

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

# **ANNUAL REPORT 2024**



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## LAW REFORM COMMISSION AND STAFF

### THE COMMISSION

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The Law Reform Commission comprises five members, the President and four other Commissioners. In 2024, the Commission members were as follows:

**The Hon. Mr Justice Frank Clarke**

President

**Mr Richard Barrett**

Commissioner (full-time)

**The Hon. Mr Justice Maurice Collins**

Commissioner (part-time)

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

**The Hon. Ms Justice Niamh Hyland**

Commissioner (part-time) (resigned 31<sup>st</sup> January 2024)

**The Hon. Ms Justice Eileen Roberts**

Commissioner (part-time) (appointed 1<sup>st</sup> February 2024)

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### COMMISSION STAFF

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**Director of Research:**

Siobhán Ní Chúlacháin (appointed 8<sup>th</sup> January 2024)

**Deputy Director of Research:**

Dr Robert Noonan (resigned 24<sup>th</sup> March 2024)

Matthew Doncel (appointed 15<sup>th</sup> July 2024)

**Deputy Director of Research:**

Leanne Caulfield (resigned 3<sup>rd</sup> June 2024)

Doireann Ansbro (appointed 9<sup>th</sup> September 2024)

**Access to Legislation Manager:**

Alma Clissmann

**Access to Legislation Deputy Manager:**

Kate Doran

**Access to Legislation Deputy Manager:**

Fiona Carroll (retired 1<sup>st</sup> October 2024)

Dr Robert Noonan (appointed 18<sup>th</sup> November 2024)

**Library and Information Manager:**

Sarah Foley

**Statute Law Revision Programme Manager:**

Matthew Doncel (reassigned 14<sup>th</sup> July 2024)

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LEGAL RESEARCHERS<sup>1</sup>

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Aoife Enright  
Cameron Moss  
Colin Grant  
Ciara O'Brien  
Katey Tolan  
Morgane Nerrou  
Kiri O'Neill  
Síona Molony  
Steven Marren  
Caoilin Young  
Fiachra Ó Cochláin  
Jenny Mc Donnell  
Amy Sloane  
Emily Kelly  
James Clarke  
Saoirse Hyland

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COMMISSION ADMINISTRATION STAFF

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<b>Head of Administration:</b>	Bríd Rogers
<b>Higher Executive Officer:</b>	Gavin Walsh
<b>Executive Officers:</b>	Katie Conlon Kevin Gibson
<b>Clerical Officer:</b>	Claire Carroll (resigned 25 <sup>th</sup> March 2024) Adam Donnelly (appointed 3 <sup>rd</sup> May 2024)

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<sup>1</sup> Not all Legal Researchers were employed for the full year

## FOREWORD

During 2024, the Law Reform Commission remained diligently engaged in advancing its current projects while strategically planning for upcoming initiatives. At the start of the year, a significant undertaking for the Law Reform Commission was the formulation of a comprehensive Report on the A Regulatory Framework for Adult Safeguarding. Despite its complexity, the endeavour was effectively managed through the efforts of dedicated staff and facilitated by constructive collaboration with stakeholders. The culmination of these efforts resulted in the successful issuance of the 1,000 page report and two draft Bills in April, 2024.

Looking ahead, the Commission is working on the following key projects, including Compensating Victims of Crime, Non-Court Adjudicative Bodies, and Third-party Litigation funding (TPLF). The work on our report into the reform of the Victim Compensation scheme is well-advanced. Similarly, the Consultation Paper on TPLF garnered invaluable submissions and the report is currently being drawn up, while progress on Non-Court Adjudicative Bodies was significantly advanced.

With these projects in mind, the Commission built up our research capacity in 2024. With the addition of a new Director of Research, two new deputy directors of research and new research staff, experts and interns, the Commission remains a dynamic centre for innovative research methodologies and technological tools.

The Commission was happy to continue its cooperation with neighbouring Law Reform bodies, with our Director of Research attending a meeting in Jersey in November, 2024.

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

The Commission's work on Access to Legislation is of importance to users because legislation is published as enacted, without amendments, and without this work finding the current state of the law would be much more difficult. The Commission's work in 2024 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 2024, there were over 500 Revised Acts being maintained, with 13 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 updated on a monthly basis.

(iv) Statute Law Revision project

The Statute Law Revision project continues to identify and recommend the revocation or retention of pre-1922 legislation. The team is currently focusing on statutory instruments in the period 1861 to 1922.

In addition, the Commission is working closely with the Department of Transport on a project to consolidate all of the Road Traffic Acts.

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

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

The Commissioners and all staff are looking forward to celebrating the Law Reform Commission's 50<sup>th</sup> Anniversary in 2025.

A handwritten signature in black ink, appearing to read 'F Clarke'.

**The Hon Mr Justice Frank Clarke  
Commission President**

# CHAPTER 1 INTRODUCTION

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## OVERVIEW OF THE COMMISSION'S WORK IN 2024

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During 2024, 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 2024 were the following:

### 1. Law reform projects

The Commission published a 1,000-page **Report on a Regulatory Framework for Adult Safeguarding** on 19<sup>th</sup> April 2024. This report recommends the introduction of a regulatory framework, based on best practices drawn from comprehensive research and analysis of domestic law and adult safeguarding legislation in other jurisdictions. Currently, statutory bodies in Ireland have limited powers to intervene when at-risk adults face abuse or neglect, as demonstrated by several incidents in recent years. The Commission engaged in extensive consultation with regulators, professional bodies, government departments, human rights organizations, advocacy groups, and relevant professionals.

The Commission recommended the introduction of adult safeguarding legislation with a rights-based framework that outlines duties on relevant entities to prevent and respond to harm. The Adult Safeguarding Bill 2024 attached to the report seeks to establish a comprehensive, rights-based, cross-sectoral framework to help at-risk adults protect themselves. It suggests safeguarding duties on service providers and mandates cooperation and information sharing, as well as mandatory Garda vetting for relevant persons. It also recommends expanding the roles of existing regulators like HIQA and the Mental Health Commission, while protecting those who report harm in good faith. The recommendations also included improvements to advocacy services and mandatory adult safeguarding training for staff of financial institutions, credit unions and post offices to address financial abuse of at-risk adults.

The draft Criminal Law (Adult Safeguarding) Bill 2024, also attached to the report, proposes four new criminal offences including an offence of intentional or reckless abuse, neglect or ill-treatment, an offence of exposing a relevant person to a risk of serious harm or abuse, an offence of coercive control, and an offence of coercive exploitation of at-risk adults. The coercive exploitation offence would criminalise a range of coercive and exploitative behaviours such as "cuckooing" where a person befriends an at-risk adult and takes over their home to conduct illegal activities or engage in anti-social behaviour.

Also in 2024, the Commission's law reform research continued on the following law reform projects:

- a) Work is on-going to make recommendations based on the Law Reform Commission's consultation process about ***Third Party Litigation Funding in Ireland***. Third-party funding occurs when an entity ("the funder"), who is otherwise unconnected to a party to a legal dispute, finances the cost of resolving that dispute on behalf of that party. If the dispute is resolved in favour of the funded party, the funder is reimbursed the amount of their initial investment and receives additional remuneration as a return on that investment. The law in Ireland currently prohibits the funding of legal cases by outside parties who do not have a legitimate and independent interest in the outcome.
- b) The Commission's Report on ***Compensating Victims of Crime*** is expected to be published in 2025. The report contains the Commission's final analysis and law reform recommendations for the State compensation scheme. This follows extensive examination and analysis of the way in which the current compensation scheme for victims of violent crime operates in Ireland and the receipt of views and submissions from interested parties and relevant stakeholders. This report will include a draft Bill.
- c) Drafting is underway for 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 2024 included the following:

- the Legislation Directory, the online index of legislative changes to Acts and Statutory Instruments, was updated every week reflecting the publication of new legislation.
- Revised Acts, which are Acts as-amended showing changes made since enactment, were at over 500 at the end of 2024, 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 updated weekly in tandem with the Legislation Directory.
- 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 2024, with a Bill for the period 1821 to 1860, and introduced in the Seanad in October. Work is well advanced on the period 1861 to 1922.

