COIMISIÚN UM ATHCHÓIRIÚ AN DLÍ
LAW REFORM COMMISSION

ANNUAL REPORT 2025

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REFORM COMMISSION AND STAFF

THE COMMISSION

The Law Reform Commission comprises five members, the President and four other Commissioners. In 2025, 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) (Term completed 31st October 2025)

Dr. Andrea Mulligan BL, Assistant Professor of Law, Trinity College Dublin
Commissioner (part-time) (Term completed 30th September 2025)

The Hon. Ms Justice Eileen Roberts

Commissioner (part-time)

Professor Oonagh Breen, Professor of Law, University College Dublin

Commissioner (part-time) (Appointed 1st October 2025)

Mr Owen O Sullivan, Consultant, William Fry LLP

Commissioner (part-time) (Appointed 1st November 2025)

COMMISSION STAFF

Director of Research:

Siobhán Ní Chúlacháin

Deputy Directors of Research:

Matthew Doncel

Doireann Ansbro

Access to Legislation Manager:

Alma Clissmann

Access to Legislation Deputy Managers:

Kate Doran

Dr Robert Noonan

Head of Corporate Affairs

Fidelma Whelan (Appointed September 2025)

Library and Information Manager:

Sarah Foley

Statute Law Revision Programme Manager:

Vacant

LEGAL RESEARCHERS[1]

Aoife Enright
Cameron Moss
Katey Tolan
Síona Molony
Steven Marren
Caoilin Young
Fiachra Ó Cochláin
Jenny Mc Donnell
Amy Sloane
Emily Kelly
James Clarke
Saoirse Hyland
Ursula Quill
Marianne Joyce
Bobby Leahy
Lucy Shu Yau Lu

COMMISSION ADMINISTRATION STAFF

Head of Administration:	Bríd Rogers
Higher Executive Officers:	Gavin Walsh
	Katie Conlon
Executive Officer:	Kevin Gibson
Clerical Officer:	Adam Donnelly

[1] Not all Legal Researchers were employed for the full year

FOREWORD

The year 2025 was very important for the Commission as it was the 50th anniversary of the enactment of the Law Reform Commission Act in 1975. The Commission organised many events to mark this significant turning point, and in particular I was delighted to have the opportunity to preside over special events in September when members of other Law Reform Commissions visited for an exchange of views, and a conference was held to review the history of the Commission and the current issues facing law reform in different jurisdictions.

During 2025 the Commission was also actively engaged in advancing its current projects, including a draft report on Compensating Victims of Crime, a draft report on Third Party Litigation Funding and completing a consultation paper on Non-Court Adjudicative Bodies. The Commission issued that paper at the end of the year, and we hope that the proposals set out will encourage a discussion on this topic.

At the same time the Commission was planning strategically for future changes. Two of our part-time commissioners, Professor Andrea Mulligan and Judge Maurice Collins, came to the end of their terms in the autumn of 2025 and were replaced by Professor Oonagh Breen and Mr. Owen O'Sullivan. In addition, the Commission recruited a Head of Corporate Affairs which is a new role to assist the Commission with strategic developments. The Commission also increased its research capacity during 2025 by appointing two additional senior researchers.

The Commission's important work on access to legislation continued during 2025 to ensure that interested persons have mechanisms to find the current state of legislation. This included keeping the Legislation Directory, Revised Acts and the Classified List promptly updated and increasing the number of Revised Acts to over 550. The Statute Law Revision project resulted in the enactment of the Statute Law Revision Act 2025, revoking obsolete secondary legislation dating from the period 1821 to 1860. Work is under way on the next phase from 1861-1921, examining secondary legislation in that period, identifying any that is still of relevance, and preparing a list of the rest for consultation and eventual inclusion in a revoking Bill where appropriate.

The Commission was happy to assist the Department of Transport with the initial work required for the consolidation of the large number of Road Traffic Acts spanning the period 1961 to 2024, an initiative the Commission had long advocated.

The Commission has collaborated very closely with the Attorney General, Rossa Fanning SC, and his office, and with government departments and agencies, relevant stakeholders and NGOs and indeed the wider public. In 2025 the Commission enhanced its cooperation with universities during the year by taking part in seminars at four different locations, and by co-hosting an academic symposium arranged by the Trinity Centre for Constitutional Governance in preparation for a forthcoming publication on law reform.

