governance standards and norms for an independent body in the public service and where relevant comparable international peers. It will also incorporate engagement with key stakeholders as well as a documentary review of current policies, procedures and protocols. The key deliverable from this review will be a report outlining observations, findings and recommendations for consideration by the Commission, in consultation with the Office of the Attorney General.

Internal Control Issues

There were no weaknesses identified in internal controls in relation to 2022 that require disclosure in the financial statements.

Protected Disclosure

The findings and recommendations in respect of a Protected Disclosure made in 2020 were accepted by the Commission at its December 2022 meeting.

Mr Justice Frank Clarke
President

Date

21st September 2023

Law Reform Commission

Statement of Income and Expenditure and Retained Revenue Reserves
Year Ended 31 December 2022

	Note	2022 €	2021 €
Income			
Oireachtas Grant	2	2,316,000	2,459,600
Other		9,588	2,335
Deposit Interest		387	-
Transfer from/(to) Capital Account		70,418	92,918
Net deferred funding for pensions	7(c)	252,644	66,339
		<u>2,649,037</u>	<u>2,621,192</u>
Expenditure			
Salaries	5	1,241,911	1,261,575
Pensions	7(a)	392,667	387,833
IT		74,253	65,758
Rent and service charges		391,105	400,091
Light and Heat		13,803	7,459
Repairs and Maintenance - Buildings		2,305	2,981
Insurance		4,030	2,514
Telephone		13,845	12,646
Stationery & office management		39,987	5,710
Seminars		2,162	1,711
Library		126,840	118,834
Travelling and subsistence		16	-
Cleaning		12,807	12,155
Printing		24,229	11,356
Postage		2,529	4,100
Depreciation		100,638	112,514
Loss on Disposal of Fixed Assets		202	-
Misc Office Expenses		690	941
Auditors remuneration		10,450	11,050
Training		39,357	44,907
Corporate Support		57,349	52,117
Professional fees		63,272	63,928
		<u>2,614,447</u>	<u>2,580,180</u>
Surplus/(Deficit) for the Year		34,590	41,012
Balance Brought Forward at 1 January 2022		167,391	126,379
Balance Carried Forward as at 31st December 2022		<u>201,981</u>	<u>167,391</u>

The Statement of Cash Flows and notes 1 to 15 form part of these financial statements

Mr Justice Frank Clarke
President

Date *21st September 2022*

Law Reform Commission

Statement of Comprehensive Income

Financial year ended 31 December 2022

		Year ended	Year ended
	Note	2022	2021
		€	€
Surplus/(Deficit) for the Year		34,590	41,012
Actuarial Loss (Gain) on Experience on pension scheme liabilities		1,273,000	-
Actuarial Loss/(Gain) on Change in assumption on pension scheme liabilities		<u>(2,542,000)</u>	<u>725,000</u>
Changes in assumptions underlying the present value of pension scheme liabilities		-	-
Actuarial losses/(gains) on pension liability	7(b)	<u>(1,269,000)</u>	<u>725,000</u>
Adjustment to deferred pension funding		1,269,000	(725,000)
Total Comprehensive Income /(losses) for the year		<u>34,590</u>	<u>41,012</u>

The Statement of Cash Flows and notes 1 to 15 form part of these financial statements

Mr Justice Frank Clarke
President

Date 21st September 2023

Law Reform Commission

Statement of Financial Position
As at 31 December 2022

	Note	2022		2021	
		€	€	€	€
Fixed assets					
Tangible assets	8	249,028		319,446	
			249,028		319,446
Current assets					
Receivables	9	226,361		214,153	
Cash and cash equivalents	3	102,300		100,571	
			328,661	314,724	
Current liabilities: amounts falling due within one year					
Payables	10	(100,829)		(108,556)	
Net current assets			227,832	206,168	
			476,860	525,614	
Liabilities: amounts falling due after more than one year					
	11		(25,851)	(38,777)	
			451,009	486,837	
Deferred retirement benefit funding	7(c)		5,710,000	6,726,000	
Retirement benefit (liability)	7(d)		(5,710,000)	(6,726,000)	
Net assets			451,009	486,837	
Representing:					
Capital account	4		249,028	319,446	
Retained Revenue Reserves			201,981	167,391	
			451,009	486,837	

The Statement of Cash Flows and notes 1 to 15 form part of these financial statements

Mr Justice Frank Clarke
President

Date 21st September 2023

Law Reform Commission
Statement of Cash Flows
Financial year ended 31 December 2022