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## THE COMMISSION'S STATUTORY FUNCTIONS

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

- developing the law,

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

Since it was established, the Commission has published over 225 documents (Issues Papers, Working Papers, Consultation Papers and Reports) containing proposals for law reform and also publishes its Access to Legislation outputs (the Legislation Directory, Revised Acts and the Classified List of Legislation). A full list of Commission publications is available on the Commission's website at [www.lawreform.ie](http://www.lawreform.ie) where all publications are available to download free of charge. In addition, the Commission is working closely with the Department of Transport on a project to consolidate all of the Road Traffic Acts.

### **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 2024)

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

### **Access to Legislation**

The Commission's work also involves making legislation more accessible to the public. Developments during 2024 in the work on Access to Legislation are discussed in Chapter 3.

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## OUR STRATEGY STATEMENT 2024-2026

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The Commission's *Strategy Statement 2024-2026*, available at [www.lawreform.ie](http://www.lawreform.ie), was published in January 2024.

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 2024-2026, 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 2024-2026* identifies five 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: Legal Research*

*To support the Commission by providing high-quality, impartial, and objective legal research.*

### *Key Objective 3: Access to Legislation*

*To make available online timely information on the current state of all in-force legislation; to make available online more administrative consolidations of Acts in their current, as-amended state (Revised Acts); and to continue the work of the Stature Law Revision Programme (SLRP).*

### *Key Objective 4: Administration*

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

### *Key Objective 5: Communication and Outreach*

*To cultivate collaborative relationships and extend our outreach within the legal community and the general public, thereby enhancing the visibility and impact of the Law Reform Commission's work.*

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## **HOW WE DO OUR RESEARCH AND HOW WE CONSULT**

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

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

It is essential that the Commission's proposals for reform are practical, relevant, solutions-driven and focused on the end users of legislation. Consultation is therefore of central importance to the Commission's work. As publications, proposals and recommendations develop, consultations are held with experts or practitioners working in a particular area, representatives of interest groups and other interested parties, including legal practitioners and other relevant professionals, representative bodies and NGOs, politicians and members of the Government, Government Departments and

Offices, and members of the public who wish to engage with the Commission. The insights we gain from the opinions and experiences of consultees enrich the Commission's publications and aid us in developing recommendations that are end-user focused, workable and effective.

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

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

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

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## MAINTAINING EXTERNAL RELATIONSHIPS

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### **Communication with Government Departments and stakeholders**

The Commission regularly communicates with relevant Government Departments about current and future projects. The Commission is in regular contact with the legal profession and universities.

### **Meetings with Attorney General**

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

the conduct of its functions under the 1975 Act.

### **International connections, annual meeting of neighbouring Law Commissions**

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

In addition, the five neighbouring Law Commissions of England and Wales, Scotland, Jersey, Northern Ireland and Ireland, respectively, hold an annual meeting, which allows for an exchange of views on developments in law reform, including methodology, as well as maintaining important links between the bodies. The Commission in Northern Ireland is not currently/ operational.

On 22<sup>nd</sup> November 2024, the Commission participated in the annual meeting of the neighbouring Law Commissions. The meeting was held in St Helier and was hosted by the Jersey Law Commission. In attendance from Ireland was the Director of Research, Siobhán Ní Chúlacháin. Each Commission made written and oral presentations on their current and planned work programme, with a discussion of synergies and opportunities.

The manager of the Access to Legislation division attended the European Forum of Official Gazettes annual conference in Paris on 3-5 October 2024, together with a representative of the Office of the Attorney General.

## CHAPTER 2 LAW REFORM WORK AND IMPLEMENTATION IN 2024

In 2024, the Commission's law reform work spanned two Programmes of Law Reform - the Fourth and Fifth Programmes of Law Reform.

The priority projects for 2024 were:

- (1) Fifth Programme, Project 2: A Regulatory Framework for Adult Safeguarding;
- (2) Fourth Programme, Project : Compensating Victims of Crime
- (3) Fourth Programme, Project 4: Third Party Litigation Funding
- (4) Fifth Programme, Project 1: Non-Court Adjudicative Bodies and Appeals to Courts

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

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In April, 2024, the Commission published a 1,000 page Report entitled **A Regulatory Framework for Adult Safeguarding**. The report details the proposed framework for adult safeguarding, drawing on extensive research and analysis of domestic law and adult safeguarding legislative frameworks in other jurisdictions. The Commission engaged in extensive consultation with regulators, professional bodies, relevant government departments, human rights organisations, advocacy bodies, representative groups, and relevant professionals.

Statutory bodies currently have limited ability to intervene where an adult is at risk of abuse or neglect, as has been highlighted by a number of incidents over recent years. Against this background, the Commission recommended the introduction of adult safeguarding legislation, underpinned by a robust, rights-based framework setting out duties and obligations to prevent and respond to harm of at-risk adults.

The Adult Safeguarding Bill 2024 aims to provide a comprehensive, rights-based, cross-sectoral statutory and regulatory framework to empower at-risk adults to protect themselves from harm. It imposes safeguarding duties on providers of relevant services, and provides for cooperation and information sharing between relevant bodies, as well as mandatory Garda vetting of relevant persons. It recommended expanding the remit of existing regulators and providing statutory protection for all persons who report harm of at-risk adults in good faith. It also recommends imposing a duty to report harm on relevant persons.

The Commission recommends the establishment of a social work-led adult Safeguarding Body with a statutory function to promote the health, safety and welfare of at-risk adults, and to receive and act on reports of harm. It recommends that there be mandatory statutory adult safeguarding reviews where serious abuse or neglect of an at-risk adult is known or suspected, or an at-risk adult dies and abuse or neglect is known or suspected to be a factor in their death. Such reviews should focus on the lessons to be learned to prevent further incidents and to improve the safety and quality of services rather than apportioning blame.

Amendments were suggested to the Domestic Violence Act 2018 on foot of the Commission's recommendations to address domestic abuse of at-risk adults. The Commission identified other measures to prevent harm to at-risk adults by other individuals, outside of the domestic abuse context and recommended that the courts should be able to make full, interim and emergency no-contact orders to protect at-risk adults. Other recommendations included improvements to

advocacy services, legislative amendments and adult safeguarding training for staff of RFSPs, credit unions and post offices to address financial abuse of at-risk adults.

Four new criminal offences are proposed in the Commission's Report and defined in the draft Criminal Law (Adult Safeguarding) Bill 2024. They are (1) an offence of intentional or reckless abuse, neglect or ill-treatment of a relevant person, (2) an offence of exposure of a relevant person to a risk of serious harm or sexual abuse, (3) an offence of coercive control of a relevant person, and (4) an offence of coercive exploitation of a relevant person.

An executive summary of the Report was published in English and Irish and the whole report was also published in plain English and easy-to-read formats.