It has been a great pleasure and privilege during 2025 to work with the Commission's legal and administrative staff to ensure that our mission and goals are achieved. 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 Hon Mr Justice Frank Clarke
Commission President

CHAPTER 1 INTRODUCTION

OVERVIEW OF THE COMMISSION'S WORK IN 2025

During 2025, 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 2025 were the following:

1. Law reform projects

In 2025, 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 2026. 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) A Consultation Paper on ***Non-Court Adjudicative Bodies and Appeals to Courts*** was published in December 2025. This consultation 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 2025 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 550 at the end of 2025, 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 resulted in the Statute Law Revision Act 2025, revoking a large body of obsolete secondary legislation from the period 1821 to 1860. Work is well advanced on secondary legislation from the period 1861 to 1922.

3. The Law Reform Commission at 50

In addition to the work above, throughout 2025 a number of events were held to celebrate 50 years since the establishment of the LRC.

We participated in the Fifth Court podcast in January, commissioned a video, which is available in both English and Irish, to explain the work of the LRC and created a "Legislation Lagoon" map which is a visual representation of the environment in which legislation is developed, made, distributed, maintained up to date, applied and commented upon.

To ignite interest in the crucial work of law reform, and to cultivate the next generation of legal researchers, we organised essay competitions at second and third level on the theme "What Irish law would you change and why?". Students submitted entries in both Irish and English on interesting and varied topics.

Members of the Commission and Commission staff spoke at a number events through the year including at DCU on the topic of Harmful Communications and Digital Safety, at UL on the expected reforms to the scheme for Compensating Victims of Crime, to Cumann Bharra na hÉireann on the LRC's work in relation to equality and access to legislation, and also about the LRC's contribution to reforming criminal justice at a seminar to celebrate the joint 50th anniversaries of the LRC and ODPP .

In September the LRC hosted its 50th anniversary conference, reflecting on half a century of law reform and the LRC's contribution to accessible and modern law making in Ireland. Among the speakers were Attorney General Rossa Fanning, Chief Justice Donal O'Donnell as well as former and current Commissioners and staff. The event was well attended by present and former Commissioners and researchers. We published an informative brochure on the history of the LRC for this conference. The LRC also partnered with the Trinity Centre for Constitutional Governance in September to host an academic conference on the history and future of law reform

The LRC also hosted the Neighbouring and Foreign Jurisdictions meeting, with representatives of the commissions in England & Wales, Scotland, Northern Ireland, Jersey, South Australia, and Victoria.

In December the LRC published a commemorative booklet of speeches to mark the 50th anniversary event, compiling the speeches from the 50th anniversary conference and some earlier speeches of note, including one made by the Attorney General Declan Costello upon the establishment of the LRC.

THE COMMISSION'S STATUTORY FUNCTIONS

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

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

Since it was established, the Commission has published over 227 documents (Issues Papers, Working Papers, Consultation Papers and Reports) containing proposals for law reform and also publishes its Access to Legislation outputs (the Legislation Directory, Revised Acts and the Classified List of Legislation). A full list of Commission publications is available on the Commission's website at www.lawreform.ie where all publications are available to download free of charge. In addition, the Commission is working closely with the Department of Transport on a project to consolidate the Road Traffic Act 1961.

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 2025.

Since it was established in 1975, the Commission has worked under five Programmes of Law Reform, the latest of which was approved by Government on 20 March 2019.

Access to Legislation

The Commission's work also involves making legislation more accessible to the public. Developments during 2025 in the work on Access to Legislation are discussed in Chapter 3.

OUR STRATEGY STATEMENT 2024-2026

The Commission's *Strategy Statement 2024-2026*, available at 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.

HOW WE DO OUR RESEARCH AND HOW WE CONSULT

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

Each project is assigned to researchers who work under the general supervision of the Director of Research and the Deputy Directors of Research. The teams would in close collaboration with co-ordinating Commissioners. 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.

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

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

MAINTAINING EXTERNAL RELATIONSHIPS

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. A record of all official Commission meetings can be found on page 34.

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. The Commission met the Attorney General and senior staff in December 2025.

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.

On 17th September 2025, the Commission hosted the annual meeting of the neighbouring Law Commissions. Representatives of the commissions in England & Wales, Scotland, Northern Ireland, and Jersey. Commission members from South Australia and Victoria also attended this meeting. After an interesting exchange of experiences of law reform work in the various jurisdictions, plans were made to co-operate and co-ordinate on common aspects of our work – such as AI, comparative research and research methods. The visiting commissioners were hosted at a special dinner in Leinster House which was a convivial end to a very productive day.

CHAPTER 2 LAW REFORM WORK AND IMPLEMENTATION IN 2025

In 2025, the Commission's law reform work spanned two Programmes of Law Reform - the Fourth and Fifth Programmes of Law Reform.