	Year ended 2022 €	Year ended 2021 €
Net Cash Flows from Operating Activities		
Surplus/(Deficit) for the year	34,590	41,012
Transfer from/(to) Capital Account	(70,418)	(92,918)
Depreciation	100,638	112,514
Loss on Disposal of Fixed Assets	202	-
Decrease/(Increase) in Receivables	(12,208)	2,974
Increase/(Decrease) in Payables	(7,727)	(11,973)
Increase/(Decrease) in Creditors amounts falling due after more than one year	(12,926)	(12,926)
Cash generated from operations	<u>32,151</u>	<u>38,683</u>
Cash flows from investing activities		
Purchase of tangible assets	(30,422)	(19,596)
Net cash used in investing activities	<u>(30,422)</u>	<u>(19,596)</u>
Net increase/(decrease) in cash and cash equivalents	1,729	19,087
Cash and cash equivalents at beginning of financial year	100,571	81,484
Cash and cash equivalents at end of financial year	<u>102,300</u>	<u>100,571</u>

Law Reform Commission
Notes to the Financial Statements
Financial year ended 31 December 2022

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 2022 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 2022

(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	- Over the Lease Period
Office Equipment	- 20% straight line
Fixtures & Fittings	- 10% straight line

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

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

There was no impairment in 2022.

(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 2022

(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 2022

(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:

	2022	2021
	€	€
	2,316,000	2,459,600

3. Cash and Cash Equivalents

	2022	2021
	€	€
Bank Current Accounts	102,196	100,467
Petty Cash	104	104
	<u>102,300</u>	<u>100,571</u>

Law Reform Commission

Notes to the Financial Statements (continued)
Financial year ended 31 December 2022

4. Capital Account

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

	2022	2021
	€	€
Opening Balance	319,446	412,364
Add: Amount applied to purchase fixed assets	30,422	19,596
Less depreciation of tangible assets	100,638	112,514
- Less: Disposals of fixed assets - Cost	12,608	-
Add: Accumulated Depreciation on Disposal	12,406	-
Closing Balance	<u>249,028</u>	<u>319,446</u>

Law Reform Commission

Notes to the Financial Statements (continued)
Financial year ended 31 December 2022

5. Staff Costs

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

	2022	2021
Average number of employees	18	18
	€	€
Wages and salaries	<u>1,241,911</u>	<u>1,261,575</u>

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	2022			2021		
	No. of Meetings Attended	Salary	Expenses	No. of Meetings Attended	Salary	Expenses
		€	€		€	€
President						
Ms Justice Mary Laffoy 14th January 2022 (retired)	1	1,844	-	11	49,000	-
Mr Justice Frank Clarke 12th July 2022 (appointed)	5	27,841	-	-	-	-
Full Time Commissioners						
Mr Raymond Byrne 14th July 2021 (retired)	-	-	-	7	92,965	-
Mr Richard Barrett 5th April 2022 (appointed)	9	110,942	-	-	-	-
Part Time Commissioners						
Mr Justice Maurice Collins	13	-	-	11	-	-
Mr Justice Richard Humphreys 16th April 2021 (ceased)	-	-	-	4	-	-
Dr Andrea Mulligan, BL	13	-	-	6	-	-
Ms Justice Niamh Hyland	13	-	-	6	-	-
Total		140,627	-		141,965	-

Law Reform Commission

Notes to the Financial Statements (continued)
Financial year ended 31 December 2022

Employee Short-Term Benefits Breakdown

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

€	2022	2021
60,000 - 69,999	1	1
70,000 - 79,999	1	2
80,000 - 89,999	2	1
90,000 - 99,999	-	-
100,000 - 109,999	1	-
110,000 - 119,999	3	2
120,000 - 129,999	-	-
130,000 - 139,999	-	-
140,000 - 149,999	-	1
150,000 - 159,999	-	-

Aggregate Employee Benefits

	2022	2021
	€	€
Staff Short-Term Benefits	1,241,911	1,261,575
Termination Benefits	-	223,661
Retirement Benefit Costs	141,356	97,833
Total	1,383,267	1,583,069

The total number of staff employed (WTE) at year end was 20 (2021:20).

There was no termination benefit in 2022.

Key Management Personnel

The total remuneration of those with significant influence/decision making is €420,453 (€409,465 in 2021). This includes the President, the Commissioners and members of the management committee.

€31,870 was deducted from staff by way of pension levy and was paid over to the Office of the Attorney General (€34,327 in 2021).

Law Reform Commission

**Notes to the Financial Statements (continued)
Financial year ended 31 December 2022**

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.