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#### FOURTH PROGRAMME, PROJECT 4: THIRD-PARTY LITIGATION FUNDING

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The Commission published a Consultation Paper on the law relating to **third-party litigation funding** on 17 July 2023. The Paper considered the law on maintenance and champerty, which currently make most third-party litigation funding arrangements unlawful in Ireland. The Paper also considered whether third-party litigation funding should be legalised and, if it is, how it might be legalised and regulated. The Commission's call for submissions was extended to 15 December 2023. By the closure of this consultation period the Commission had received 24 written submissions from a variety of stakeholders.

In 2024 the Commission began analysing and considering the submissions received and engaged in some stakeholder consultation. The Commission began the development of its recommendations for reform of this area which will be contained in its Report. It is hoped to publish a report and draft Bill in 2025.

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#### FIFTH PROGRAMME, PROJECT 7: COMPENSATING VICTIMS OF CRIME

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The Commission published a Consultation Paper on the law relating to the **Compensating Victims of crime** in February 2022. This consultation paper was also published in plain English format and it was accompanied by an on-line survey. The paper considered the existing scheme relating to the compensation of victims and identified its strengths and weaknesses with a view to reforming the Scheme.

The paper also considered whether the body administering compensation should be put on a statutory footing and if so, the form that statutory body should take. By the closure of this consultation period the Commission had received 19 written submissions from a variety of stakeholders, a number of meetings were held with other stakeholders and a number of on-line submissions were also received.

In 2024 the Commission began an extensive examination and analysis of the way in which the compensation scheme for victims of violent crime operates in Ireland and a consideration of the receipt of views and submissions from interested parties and relevant stakeholders. The Commission began development of its recommendations for reform of this area which will be contained in its Report. The Commission's Report on **Compensating Victims of Crime** is expected to be published in 2025. The report contains the Commission's final analysis and law reform recommendations for the State compensation scheme and will include a draft Bill.

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## FIFTH PROGRAMME, PROJECT 1: NON-COURT ADJUDICATIVE BODIES AND APPEALS TO COURTS

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Drafting is underway for a Consultation Paper on ***Non-Court Adjudicative Bodies and Appeals to Courts***, which aims to examine ways in which decision-making processes of non-court adjudicative bodies and judicial oversight of their decisions might be standardised and simplified. It is anticipated that this consultation paper will be accompanied by a number of surveys, tailored to garner information from members of the public, from adjudicators and from participants at various aspects of non-court adjudicative bodies. The Paper suggests a number of reforms and will seek to explore whether reform is necessary and/or achievable for bodies involved in adjudications in Ireland. Progress on Non-Court Adjudicative Bodies was significantly advanced with the expertise of visiting scholar Professor Paul Daly from the University of Ottawa.

The following projects constitute the Commission's anticipated workload for the second half of 2025 and into 2026:

- Fifth Programme, Project 12, Liability of Unincorporated Associations;
- Fifth Programme, Project 14, Aspects of Family Law (Recognition of Foreign Divorces only);
- Fifth Programme, Project 15, Aspects of Land and Conveyancing Law (Adverse Possession only).

## **Establishment of Dynamic Purchasing System for Legal Research Expertise**

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

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

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

## Legal Research Internship Access Scheme

The Commission’s Legal Research Internship Access Scheme, piloted in 2021 and formally approved as an annual Scheme from 2022, was expanded in 2024 to operate in partnership with the Office of the Attorney General, the Chief State Solicitor’s Office and the Office of the Director of Public Prosecutions.

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

## Implementation of Commission proposals in 2024

The Commission monitors implementation of its recommendations and records a general overview in an [implementation table](#) on its website [www.lawreform.ie](http://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 2024.

<b>Report Title</b>	<b>Information on Implementation</b>
<a href="#">Report on Suspended Sentences</a> LRC 123-2020	Department of Justice Action Plan 2022, action 45: Review Law Reform Commission recommendations on alternatives to suspended sentences for children and progress legislation to provide for such alternatives.
<a href="#">Report on Knowledge or Belief Concerning Consent in Rape Law</a> LRC 122-2019	Passed all legislative stages and entered into law on 17 <sup>th</sup> Jul 2024 as the Criminal Law (Sexual Offences and Human Trafficking) Act 2024

<p><a href="#">Report on Privilege for Reports of Court Proceedings under the Defamation Act 2009</a> LRC 121-2019</p>	<p>Head 12 of the Draft General Scheme of the Defamation (Amendment) Bill became Part 5 of the Defamation (Amendment) Bill 2024, as initiated in the Dáil on 2 Aug 2024</p>
<p><a href="#">Report on Occupier's Liability</a> LRC 46-1994</p>	<p>Courts and Civil Law (Miscellaneous Provisions) Act 2023 (insofar as it amends the Occupiers' Liability Act 1995)</p>
<p><a href="#">Report on Mandatory Sentences</a> LRC 108-2013</p>	<p>Criminal Justice (Miscellaneous Provisions) Act 2023</p>

## CHAPTER 3 ACCESS TO LEGISLATION WORK IN 2024

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### INTRODUCTION

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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 2024, 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 2024, the Commission added over 30 more Revised Acts to the list, reaching over 500 Revised Acts that are maintained up-to-date at the end of the year, not counting 13 revisions repealed.

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 2024, the Classified List was updated on a weekly basis.

Since 2019, the Commission began work on a fourth resource, the pre-1922 Statute Law Revision Programme (SLRP). During 2024, 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.

In 2024, an Access to Legislation Group was convened under the auspices of the Office of the Taoiseach. It comprises representatives from the Oireachtas Bills Office, the Office of the Attorney General, the Law Reform Commission and some Departments with heavy legislative programmes. Meeting quarterly, the objective of the group is to discuss and coordinate matters of common interest, including standards, technology and priorities.

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## LEGISLATION DIRECTORY

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The Commission maintains the Legislation Directory (LD), which is published on the electronic Irish Statute Book website (eISB) hosted by the Office of the Attorney General. The LD notes the effects of all new legislation on existing legislation in tables related to each Act. For example, to see all changes to the *Succession Act 1965* made since it was enacted, a user can find the 1965 Act on the eISB, and click on the "Amendments, Commencement and SIs made under the Act" tab to see how the Act has been amended since 1965.

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

The LD was maintained up to date each week in 2024.

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## REVISED ACTS

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The Commission prepares and updates administrative consolidations of a growing number of Acts, known as Revised Acts. In 2024, the Commission added over 30 more Revised Acts to the list, reaching the number of over 531 Revised Acts that are maintained up-to-date (other than 13 which have been repealed). Around half of these Acts are all Acts enacted from 2004 onwards that have been textually amended (such as the *Companies Act 2014* and the *Data Protection Act 2018*), other than Finance Acts and the *Social Welfare Consolidation Act 2005*, in relation to which, as noted below, a Revised Act is currently in preparation. The other Revised Acts are selected pre-2004 Acts and include groups such as employment law, child law, family law and road traffic Acts. They include much-used Acts such as the *Road Traffic Act 1961*, the *Succession Act 1965*, the *European Communities Act 1972*, the *Criminal Justice Act 1984*, the *Building Control Act 1990*, the *Firearms Acts 1925 to 2007* and the *Planning and Development Act 2000*. The preparation of the Revised Acts is assisted by the Commission's work on the Legislation Directory.

The Revised Acts are updated within one to two months of being amended and are published on the Commission website. They are individually linked from the relevant original Act on the eISB, with a choice of display by section and by entire Act in HTML format, with annotations, and by entire Act in PDF, with and without annotations. The annotations include the sources of any changes and commencement information. In 2024 299 revisions of Revised Acts were prepared within 2 months of amendment, some multiple updates to the same Act.