The priority projects for 2025 were:

(1) Fifth Programme, Project 7: Compensating Victims of Crime
(2) Fourth Programme, Project 4: Third Party Litigation Funding
(3) Fifth Programme, Project 1: Non-Court Adjudicative Bodies and Appeals to Courts
(4) Fifth Programme, Project 12: Liability of Unincorporated Associations
(5) Fifth Programme, Project 14: Aspects of Family Law (the legal recognition of foreign divorces)
(6) Fifth Programme, Project 15: Aspects of Land and Conveyancing Law (adverse possession)

FOURTH PROGRAMME, PROJECT 4: THIRD-PARTY LITIGATION FUNDING

The Commission published a Consultation Paper on the law relating to ***third-party litigation funding*** on 17 July 2023. The Paper considered the law on maintenance and champerty, which currently makes 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 2025 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 on the Regulation of Third-Party Litigation Funding. The Report will also discuss the related topics of assignment and the funding of representative actions. It is hoped to publish a report and draft Bill in 2026.

FIFTH PROGRAMME, PROJECT 7: COMPENSATING VICTIMS OF CRIME

The Commission published a Consultation Paper on the law relating to **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 and meetings were held with other stakeholders.

In September 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 undertook a consideration of the submissions and consultation outputs. The Commission began development of its recommendations for reform of this area which will be contained in its Report on ***Compensating Victims of Crime*** which is expected to be published early in 2026. The report will contain the Commission's final analysis and law reform recommendations for the State compensation scheme and will include a draft Bill.

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

The Consultation Paper on Non-Court Adjudicative Bodies and Appeals to Courts was published in December 2025. Adjudicative bodies in Ireland operate under a variety of procedures and appeal mechanisms. This can create inconsistencies in decision-making processes and contribute to legal uncertainty. Building upon the constitutional framework established in Zalewski and the LRC's Report on Regulatory Powers and Corporate Offences, this Paper explores options to simplify and standardise decision-making processes, discussing key considerations for strengthening and improving first-instance decision-making, including procedural requirements, powers of adjudicative bodies, composition and independence requirements. It discusses the enactment of a framework statute to provide standard powers and procedures and the possibility of creating an administrative justice council to provide oversight and support. It also examines current mechanisms for judicial oversight and suggests reforms to the current appeal structures. The Paper seeks to explore whether reform is necessary and/or achievable for bodies involved in adjudications in Ireland.

The following projects constitute the Commission's anticipated workload for the second half of 2026 and into 2027:

- 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).

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 2025 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. It has gone from strength-to-strength with the addition of the House of the Oireachtas and the Legal Aid Board. The LRC takes on one intern from the scheme each year and the application window is advertised on its website each year.

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 in different kinds of legal environments within the public sector. In 2026, it is intended to formalise the parameters for new organisations joining the programme and coordinating of the planning, recruitment and training stages, as well the organising of joint events during the internship.

Implementation of Commission Proposals in 2025

The Commission monitors implementation of its recommendations and records a general overview in an implementation table on its website www.lawreform.ie. The vast majority of Commission Reports come to be implemented through legislation promoted by the Government. From time to time, Private Member's Bills (PMBs) are published with a view to implementing the draft Bills in Commission Reports. Where the Government indicates that it intends to publish a Bill on the subject, a PMB does not usually proceed beyond Second Stage. Alternatively, the Government may indicate its general support for the PMB and the Bill may then proceed through subsequent stages to enactment. The Commission therefore includes PMBs in its analysis of implementation. The Commission's recommendations may also form the basis of Government action plan items or recommendations of Government appointed review groups relating to the development of legislation. References in Government action plans and reports of review groups are therefore also included in the implementation table. The table below reflects items from the overall implementation table relating to implementation or proposed implementation of Commission recommendations in 2025.

Report Title	Information on Implementation
Report on Consolidation and Reform of the Courts Acts LRC 97-2010	Government's Scheme of the Civil Reform Bill 2025
Report on a Regulatory Framework for Adult Safeguarding LRC 128-2024	On 9 December 2025, the Department of Health published its first National Policy Framework for Adult Safeguarding in the Health and Social Care Sector. It sets out an ambitious programme of policy and legislative measures to expand and strengthen the existing supports and protections for adults at risk of abuse across all public, voluntary and private health and social care services. A Health (Adult Safeguarding) Bill has been included in the Government Legislation Programme to facilitate this policy. The Data Protection Commissioner published a toolkit for Data Protection and Sharing on 31st July, 2025 to provide guidance about how to collect, use, store, and share data related to vulnerable adults, while adhering to the principles of the General Data Protection Regulation (GDPR) and the Data Protection Act 2018. The toolkit includes practical advice, templates, and examples to help organisations implement effective data protection measures.
Report on Compulsory Acquisition of Land LRC 127-2023	Compulsory Purchase Order Bill 2025 (this is a PMB, initiated by James Geoghegan TD)