Lease Commitments

At 31st December 2022 the Commission had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2022	2021
	€	€
Payable within one year	352,730	352,730
Payable within two to five years	411,520	764,250
Payable after five years	-	-

Law Reform Commission

Notes to the Financial Statements (continued)
Financial year ended 31 December 2022

7. Retirement benefit costs

	2022	2021
	€	€
(a) Analysis of total retirement benefit costs charged to expenditure		
Current Service Cost	310,000	340,000
Past Service Cost	-	-
Interest on retirement benefit costs charges to expenditure	84,000	50,000
Employee contributions	(1,333)	(2,167)
	<u>392,667</u>	<u>387,833</u>
(b) Movement in net retirement benefit during the financial year		
Net retirement benefit liability at 1 January	6,726,000	5,935,000
Current Service cost	310,000	340,000
Past Service Cost	-	-
Interest Cost	84,000	50,000
Actuarial losses/(gains)	(1,269,000)	725,000
Retirement benefit paid in the year	(141,000)	(324,000)
Net Retirement benefit liability at 31 December	<u>5,710,000</u>	<u>6,726,000</u>
(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:

	2022	2021
	€	€
Net deferred funding for Retirement Benefits in year		
Funding recoverable in respect of current year retirement benefit costs	394,000	390,000
State grant applied to pay pensioners	(141,356)	(323,661)
	<u>252,644</u>	<u>66,339</u>

The deferred funding asset for retirement benefits as at 31 December 2022 amounted to €5,710,000 (2021: € 6,726,000)

Law Reform Commission

Notes to the Financial Statements (continued) Financial year ended 31 December 2022

(d) History of defined benefit obligations	2022	2021	2020	2019
	€	€	€	€
Defined benefits obligations	5,710,000	6,726,000	5,935,000	5,266,000
Experience (gains)/losses on scheme Liabilities Amount	(1,269,000)	725,000	352,000	1,177,000
Percentage of the present value of Scheme Liabilities	22%	11%	6%	22%

The cumulative actual (gains) and losses recognised in the Statement of Comprehensive Income amounts to €2,067,900 as at 31st December 2022 (2021: € 3,336,900)

(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 2022.

Assumptions	2022	2021
Rate of expected salary increase	4%	3.5%
Rate of increase in pension payment	3.5%	3%
Discount Rate	3.5%	1.2%
Inflation	2.5%	2%

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 2022 and 2021.

Year of attaining age 65	2022	2021
Life expectancy - male	21.9	21.8
Life expectancy - female	24.3	24.2

Law Reform Commission

Notes to the Financial Statements (continued)
Financial year ended 31 December 2022

8. Tangible assets

	Leased Premises Improvements	Office Equipment	Fixtures and fittings	Total
	€	€	€	€
Cost				
At 1 January 2022	330,829	1,301,813	627,907	2,260,549
Additions	-	28,857	1,565	30,422
Disposals	-	(12,608)	-	(12,608)
At 31 December 2022	330,829	1,318,062	629,472	2,278,363
Depreciation				
At 1 January 2022	177,901	1,166,901	596,301	1,941,103
Charge for the financial year	41,354	54,383	4,901	100,638
Disposals	-	(12,406)	-	(12,406)
At 31 December 2022	219,255	1,208,878	601,202	2,029,335
Carrying amount				
At 31 December 2022	111,574	109,184	28,270	249,028
At 31 December 2021	152,928	134,912	31,606	319,446

9. Receivables

	2022	2021
	€	€
Other Receivables	1,805	1,010
Prepayments	224,556	213,143
	<u>226,361</u>	<u>214,153</u>

10. Payables

	2022	2021
	€	€
Tax and social insurance:		
PAYE and social welfare	36,647	27,496
VAT	10,383	6,739
PSWT	2,052	1,669
Accruals	38,821	59,726
Rent free lease period accrual < 1 yr	12,926	12,926
	<u>100,829</u>	<u>108,556</u>

Law Reform Commission

Notes to the Financial Statements (continued) Financial year ended 31 December 2022

11. Liabilities: amounts falling due after more than one year.

	2022	2021
	€	€
Rent free lease period accrual > 1 yr	<u>25,851</u>	<u>38,777</u>

12. Capital Commitments

The Commission had no outstanding capital commitments as at 31 December 2022.

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 €420,453 in 2022 (2021: €409,465)

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. Covid-19

In accordance with FRS102, COVID-19 is a non adjusting Post Balance Sheet event, with no impact on the financial statements for 2022. The Commission will continue to assess the impacts of emerging risks on its operations in the course of 2023, including any potential costs or impairments which may require to be reflected in the 2022 Financial Statements.