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

In 2024, the Commission continued to liaise with the Department of Social Protection to work collaboratively with a view to preparing and publishing a Revised Act version of the *Social Welfare Consolidation Act 2005*. This will incorporate all amendments to the 2005 Act which have been made since 2005 in 26 Social Welfare Amendment Acts and, to a

lesser extent, in 14 other Acts of the Oireachtas. The Revised Act will also include editorial details of the several hundred statutory instruments made under the 2005 Act or made under earlier legislation but continued in force by section 362(2) of the 2005 Act. The work is being undertaken by a senior official in the Department in compliance with the Commission's Operational Manual for the Preparation of Revised Acts. As the work involved is being undertaken by an existing staff member of the Department and by existing staff of the Commission, it is not envisaged that this project will give rise to any additional costs. The Department and Commission share the view that the work when completed will be very beneficial and will ensure that the body of social welfare law will be more accessible and can be kept up-to-date into the future. It is now expected that the Revised Act will be completed in 2025 and will then be made available through the eISB on the Commission's website and the Department's website.

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## CLASSIFIED LIST OF LEGISLATION DATABASE

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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.

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## PRE-1922 STATUTE LAW REVISION PROGRAMME

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

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

1860. This Bill covering 1821 to 1860 was introduced in the Seanad in October 2024. Work began in late 2023 on the final tranche of secondary legislation for the period 1861 to 1922 and a draft list is nearing completion and will be published for consultation in 2025. A further Bill will be required to deal with this material. 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 statutes.

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## CHAPTER 4 ADMINISTRATION AND RESEARCH SUPPORT IN 2024

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### INTRODUCTION

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

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

The organisational structure of the Commission (as of December 2024) is set out in Appendix A.

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### THE COMMISSION

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The Commission consists of the President and four other Commissioners. Commissioners are appointed by the Government for a term of up to five years, and their appointment may be renewed. Mr Justice Frank Clarke, former Chief Justice, was appointed President of the Commission on 12 July 2022 for a term of five years. Of the other four Commissioners, it has been the practice for one Commissioner to be appointed on a full-time basis and for the other three Commissioners to be appointed on a part-time basis. Mr Richard Barrett was appointed full-time Commissioner in April 2022 for a term of four years. The following Commissioners were appointed by the Government for five year terms. The Hon. Mr. Justice Maurice Collins, then a judge of the Court of Appeal, and Dr Andrea Mulligan BL and Assistant Professor of Law, Trinity College Dublin were appointed with effect from 1 October 2020. The Hon. Ms. Justice Eileen Roberts, judge of the High Court was appointed 1 February 2024.

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.

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## MANAGEMENT COMMITTEE

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During 2024, the Commission's Management Committee consisted of the full-time Commissioner, the Head of Administration, the Director of Research, the Access to Legislation Manager and the Deputy Manager for Access to Legislation. The Management Committee meets on a regular basis to review all major issues relevant to the efficient and effective operation of the Commission. One of the principal responsibilities of the Committee is to monitor progress on achieving the targets set out in the Commission's work programme.

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## ADMINISTRATION TEAM

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As of December 2024, the Commission's administration team consisted of a Head of Administration, Ms Bríd Rogers, and a team of four staff.

During 2024, 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.

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## LIBRARY AND INFORMATION SERVICES

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

During 2024, the Library and Information Services Manager worked with suppliers to ensure continued staff access to a broad collection of online resources and worked to improve the onsite print collection. Enhanced access to online resources was facilitated with the move towards SSO with some of our electronic resources. New knowledge management practices were introduced to support day-to-day work. These external resources were supplemented with in-house current awareness and an enhanced training database.

The Library and Information Services Manager actively engaged with the wider legal library community through participation in professional associations and conferences, fostering collaboration, knowledge sharing, and best practices.

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## RESEARCH TEAM

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The primary role of the research staff is to develop draft texts for consideration by the Commission. This includes preparing an initial scoping paper for a project which sets out the parameters of the areas under discussion. In the subsequent stages of a project this involves the development of draft consultation papers (called issues papers between 2013 and 2020) and draft reports.

In 2024, the law reform research team was headed by Siobhán Ní Chúlacháin, the Commission's Director of Research. On 24<sup>th</sup> March, 2024, Robert Noonan, Deputy Director of Research resigned and he was replaced by Matthew Doncel on 15<sup>th</sup> July, 2024. Leanne Caulfield, Deputy Director of Research resigned on 3<sup>rd</sup> June, 2024 and was replaced by Doireann Ansbro on 9<sup>th</sup> September 2024. Of the 10 sanctioned legal researchers, four are permanent and six are employed on fixed-term contracts.

In 2024, 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 Managers, Kate Doran BL and Dr. Robert Noonan. As already noted, in late 2023 the Commission began work on a three-year Statute Law Revision Project concerning pre-1922 secondary instruments.

The Director of Research, with the support of the Deputy Directors of Research, leads and manages the law reform research team, and advises and assists the researchers with a view to assuring an appropriate output and quality of work. This includes carrying out general background research, preparing scoping papers, preparing draft documents and draft consultation papers and reports for consideration by the Commission. The Director of Research, the Deputy Directors of Research, the Access to Legislation Manager and Deputy Manager, and the legal research team meet on a regular basis as a group to exchange views on the areas on which they are conducting research.

Researchers are encouraged to publish in relevant law journals during their time with the

Commission. This includes articles dealing with areas on which the researcher is actively involved.

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## FINANCE

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### **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 2024 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 2024 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.

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## GOVERNANCE ARRANGEMENTS

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Overall responsibility and accountability for Commission activities rests with the Commission. The Commission is assisted in that role by the Management Committee, the Administration 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 2024 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*.

### **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 2024 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*.

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## CODE OF PRACTICE FOR THE GOVERNANCE OF STATE BODIES

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During the period of this Annual Report, the Commission 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 2024.

Appendix C also contains a schedule of attendance at Commission meetings for 2024, 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 2024.

### **Travel and Subsistence**

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

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

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

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

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

### **Procurement**

Procurement in the Commission is conducted by the Administration staff who ensure that procurement is in the line with EU law and Government circulars. They are in regular

contact with the Office of Government Procurement to avail of centralised managed services where available.

### **Commission’s Risk Register**

The Commission’s Risk Register was updated in 2024 and is kept under regular review by the Commission and the Management Committee.

### **Strategy Statement and Annual Work Programme**

The Key Objectives in the Commission’s *Strategy Statement 2024 – 2026* 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).

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## ENERGY EFFICIENCY

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In accordance with the *European Communities (Energy End-use Efficiency and Energy Services) Regulations 2009* (SI No. 542 of 2009), and Directive 2006/32/EC, the Commission ensured during 2024 that it took appropriate steps concerning energy conservation and reduction measures in its office premises.

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## FREEDOM OF INFORMATION ACT 2014

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The Commission continues to meet its obligations under the *Freedom of Information Act 2014* in accordance with its Freedom of Information (FOI) Scheme, which is published on its website, [www.lawreform.ie](http://www.lawreform.ie). FOI requests are logged on the Commission’s FOI Log, which forms part of its FOI Scheme. In 2024, the Commission received three FOI requests.

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## IRISH HUMAN RIGHTS AND EQUALITY COMMISSION ACT 2014

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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 2024 – 2026* articulated as one of the Commission’s values the “promotion of human rights and equality in all that we do.” The Commission established a Human Rights and Equality Committee, which met in 2024. The Commission sought to fulfil its duty in a number of ways over the course of 2024:

## **1. Accessibility of our work and external communications**

The Commission continued to take steps to remove barriers to, and maximise engagement with, its publications. In 2023 and again in 2024, the Commission's research staff received plain English training to ensure that the Commission's future publications are written in a clear and accessible style. In April 2023, the Commission published a plain English summary of its Report on Compulsory Acquisition of Land and in April 2024, its report on a Regulatory Framework for Adult Safeguarding was published in plain English and Easy-to-Read formats. The purpose of these publications was to make the Commission's recommendations for law reform easier to access and easier to understand.