CHAPTER 3 ACCESS TO LEGISLATION WORK IN 2025

INTRODUCTION

Legislation in Ireland is frequently amended to reflect the needs of 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 (eISB) to identify whether a particular Act or Statutory Instrument (SI) has been amended or otherwise affected since its enactment.

During 2025, 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 2025, the Commission added over 30 Revised Acts to the list, reaching over 550 Revised Acts that are maintained up-to-date, not counting 13 revisions repealed.

The Classified List is a list of Acts and SIs that remain in force (therefore excluding 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 2025, 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 2025, this work involved supporting the parliamentary process resulting in the Statute Law Revision Act 2025, and examining what secondary legislation made between 1861 and 1922 should be revoked or retained. This will provide important certainty on this subset of the State's legislative stock.

In 2025 an Access to Legislation Group met under the auspices of the Department 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 periodically, the objective of the group is to discuss and coordinate matters of common interest, including standards, technology and priorities.

LEGISLATION DIRECTORY

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

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

The LD was maintained up to date each week in 2025.

REVISED ACTS

The Commission prepares and updates administrative consolidations of a growing number of Acts, known as Revised Acts. In 2025, the Commission added over 30 Revised Acts to the list, reaching the number of over 550 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 2025 316 revisions of Revised Acts were published within 2 months of amendment, some multiple updates to the same Act.

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

In 2025, 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, this project will not 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 expected that the Revised Act will be completed in early 2026, up to date to January 2026, and will be made available on the Commission's website, linked from the eISB and the Department's website.

CLASSIFIED LIST OF LEGISLATION DATABASE

The Commission maintains a Classified List of In-Force Legislation, comprising over 2,000 Acts and over 15,000 Statutory Instruments, organised under 36 subject headings or titles. Legislation is currently available to the public in the order in which it is made and is listed on the eISB chronologically by number. This makes it difficult for lawyers, public sector bodies and the public alike to determine the various Acts that deal with a subject such as environmental law, local government or family law. The Classified List groups the Acts together by subject matter and is thus a useful resource for identifying all the legislation in an area of law. It is available on the Commission website and linked from the home page of the eISB. It can be accessed at Classified List.

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

PRE-1922 STATUTE LAW REVISION PROGRAMME

In 2019, having received the support of the Office of the Attorney General and the Department of Public Expenditure and Reform, 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 culminated in the enactment of the Statute Law Revision Act 2025, which commenced on July 23 2025, dealing with instruments from 1821 to 1860. Work on the final tranche of secondary legislation for the period 1861 to 1922 is ongoing and will be published for consultation in 2026. A further Bill

will be required to deal with this material. These Bills when enacted will provide a comprehensive list of pre-1922 secondary legislation revoked and retained that will complement the comprehensive list already achieved by the SLRP work on the pre-1922 statutes.

CHAPTER 4 ADMINISTRATION AND RESEARCH SUPPORT IN 2025

INTRODUCTION

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

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

The organisational structure of the Commission (as of December 2025) is set out in Appendix A.

THE COMMISSION

The Commission consists of the President and four other Commissioners. Commissioners are appointed by the Government for a term of up to five years, and their appointment may be renewed. Mr Justice Frank Clarke, former Chief Justice, was appointed President of the Commission on 12 July 2022 for a term of five years. Of the other four Commissioners, it has been the practice for one Commissioner to be appointed on a full-time basis and for the other three Commissioners to be appointed on a part-time basis. Mr Richard Barrett was appointed full-time Commissioner in April 2022 for a term of four years. The following Commissioners were appointed by the Government for five year terms. The Hon. Mr. Justice Maurice Collins, then a judge of the Court of Appeal, and Dr Andrea Mulligan BL and Assistant Professor of Law, Trinity College Dublin were appointed with effect from 1 October 2020; both of their appointments ended in October 2025. The Hon. Ms. Justice Eileen Roberts, judge of the High Court was appointed 1 February 2024. Professor Oonagh Breen, Professor of Law, University College Dublin, was appointed on 1st October 2025 and Mr Owen O' Sullivan, William Fry, was appointed on 1st November 2025.