15. Approval of financial statements

The Commission approved the financial statements at its meeting in May 2023.

**APPENDIX C
SELECTION OF LAW REFORM COMMISSION EVENTS,
MEETINGS AND SEMINARS IN 2022ⁱ**

12/01/22	Commission Meeting
17/01/22	Management Committee Meeting
21/01/22	Legislation Directory/ Classified List plan – Microsoft Teams
16/02/22	Commission Meeting
21/02/22	Management Committee Meeting
10/03/22	Meeting with Dept. of Justice at Styne House
24/03/22	Commission Meeting
30/03/22	Commission Meeting Adult Safeguarding
25/04/22	Management Committee Meeting
27/04/22	Commission Meeting
18/05/22	Meeting with Dept. of Justice at Styne House
01/06/22	Meeting with Claire Bruton (EBA) - external
10/06/22	CPO project meeting
13/06/22	CPO- local authority agent meeting
22/06/22	Commission Meeting- CPO & Adult Safeguarding
27/06/22	Management Committee Meeting
28/06/22	Deputy Access to Legislation Manager – Interviews
29/06/22	CPO meeting with Planning Group at Styne House
11/07/22	Commission Meeting (Zoom) on Adult Safeguarding
20/07/22	Commission Meeting - focus on CPO (Zoom link required)
26/07/22	Meeting with Collin Ryan (Dep of Housing)
26/07/22	CPO meeting with Tom Ward
27/07/22	Commission Meeting- Adult Safeguarding (Zoom link required)
04/08/22	CPO Meeting with Ray Clarke (ESB)
10/08/22	Meeting with NSSO
02/09/22	Internship meeting with AGO Interns
09/09/22	CPO meeting with Department of Housing
29/09/22	P1 Meeting with Heads of Legal of QJBF
30/09/22	Commission Meeting focus on Unincorporated Associations
13/10/22	CPO meeting with Transport Infrastructure Ireland
21/10/22	Meeting with DCEDIY (Adult Safeguarding)
21/10/22	Professional Regulatory and Disciplinary Bar Association Conference
25/10/22	Management Committee Meeting
26/10/22	Meeting with Justice and Enterprise
26/10/22	Commission Meeting
02/11/22	October Commission Meeting - (Reform Project)
03/11/22	Meeting with Valuation Tribunal - Styne House
08/11/22	Human Rights and Equality Committee Meeting
10/11/22	Central Bank of Ireland Meeting
16/11/22	Public Sector Management and Governance Conference

17/11/22	Third Party Litigation Funding – Meeting
18/11/22	Annual Human Rights and Equality Conference 2022
21/11/22	Compensating Victims of Crime – Meeting
22/11/22	CPO Meeting
22/11/22	Commission Meeting - Unincorporated Associations
24/11/22	Risk Management for Public Service Organisations and State Agencies - TEAMS
29/11/22	Five Nations Law Reform Conference
30/11/22	Management Committee Meeting
14/12/22	Commission Meeting-Legislation Directory Presentation - Third Party Litigation-CPO

Stakeholder engagement over the course of 2022 included meetings and consultations with representatives from:

An Garda Síochána
 An Post
 Central Bank of Ireland
 Church of Ireland
 Commissioners of Irish Lights
 Cork City Council
 Courts Service
 Criminal Injuries Compensation Tribunal
 Decision Support Service
 Department of Agriculture
 Department of Children
 Department of Defence
 Department of Enterprise, Trade and Employment
 Department of the Environment, Climate and Communications
 Department of Finance
 Department of Foreign Affairs
 Department of Health
 Department of Housing Department of Justice
 Department of Public Expenditure and Reform
 Department of Rural and Community Development
 Department of the Taoiseach
 Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
 Department of Transport
 Department of Social Protection
 Dublin City Council
 Dublin City University
 HIQA
 HSE National Safeguarding Office (AS)
 Intellectual Property Office of Ireland
 Irish Association of Social Workers (IASW)

Irish Human Rights and Equality Commission (IHREC)
Irish Prison Service
Limerick City Council
Maynooth University
Members of the legal professions
National Library of Ireland (NLI)
Ordnance Survey Ireland
Rape Crisis Network Ireland (RCNI)
Revenue Commissioners
Safeguarding Ireland
Sage Advocacy
Support After Homicide
Seanad Civil Engagement Group
St. John of God Hospital, Stillorgan
St. Vincent de Paul
Support After Homicide
University of Limerick
Valuation Office Ireland
Victims of crime
Waterways Ireland

ⁱ Meetings during 2022 were attended by relevant representative or representatives of the Commission