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

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

### **(a) Gender neutrality**

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

### **(b) Legal Research Internship Access Scheme**

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

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

In 2024, the Commission collaborated again with colleagues in the OAG, the CSSO and the ODPP to organise a two-day induction programme for the interns, which included seminars and workshops on topics including the electronic Irish Statute Book and research methods. The Commission gratefully cooperated with other organisations including the Courts Service, the Bar of Ireland and the Law Society of Ireland to offer informative talks and study visits for the interns. A careers event was also organised with speakers from a wide range of organisations and roles to provide the interns with further insights on possible career paths open to law graduates. The 2024 Scheme concluded with a reception event for the interns, which was addressed by the Commission's intern, Megan Giblin; the Commission's President,

Mr Justice Frank Clarke; the Attorney General, Rossa Fanning SC; the Director of Public Prosecutions, Catherine Pierse; and the Chief State Solicitor, Maria Browne.

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## PROTECTED DISCLOSURES ACT 2014

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

No protected disclosures were made in the course of 2024.

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## COMMISSION RESOLUTION AS TO 2024 FINANCIAL STATEMENTS AND OUTPUTS

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At the Commission meeting held on March 2024, the following text was approved by the Commission.

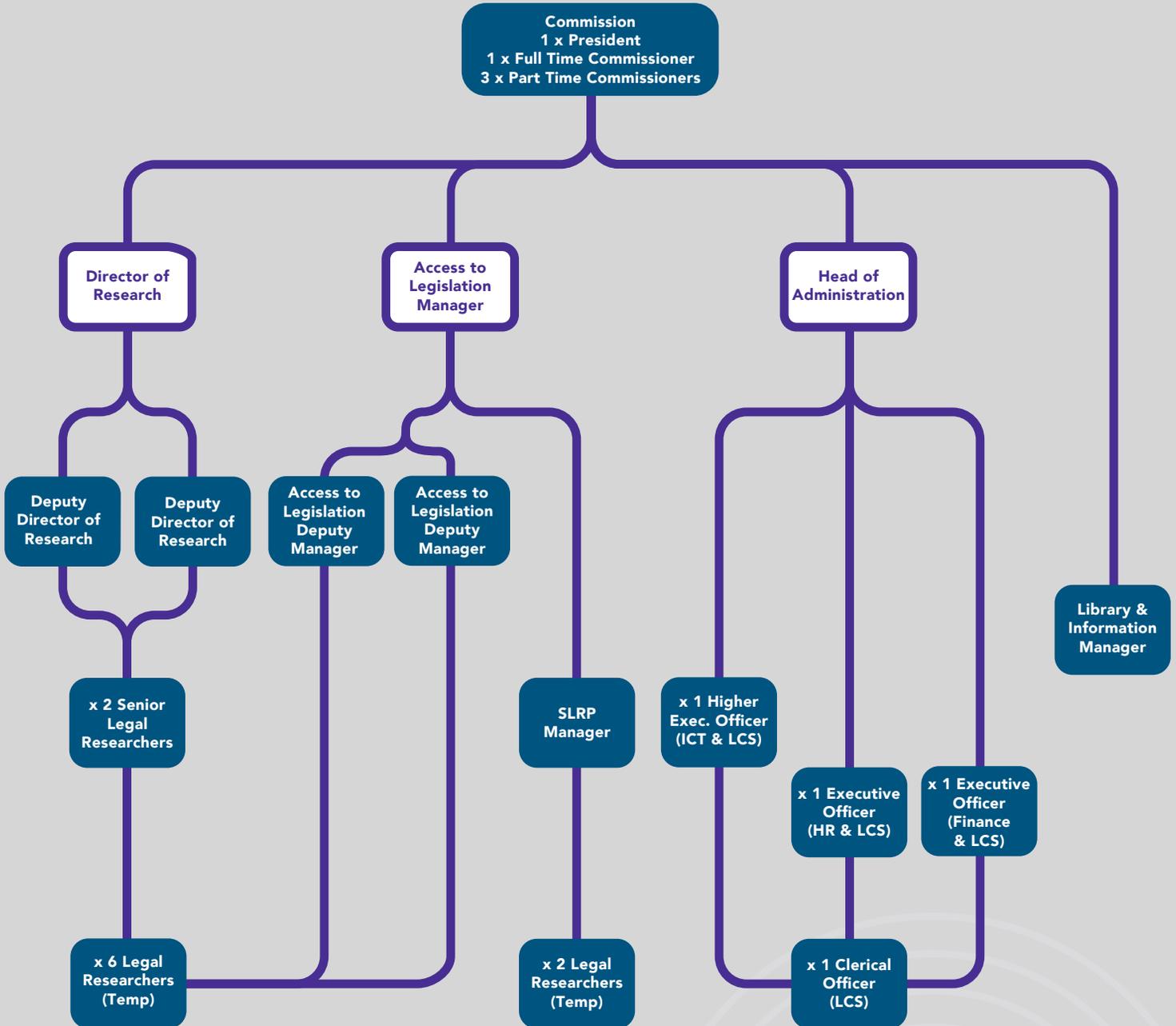
"The Commission **considered** the draft Financial Statements for the Commission for the year ended 31st December 2024 circulated prior to the meeting by the Head of Administration. The Commission **agreed** that the draft Financial Statements correctly reflected the amount of the Commission's grant-in-aid for the year ended 31st December 2024, and that they also correctly reflected the monthly income and expenditure of the Commission during 2024, which the Commission had previously noted and approved at each of its meetings held in 2024, and at its meeting held in January 2025.

The Commission also **noted** that the Commission's outputs during 2024, which included the preparation and, where relevant, publication of a law reform Discussion Papers, the development of draft publications intended for publication in 2024, 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 2024.

# **APPENDIX A**

## **LAW REFORM COMMISSION ORGANISATIONAL CHART**

# LRC Organisation Chart 2025



COIMISIÚN UM  
ATHCHÓIRIÚ AN DLÍ  
LAW REFORM  
COMMISSION

**APPENDIX B**

**REPORT AND FINANCIAL STATEMENTS OF LAW REFORM COMMISSION 2024**

**Law Reform Commission**

**Draft Reports & Financial Statements**

**for the financial year ended 31 December 2024**

## Law Reform Commission

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## Law Reform Commission

### Information

<b>President</b>	Mr Justice Frank Clarke
<b>Commissioners</b>	Mr Richard Barrett - Full time Commissioner Mr Justice Maurice Collins - Part time Commissioner Dr Andrea Mulligan, BL - Part time Commissioner Ms Justice Niamh Hyland - Part time Commissioner (Retired 31st January 2024) Ms Justice Eileen Roberts - Part time Commissioner (Appointed 1st February 2024)
<b>Registered office</b>	The Law Reform Commission 5th Floor Styne House Upper Hatch Street Dublin Dublin 2
<b>Auditor</b>	Comptroller & Auditor General 3A Mayor Street Upper Dublin 1 DO1PF72
<b>Bankers</b>	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 2024 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 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

#### *Basis of opinion*

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

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

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

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

I have nothing to report in that regard.