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 periodically prepare 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 11 times each year. A full list of meetings for 2025 is available on page 34.

MANAGEMENT COMMITTEE

During 2025, 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 new Head of Corporate Affairs joined the Management Committee, and has chaired the meetings from October 2025. The two Deputy Directors of Research, the Deputy Manager, Revised Acts and the Library and Information Manager joined the Committee in November 2025. The Management Committee meets on a regular basis to review all major issues relevant to the efficient and effective operation of the Commission. One of the principal responsibilities of the Committee is to monitor progress on achieving the targets set out in the Commission's work programme.

ADMINISTRATION TEAM

As of December 2025, the Commission's administration team consisted of a Head of Administration, Ms Bríd Rogers, and a team of four staff.

During 2025, the Administration had overall responsibility for:

- Managing, processing and reporting on all financial transactions in the Commission;
- Managing the Commission's accommodation and IT infrastructure;
- Managing the Commission's human resource function, including the organisation of recruitment processes under the Commission's CPSA recruitment license;
- Providing administrative support for the research team; and
- Carrying out a variety of administrative functions in relation to launches of publications and the online publication of consultative Papers and Reports (and a limited print run of consultative Papers and Reports).

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

LIBRARY AND INFORMATION SERVICES

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

During 2025, the Library and Information Services Manager worked with suppliers to ensure continued staff access to a broad range of online resources and worked to improve the onsite print collection. Enhanced access to online resources was facilitated with the move towards SSO for more of our electronic resources. The knowledge management system was further developed and enhanced to improve knowledge sharing and retention. These external resources were supplemented with in-house training and support.

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.

RESEARCH TEAM

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

In 2025, the law reform research team was headed by Siobhán Ní Chúlacháin, the Commission's Director of Research and two deputy Directors of Research, Doireann Ansbro and Matthew Doncel. Of the 11 sanctioned legal researchers, two are senior researchers with permanent contracts, two are permanent and seven are employed on fixed-term contracts. In 2025 the Commission received sanction to employ two more permanent senior legal researchers, who are to be recruited in 2026.

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. In 2025 this included an article in the Irish Journal of Family Law.

In 2025, 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, Dr. 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.

FINANCE

Income and expenditure

The Commission is funded by a grant-in aid from the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation through the annual vote of the Office of the Attorney General. Total income received in 2025 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 2025 in Appendix C, below. The expenditure incurred covered salaries of Commissioners and staff, pension payments, rent and premises overheads, maintenance of the Commission's library resources, maintenance of the Commission's IT network and printing and distribution costs.

GOVERNANCE ARRANGEMENTS

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

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

External Audit

Appropriation accounts for 2025 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, Infrastructure, Public Service Reform and Digitalisation 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 2025 under the *Prompt Payment of Accounts Act 1997*, as amended by the *European Communities (Late Payment in Commercial Transactions) Regulations 2002*.

Ethics in Public Offices Acts 1995 and 2001

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

CODE OF PRACTICE FOR THE GOVERNANCE OF STATE BODIES

During the period of this Annual Report, the Commission ensured that its policies and procedures were in line with the revised 2016 Code of Practice for the Governance of State Bodies.

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

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

Reports, Remuneration and Accounts

Appendix C of this Annual Report sets out general information on the Commission's income and finance in 2025.

Appendix C also contains a schedule of attendance at Commission meetings for 2025, 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 2025.

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 2025 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).

ENERGY EFFICIENCY

In accordance with the *European Communities (Energy End-use Efficiency and Energy Services) Regulations 2009* (SI No. 542 of 2009), and Directive 2006/32/EC, the Commission ensured during 2025 that it took appropriate steps concerning energy conservation and reduction measures in its office premises. While energy usage at the premises has increased slightly in 2025 in line with increased staff, all energy usage is now from 100% renewable sources.

The Commission made a payment into the Climate Action Fund in relation to offsetting emissions associated with official air travel in 2025.

FREEDOM OF INFORMATION ACT 2014

The Commission continues to meet its obligations under the *Freedom of Information Act 2014* in accordance with its Freedom of Information (FOI) Scheme, which is published on its website, www.lawreform.ie. FOI requests are logged on the Commission's FOI Log, which forms part of its FOI Scheme. In 2025, the Commission received two FOI requests which were successfully concluded.

IRISH HUMAN RIGHTS AND EQUALITY COMMISSION ACT 2014

Public bodies are subject to a statutory obligation (under section 42 of the Irish Human Rights and Equality Commission Act 2014) to promote human rights and equality. This is commonly known as "the public sector duty." The Commission's Strategy Statement 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 2025. The Commission sought to fulfil its duty over the course of 2025.