**Georgina O Mahony**  
For and on behalf of the  
Comptroller and Auditor General  
26 June 2025

## 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 Members' 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, Infrastructure, Public Service Reform and Digitalisation. The Commission is responsible for ensuring good governance and performs these tasks by setting strategic objectives and targets in its Strategy Statement and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Law Reform Commission are the responsibility of the Full Time Commissioner and Senior Management team. The Full Time Commissioner and the Senior Management team must follow the broad strategic direction set by the Commission, and must ensure that all Commission members have a clear understanding of the key activities and decisions related to the Commission, and of any significant risks likely to arise. The Full Time Commissioner acts as a direct liaison between the Commission and Senior Management.

### **Commission Responsibilities**

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

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

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

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

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

The Commission carries out an evaluation of the work programme at each of its quarterly business meetings, where it reviews progress on all projects, evaluates annually, which was done at its March 2025 meeting. The Commission also reviews its draft Annual Report, in the case of the Annual Report 2024 which was carried out at its February 2025 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 2024.

### **Commission Structure**

The Commission comprises its 5 members, that is, the Commission President, the Full Time Commissioner and 3 Part Time Commissioners, all of whom are appointed by the Government in accordance with the Law Reform Commission Act 1975. The members of the Commission may be appointed for a period of up to 5 years. The Commission meets at least 10 times a year. The table below details the appointment period of Commission members in 2024:

Commission member	Role	Date Appointed
Mr Justice Frank Clarke	President	12th July 2022 (appointed)
Mr Richard Barrett	F/T Commissioner	5th April 2022 (appointed)
Mr Justice Maurice Collins	P/T Commissioner	1st October 2020 (appointed)
Dr Andrea Mulligan, BL	P/T Commissioner	1st October 2020 (appointed)
Ms Justice Niamh Hyland	P/T Commissioner	18th May 2021 (appointed) (retired 31st January 2024)
Ms Justice Eileen Roberts	P/T Commissioner	1st February 2024(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 2024, the Commission did not establish any such committee.

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

A schedule of attendance at Commission meetings for 2024 is set out below including the fees and expenses received by each Commission member.

<b>Commissioner Name</b>	<b>No. of Meetings Attended</b>	<b>Salary/Fees</b>	<b>Travel expenses to Commission meetings</b>	<b>Attendance at conferences/lectures</b>
		<b>€</b>	<b>€</b>	<b>€</b>
<b>Presidents</b>				
Mr Justice Frank Clarke	10	59,183	-	-
<b>Commissioner (F/T)</b>				
Mr Richard Barrett	10	174,551	-	2,882
<b>Commissioners (P/T)</b>				
Mr Justice Maurice Collins	10	-	-	-
Dr Andrea Mulligan, BL	10	-	-	-
Ms Justice Eileen Roberts	10	-	-	-

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

The President's salary is in accordance with relevant Government guidelines.

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

The part time Commissioners do not receive salaries or fees under the One Person One Salary (OPOS) policy.

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

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

#### **1) Legal Costs and Settlements**

There were no legal costs or settlements in 2024.

## **2) Consultancy Costs**

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

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
Data Protection Consultancy		2,460
Adult Safeguarding	15,408	-
Compensation for Victims of Crime	11,100	-
Statute Law Revision Programme	-	210
Third Party Litigation Funding	(88)	4,500
Updates to specified Revised Acts.		3,920
Legislative Directory work on Finance Act 2022.	-	600
Tax advice consultancy	5,332	1,845
Organisational Governance Review	-	30,381
Rent Review	6,150	6,150
<b>Total</b>	<b>37,902</b>	<b>50,066</b>

## **3) Travel and Subsistence Expenditure**

Travel and subsistence expenditure is categorised as follows;

		<b>2024</b>	<b>2023</b>
		<b>€</b>	<b>€</b>
Domestic	Commission	-	229
	Employees	709	512
International	Commission	-	867
	Employees	3,906	1,348
<b>Total</b>		<b>4,615</b>	<b>2,956</b>

## **4) Hospitality Expenditure**

The Income and Expenditure Account includes the following hospitality expenditure

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
Staff Hospitality	4,446	4,418
Client Hospitality	635	1,301
	<b>5,081</b>	<b>5,719</b>

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

**Statement of Compliance**

The Commission has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure the compliance with the Code. The Commission was in full compliance with the Code of Practice of State Bodies in 2024.

**Mr Justice Frank Clarke  
President**

A handwritten signature in black ink, appearing to read 'F Clarke', written in a cursive style.

**Date**

**23rd June 2025**

## **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, Infrastructure, Public Service Reform and Digitalisation has been in place in the Commission for the year ended 31 December 2024 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 2024. The Law Reform Commission audits were on one of the agendas.

The Commission is a small public sector body with sanction for 24 staff and does not have an Internal Audit Function. As noted above, the internal audit functions fall under the remit of the Audit Committee within the office of the AGO (the Commission's parent Office) which carries out reviews on a biennial basis.

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

### **Risk and Control Framework**

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

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

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

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

### **Ongoing Monitoring and Review**

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

- Key risks and related controls have been identified. Processes have been put in place to monitor the operation of these key controls and report any identified deficiencies;
- Reporting arrangements have been established at all levels where responsibilities for financial management have been assigned; and
- There are regular reviews by senior management of periodic annual performance and financial reports which indicate performance against budgets/forecasts.

### **Procurement**

I confirm that the Commission has procedures in place to ensure compliance with current procurement rules and guidelines. The Commission complied with those procedures during 2024.

### **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. The last review was carried out by Deloitte in 2024. The Commission anticipates the next review will be completed in 2026.

In February 2024, the Head of Administration carried out a review of all policies and procedures, no weaknesses or irregularities were found and were approved by the Management Committee in March 2024. In April 2025, the Head of Administration carried out a review of all policies and procedures, no weaknesses or irregularities were found and were approved by the Management Committee in May 2025.

### **Internal Control Issues**

There were no weaknesses identified in internal controls in relation to 2024 that require disclosure in the financial statements.



**Mr Justice Frank Clarke**  
**President**

**Date**  
**23rd June 2025**

## Law Reform Commission

### Statement of Income and Expenditure and Retained Revenue Reserves Year Ended 31 December 2024

	Note	2024 €	2023 €
<b>Income</b>			
Oireachtas Grant	2	2,700,000	2,548,000
Other		9,280	10,185
Deposit Interest		5,630	4,899
Net Deferred Funding	7(c)	278,939	262,304
		2,993,849	2,825,388
<b>Expenditure</b>			
Salaries	5	1,610,412	1,385,320
Pensions	7(a)	429,510	413,576
IT		137,501	112,037
Rent and service charges		389,674	397,452
Light and Heat		12,861	14,985
Repairs and Maintenance - Buildings		4,094	28,683
Insurance		3,136	3,517
Telephone		19,426	16,784
Stationery & office management		63,262	70,179
Seminars		3,070	1,668
Library		125,120	116,497
Travelling and subsistence		4,615	2,956
Cleaning		13,037	11,656
Printing		31,135	35,672
Postage		2,583	5,907
Depreciation		112,847	95,835
Loss on Disposal of Fixed Assets		16	-
Office Furniture - Non-Fixed Assets		4,961	-
Misc Office Expenses		2,119	1,825
Audit and Accountancy		59,232	12,500
Training		43,487	23,935
Corporate Support		1,562	50,553
Professional fees		37,902	50,066
		3,111,562	2,851,603
Surplus/(Deficit) for the year before Appropriations		<u>(117,713)</u>	<u>(26,215)</u>
Transfer from/(to) Capital Account		97,488	73,732
Surplus/(Deficit) for the year after Appropriations		<u>(20,225)</u>	<u>47,517</u>
Balance brought forward 1 January 2024		<u>249,498</u>	<u>201,981</u>
Balance Carried Forward as at 31 December 2024		<u>229,273</u>	<u>249,498</u>

**Mr Justice Frank Clarke**  
**President**



**Date**  
**23rd June 2025**

**Law Reform Commission**

**Statement of Comprehensive Income**

**Financial year ended 31 December 2024**

		<b>Year ended</b>	<b>Year ended</b>
		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>€</b>	<b>€</b>
Surplus/(Deficit) for the Year		(20,225)	47,517
Actuarial (Loss)/Gain on Experience on pension scheme liabilities		(31,000)	547,000
Actuarial (Loss)/Gain on Change in assumption on pension scheme liabilities		<u>(88,000)</u>	<u>(91,000)</u>
Changes in assumptions underlying the present value of pension scheme liabilities		-	-
Actuarial (losses)/gains on pension liability	7(b)	<u>(119,000)</u>	<u>456,000</u>
Adjustment to deferred pension funding		119,000	(456,000)
Total Comprehensive (losses)/Income for the year		<u>(20,225)</u>	<u>47,517</u>

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

Note: Comparative figures have been adjusted in line with current year presentation of (losses) and gains.

**Mr Justice Frank Clarke**  
**President**



**Date**

**23rd June 2025**

Law Reform Commission

Statement of Financial Position  
As at 31 December 2024

	Note	2024		2023	
		€	€	€	€
<b>Fixed assets</b>					
Tangible Assets	8	77,808	77,808	175,296	175,296
<b>Current assets</b>					
Receivables	9	253,744		234,356	
Cash and cash equivalents	3	73,163		146,105	
			326,907		380,461
<b>Current liabilities: amounts falling due within one year</b>					
Payables	10	(97,634)		(118,038)	
<b>Net current assets</b>			229,273		262,423
			307,081		437,719
<b>Liabilities: amounts falling due after more than one year</b>					
	11		-		(12,925)
			307,081		424,794
Deferred retirement benefit funding	7(c)		5,914,000		5,516,000
Retirement benefit (liability)	7(d)		(5,914,000)		(5,516,000)
<b>Net assets</b>			307,081		424,794
<b>Representing:</b>					
Capital account	4		77,808		175,296
Retained Revenue Reserves			229,273		249,498
			307,081		424,794

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

Mr Justice Frank Clarke  
President



Date

23rd June 2025

**Law Reform Commission**  
**Statement of Cash Flows**  
**Financial year ended 31 December 2024**

	<b>Year ended 2024</b>	<b>Year ended 2023</b>
	€	€
<b>Net Cash Flows from Operating Activities</b>		
Surplus/(Deficit) for the year	(20,225)	47,517
Transfer from/(to) Capital Account	(97,488)	(73,732)
Depreciation	112,847	95,835
Loss on Disposal of Fixed Assets	16	-
Decrease/(Increase) in Receivables	(19,388)	(7,995)
Increase/(Decrease) in Payables	(20,404)	17,209
Increase/(Decrease) in Creditors amounts falling due after more than one year	(12,925)	(12,926)
Cash generated from operations	<u>(57,567)</u>	<u>65,908</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(15,375)	(22,103)
Net cash used in investing activities	<u>(15,375)</u>	<u>(22,103)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(72,942)</b>	<b>43,805</b>
<b>Cash and cash equivalents at beginning of financial year</b>	<b>146,105</b>	<b>102,300</b>
<b>Cash and cash equivalents at end of financial year</b>	<b><u>73,163</u></b>	<b><u>146,105</u></b>

## Law Reform Commission

### Notes to the Financial Statements Financial year ended 31 December 2024

#### 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 2024 have been prepared in compliance with FRS102.

##### (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, Infrastructure, Public Service Reform and Digitalisation.

##### (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 2024**

**(f) ctd Depreciation**

Depreciation is provided on all lease premises improvements, office equipment and fixtures & fittings at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful economic life of that asset as follows:

Lease Premises Improvements	- 12.5%	straight line
Office Equipment	- 20%	straight line
Fixtures & Fittings	- 10%	straight line

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

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

There was no impairment in 2024.

**(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 2024

(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, Infrastructure, Public Service Reform and Digitalisation 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 2024

(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:

	2024	2023
	€	€
	2,700,000	2,548,000

3. **Cash and Cash Equivalents**

	2024	2023
	€	€
Bank Current Accounts	73,163	146,010
Petty Cash	-	95
	<hr/> 73,163	<hr/> 146,105

Law Reform Commission

Notes to the Financial Statements (continued)  
Financial year ended 31 December 2024

4. **Capital Account**

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

	<b>2024</b>	<b>2023</b>
	€	€
Opening Balance	175,296	249,028
Add: Amount applied to purchase fixed assets	15,375	22,103
Less depreciation of tangible assets	(112,847)	(95,835)
- Less: Disposals of fixed assets - Cost	(905)	(4,360)
Add: Accumulated Depreciation on Disposal	889	4,360
Closing Balance	<u>77,808</u>	<u>175,296</u>

**Law Reform Commission**

**Notes to the Financial Statements (continued)  
Financial year ended 31 December 2024**

**5. Staff Costs**

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

	<b>2024</b>	<b>2023</b>
Average number of employees	23	18
	<b>€</b>	<b>€</b>
Wages and salaries	<u>1,610,412</u>	<u>1,385,320</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	2024			2023		
	No. of Meetings Attended	Salary €	Expenses €	No. of Meetings Attended	Salary €	Expenses €
<b>President</b>						
Mr Justice Frank Clarke 12th July 2022 (appointed)	10	59,183	-	11	59,183	-
<b>Full Time Commissioner</b>						
Mr Richard Barrett 5th April 2022 (appointed)	10	174,551	-	11	159,444	-
<b>Part Time Commissioners</b>						
Mr Justice Maurice Collins	10	-	-	11	-	-
Dr Andrea Mulligan, BL	10	-	-	11	-	-
Ms Justice Niamh Hyland (31st January 2024 retired)	-	-	-	11	-	-
Ms Eileen Roberts (1st February 2024 appointed)	10	-	-			
<b>Total</b>		<b>233,734</b>	<b>-</b>		<b>218,627</b>	<b>-</b>

**Law Reform Commission**

**Notes to the Financial Statements (continued)  
Financial year ended 31 December 2024**

**Employee Short-Term Benefits Breakdown**

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

€	2024	2023
60,000 - 69,999	2	1
70,000 - 79,999	-	3
80,000 - 89,999	1	1
90,000 - 99,999	1	1
100,000 - 109,999	1	-
110,000 - 119,999	-	-
120,000 - 129,999	1	1
130,000 - 139,999	-	-
140,000 - 149,999	-	-
150,000 - 159,999	-	1
160,000 - 169,999	-	-
170,000 - 179,999	1	-

**Aggregate Employee Benefits**

	2024	2023
	€	€
Staff Short-Term Benefits	1,610,412	1,385,320
Termination Benefits	-	-
Retirement Benefit Costs	152,061	152,696
<b>Total</b>	<b>1,762,473</b>	<b>1,538,016</b>

The total number of staff employed (WTE) at year end was 24 (2023:21).

There was no termination benefit in 2024.

**Key Management Personnel**

The total remuneration of those with significant influence/decision making is €548,149 (€489,018 in 2023). This includes the President, the Commissioners and members of the senior management committee.

€29,450 was deducted from staff by way of pension levy and was paid over to the Office of the Attorney General (€31,692 in 2023).

Law Reform Commission

Notes to the Financial Statements (continued)  
Financial year ended 31 December 2024

6. Operating Lease

The Commission renegotiated terms of a new lease extension effective from 15th February 2025 for a five year period.