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 2025, 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.

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, has been expanding over the years to operate in partnership with the Office of the Attorney General ("OAG"), the Chief State Solicitor's Office ("CSSO"), the Office of the Director of Public Prosecutions ("ODPP") and the Houses of the Oireachtas and the Legal Aid Board. 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 LRC takes on one intern from this scheme each year.

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 2025, 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.

PROTECTED DISCLOSURES ACT 2014

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

No protected disclosures were made in the course of 2025.

COMMISSION RESOLUTION AS TO 2025 FINANCIAL STATEMENTS AND OUTPUTS

At the Commission meeting held on March 2026, the following text was approved by the Commission.

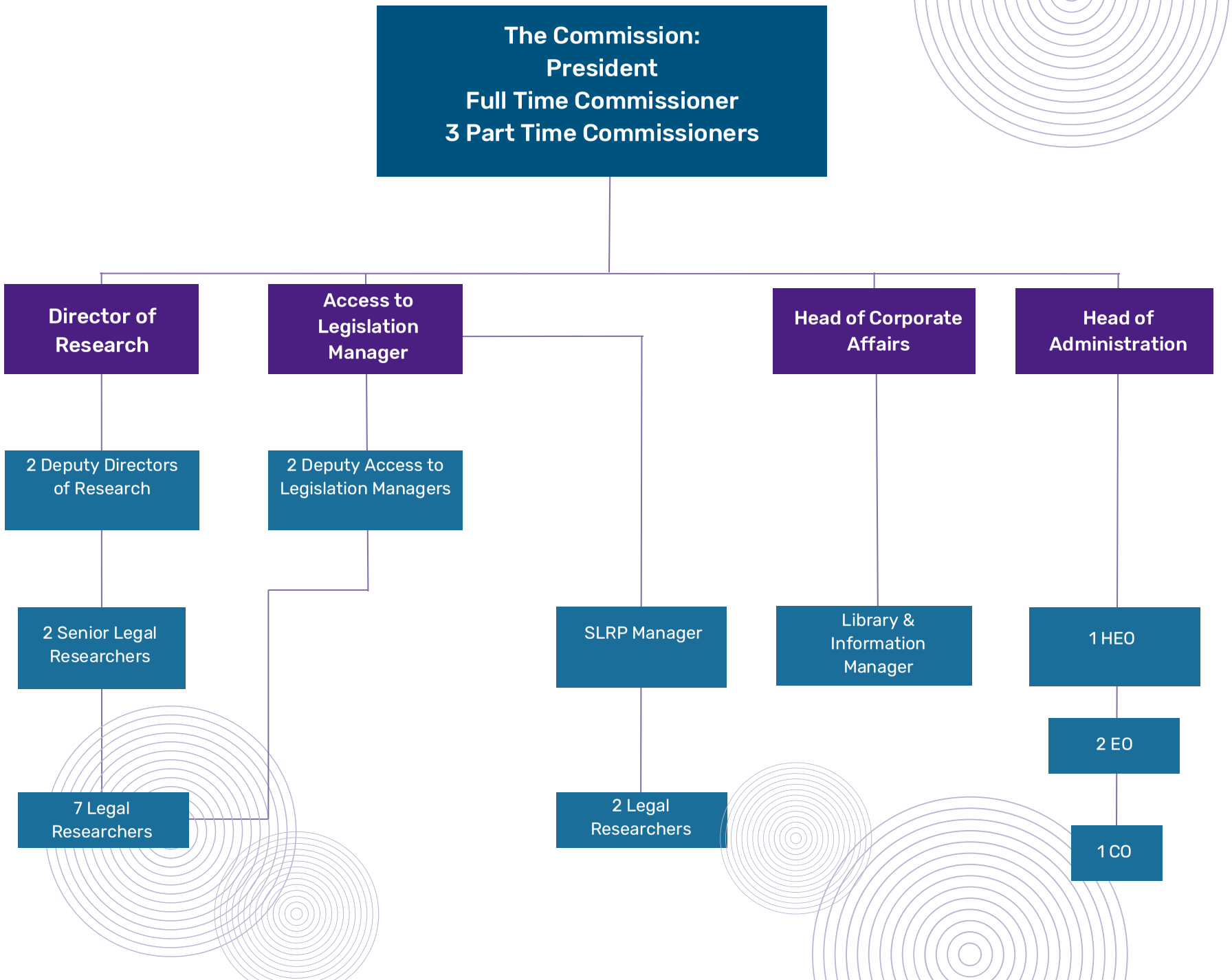
"The Commission ***considered*** the draft Financial Statements for the Commission for the year ended 31st December 2025 circulated prior to the meeting by the Head of Administration. The Commission ***agreed*** that the draft Financial Statements correctly reflected the amount of the Commission's grant-in-aid for the year ended 31st December 2025, and that they also correctly reflected the monthly income and expenditure of the Commission during 2025, which the Commission had previously noted and approved at each of its meetings held in 2025, and at its meeting held in January 2026.