**Lease Commitments**

At 31st December 2024 the Commission had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2024	2023
	€	€
Payable within one year	423,850	352,730
Payable within two to five years	1,790,382	58,790
Payable after five years	-	-

Law Reform Commission

Notes to the Financial Statements (continued)  
Financial year ended 31 December 2024

7. Retirement benefit costs

	2024	2023
	€	€
<b>(a) Analysis of total retirement benefit costs charged to expenditure</b>		
Current Service Cost	252,000	210,000
Past Service Cost	-	-
Interest on retirement benefit costs charges to expenditure	179,000	205,000
Employee contributions	(1,490)	(1,424)
	<u>429,510</u>	<u>413,576</u>
<b>(b) Movement in net retirement benefit during the financial year</b>		
Net retirement benefit liability at 1 January	5,516,000	5,710,000
Current Service cost	252,000	210,000
Past Service Cost	179,000	205,000
Interest Cost	-	-
Actuarial losses/(gains)	119,000	(456,000)
Retirement benefit paid in the year	(152,000)	(153,000)
Net Retirement benefit liability at 31 December	<u>5,914,000</u>	<u>5,516,000</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, Infrastructure, Public Service Reform and Digitalisation, 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:

	2024	2023
	€	€
<b>Net deferred funding for Retirement Benefits in year</b>		
Funding recoverable in respect of current year retirement benefit costs	431,000	415,000
State grant applied to pay pensioners	(152,061)	(152,696)
	<u>278,939</u>	<u>262,304</u>

The deferred funding asset for retirement benefits as at 31 December 2024 amounted to €5,914,000 (2023: €5,516,000)

**Law Reform Commission**

**Notes to the Financial Statements (continued)  
Financial year ended 31 December 2024**

<b>(d) History of defined benefit obligations</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Defined benefits obligations	5,914,000	5,516,000	5,710,000	6,726,000
Experience (gains)/losses on scheme Liabilities Amount	119,000	(456,000)	(1,269,000)	725,000
Percentage of the present value of Scheme Liabilities	2.01%	8.27%	22%	11%

The cumulative (gains) and losses recognised in the Statement of Comprehensive Income amounts to €1,730,900 as at 31st December 2024 (2023: €1,611,900)

**(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, Infrastructure, Public Service Reform and Digitalisation 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 2024.

<b>Assumptions</b>	<b>2024</b>	<b>2023</b>
Rate of expected salary increase	4.00%	3.75%
Rate of increase in pension payment	3.50%	3.25%
Discount Rate	3.30%	3.15%
Inflation	2.50%	2.25%

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 2024 and 2023.

<b>Year of attaining age 65</b>	<b>2024</b>	<b>2023</b>
Life expectancy - male	22.2	22
Life expectancy - female	24.5	24.4

Law Reform Commission

Notes to the Financial Statements (continued)  
Financial year ended 31 December 2024

8. Tangible assets

	Leased Premises Improvements	Office Equipment	Fixtures and fittings	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2024	330,829	1,335,131	630,146	2,296,106
Additions	-	15,375	-	15,375
Disposals		(905)		(905)
<b>At 31 December 2024</b>	<b>330,829</b>	<b>1,349,601</b>	<b>630,146</b>	<b>2,310,576</b>
<b>Depreciation</b>				
At 1 January 2024	260,609	1,253,920	606,281	2,120,810
Charge for the financial year	65,054	42,718	5,075	112,847
Disposals	-	(889)	-	(889)
<b>At 31 December 2024</b>	<b>325,663</b>	<b>1,295,749</b>	<b>611,356</b>	<b>2,232,768</b>
<b>Carrying amount</b>				
<b>At 31 December 2024</b>	<b>5,166</b>	<b>53,852</b>	<b>18,790</b>	<b>77,808</b>
At 31 December 2023	70,220	81,211	23,865	175,296

9. Receivables

	2024	2023
	€	€
Other Receivables	1,222	51
Prepayments	252,522	234,305
	<u>253,744</u>	<u>234,356</u>

Note: Comparatives have been adjusted in line with current year presentation.

10. Payables

	2024	2023
	€	€
Tax and social insurance:		
PAYE and social welfare	48,749	36,465
VAT	6,733	5,944
PSWT	1,300	639
Accruals	39,223	62,064
Rent free lease period accrual < 1 yr	1,629	12,926
	<u>97,634</u>	<u>118,038</u>

Note: Comparatives have been adjusted in line with current year presentation.

**Law Reform Commission**

**Notes to the Financial Statements (continued)**  
**Financial year ended 31 December 2024**

<b>11. Liabilities: amounts falling due after more than one year.</b>	<b>2024</b>	<b>2023</b>
	€	€
Rent free lease period accrual > 1 yr	-	12,925
	<u>          </u>	<u>          </u>

**12. Capital Commitments**

The Commission had no outstanding capital commitments as at 31 December 2024.

**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 €548,149 in 2024 (2023: €489,018)  
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, Infrastructure, Public Service Reform and Digitalisation covering the personal interests of Commission Members. In the normal course of business, the Commission may approve grants or enter into other contractual arrangements with entities in which the Commission Members are employed or otherwise interested.

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

**14. Approval of financial statements**

The Commission approved the financial statements at its meeting in March 2025.



## **APPENDIX C**

### **SELECTION OF LAW REFORM COMMISSION EVENTS, MEETINGS AND SEMINARS IN 2024**

## APPENDIX C

### SELECTION OF LAW REFORM COMMISSION EVENTS,

#### MEETINGS AND SEMINARS IN 2024

17/01/24	Adult Safeguarding Meeting
17/01/24	Management Meeting
24/01/24	Adult Safeguarding Meeting
29/01/24	eISB Meeting
29/01/24	Juris Datum Meeting
31/01/24	Adult Safeguarding Meeting
02/02/24	Intervarsity Law Summit
12/02/24	Management Meeting
26/02/24	LRC Meeting with Legislative Director
28/02/24	Plenary Commission Meeting
12/03/24	Management Meeting
20/03/24	Commission Meeting
15/04/24	Management Meeting
23/04/24	Management Meeting
24/04/24	Plenary Commission Meeting
20/05/24	Management Meeting
28/05/24	Researcher Meeting
29/05/24	Commission Meeting
12/06/24	Commission Meeting
13/06/24	Audit Committee Meeting
17/06/24	Management Meeting
18/06/24	Risk Management Meeting
04/07/24	Plenary Commission Meeting
11/07/24	Supreme Court Visit

11/07/24	HR Leaders Network
18/07/24	Management Meeting
22/07/24	eLegislation Group Meeting
07/08/24	Department of Transport Meeting
03/09/24	Management Meeting
10/09/24	Town Hall Meeting: LRC at 50
16/09/24	Commission Meeting
24/09/24	Risk Management Meeting
25/09/24	Researchers Meeting
01/10/24	Meeting with NTA
07/10/24	Management Meeting
16/10/24	Access Internship Planning Meeting
17/10/24	Plenary Commission Meeting
30/10/24	Meeting with Department of Education
11/11/24	LRC at 50 Planning Meeting
11/11/24	Management Meeting
11/11/24	Commission Meeting
13/11/24	Third Party Litigation Funding Meeting
14/11/24	Compensating Victims of Crime Stakeholder Meeting
20/11/24	Compensating Victims of Crime Stakeholder Meeting
22/11/24	Meeting of the Four Commissions Jersey
27/11/24	Risk Management Meeting
04/12/24	Commission Meeting
12/12/24	Researchers Meeting
16/12/24	Third Party Litigation Funding Meeting
18/12/24	Management Meeting