The Commission also ***noted*** that the Commission's outputs during 2025, which included the preparation and, where relevant, publication of a law reform Discussion Papers, the development of draft publications intended for publication in 2025, 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 2025.

Appendix A

Law Reform Commission Organisation Chart

COIMISIÚN UM ATHCHÓIRIÚ AN DLÍ
LAW REFORM COMMISSION



Appendix B

Report and Financial Statement Law Reform Commission 2025

Law Reform Commission

Draft Reports & Financial Statements

for the financial year ended 31 December 2025

Law Reform Commission

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Law Reform Commission

Information

President	Mr Justice Frank Clarke
Commissioners	Mr Richard Barrett - Full time Commissioner Mr Justice Maurice Collins - Part time Commissioner(retired 31st October 2025) Dr Andrea Mulligan, BL - Part time Commissioner (retired 30th September 2025) Ms Justice Eileen Roberts - Part time Commissioner Professor Oonagh Breen- Part time Commissioner (appointed 1st October 2025) Mr Owen O'Sullivan - Part time Commissioner (appointed 1st November 2025)
Registered office	The Law Reform Commission 5th Floor Styne House Upper Hatch Street Dublin Dublin 2
Auditor	Comptroller & Auditor General 3A Mayor Street Upper Dublin 1 DO1PF72
Bankers	Danske Bank 3 Harbourmaster Place Dublin 1

Governance Statement and Commission Member's Report

Governance

The Law Reform Commission was established under the Law Reform Commission Act 1975. The functions of the Commission are set out in section 4 of the 1975 Act. The Commission is accountable to the Office of the Attorney General, the Department of An Taoiseach and the Minister for Public Expenditure, 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 2026 meeting. The Commission also reviews its draft Annual Report, in the case of the Annual Report 2025 which was carrried out at its March 2026 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 2025.

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 2025:

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) 31st October 2025 (retired)
Dr Andrea Mulligan, BL	P/T Commissioner	1st October 2020 (appointed) 30th September 2025 (retired)
Ms Justice Eileen Roberts	P/T Commissioner	1st February 2024(appointed)
Professor Oonagh Breen	P/T Commissioner	1st October 2025(appointed)
Mr Owen O'Sullivan	P/T Commissioner	1st November 2025 (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 2025, the Commission did not establish any such committee.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at Commission meetings for 2025 is set out below including the fees and expenses received by each Commission member.

Commissioner Name	No. of Meetings Attended	Salary/Fees €	Travel expenses to Commission meetings €	Attendance at conferences/ lectures €
Presidents				
Mr Justice Frank Clarke	11	59,183	-	933
Commissioner (F/T)				
Mr Richard Barrett	11	177,655	-	3,591
Commissioners (P/T)				
Mr Justice Maurice Collins 31st October 2025 (retired)	9	-	-	510
Dr Andrea Mulligan, BL 30th September 2025 (retired)	5	-	-	-
Ms Justice Eileen Roberts	10	-	-	850
Professor Oonagh Breen 1st October 2025(appointed)	3	-	-	-
Mr Owen O'Sullivan 1st November 2025 (appointed)	2	4,167	-	-

*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 unless in cases where the policy is not applicable

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) Consultancy Costs

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

	2025	2024
	€	€
Adult Safeguarding	-	15,408
Compensation for Victims of Crime	21,075	11,100
Third Party Litigation Funding	-	(88)
Tax advice consultancy	-	5,332
Rent Review	-	6,150
Revised Acts Consultancy	5,300	-
Marking of essays for recruitment	338	-
Total	**26,713**	**37,902**

2) Legal Costs and Settlements

There were settlements of €7,500 in 2025.

3) Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

		2025	2024
		€	€
Domestic	Commission	-	-
	Employees	681	709
	Other	1,059	-
International	Commission	2,293	-
	Employees	5,358	3,906
Total		**9,391**	**4,615**

4) Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure

	2025	2024
	€	€
Staff Hospitality	4,528	4,446
Client Hospitality	5,602	635
	10,130	**5,081**

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 2025.



Mr Justice Frank Clarke
President

Date: 29 June 2026

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 and Digitalisation hasbeen in place in the Commission for the year ended 31 December 2025 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 2025. The Law Reform Commission audits were on one of the agendas.

The Commission is a small public sector body with sanction for 26 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 quarterly 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 2025.

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 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. In February/March 2026, 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 2026.

Internal Control Issues

There were no weaknesses identified in internal controls in relation to 2025 that require disclosure in the financial statements.



Mr Justice Frank Clarke
President

Date: 29 June 2026

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 2025 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 2025 and of its income and expenditure for 2025 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

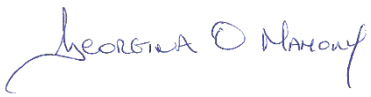
I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of 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
30 June 2026

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.

Law Reform Commission

Statement of Income and Expenditure and Retained Revenue Reserves
Year Ended 31 December 2025

	Note	2025 €	2024 €
Income			
Oireachtas Grant	2	3,298,000	2,700,000
Other		9,058	9,280
Deposit Interest		1,028	5,630
Net deferred funding for pensions	7(c)	226,743	278,939
		3,534,829	2,993,849
Expenditure			
Salaries	5	1,915,280	1,610,412
Pensions	7(a)	491,466	429,510
IT		195,018	137,501
Rent and service charges		489,946	389,674
Light and Heat		9,148	12,861
Repairs and Maintenance - Buildings		3,405	4,094
Insurance		3,390	3,136
Telephone		20,177	19,426
Stationery & office management		67,650	63,262
Seminars		2,651	3,070
Library		121,140	125,120
Travelling and subsistence		9,391	4,615
Cleaning		14,843	13,037
Printing		38,618	31,135
Postage		1,390	2,583
Depreciation		31,634	112,847
Loss on Disposal of Fixed Assets		-	16
Office Furniture - Non-Fixed Assets		4,753	4,961
Misc Office Expenses		642	2,119
Audit and Accountancy		61,932	59,232
Training		41,013	43,487
Corporate Support		7,057	1,562
Professional fees		26,713	37,902
		3,557,257	3,111,562
Surplus/(Deficit) for the year before appropriations		(22,428)	(117,713)
Transfer from/(to) Capital Account		31,634	97,488
Surplus/(Deficit) for the year after appropriations		9,206	(20,225)
Balance Brought Forward at 1 January		229,273	249,498
Balance Carried Forward as at 31st December		238,479	229,273

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

Mr Justice Frank Clarke
President
Date: 29 June 2026

Law Reform Commission

Statement of Comprehensive Income

Financial year ended 31 December 2025

	Note	Year ended 2025 €	Year ended 2024 €
Surplus/(Deficit) for the Year		9,206	(20,225)
Actuarial (loss)/gain on Experience on pension scheme liabilities		(147,000)	(31,000)
Actuarial (loss)/gain on Change in assumption on pension scheme liabilities		1,243,000	(88,000)
Changes in assumptions underlying the present value of pension scheme liabilities		-	-
Actuarial (loss)/gain on pension liability	7(b)	1,096,000	(119,000)
Adjustment to deferred pension funding		(1,096,000)	119,000
Total Comprehensive Income /(losses) for the year		9,206	(20,225)

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

Mr Justice Frank Clarke
President

Date: 29 June 2026

Law Reform Commission

Statement of Financial Position
As at 31 December 2025

	Note	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible Assets	**8**	46,174	46,174	77,808	77,808
Current assets					
Receivables	**9**	286,383		253,744	
Cash and cash equivalents	**3**	89,053		73,163	
			375,436		326,907
Current liabilities: amounts falling due within one year					
Payables	**10**	(136,957)		(97,634)	
Net current assets			238,479		229,273
			284,653		307,081
Liabilities: amounts falling due after more than one year	**11**		-		-
			284,653		307,081
Deferred retirement benefit funding	**7(c)**		5,045,000		5,914,000
Retirement benefit (liability)	**7(d)**		(5,045,000)		(5,914,000)
Net assets			284,653		307,081
Representing:					
Capital account	**4**		46,174		77,808
Retained Revenue Reserves			238,479		229,273
			284,653		307,081

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

Mr Justice Frank Clarke
President

Date: 29 June 2026

Law Reform Commission

Statement of Cash Flows
Financial year ended 31 December 2025

	Year ended 2025 €	Year ended 2024 €
Net Cash Flows from Operating Activities		
Surplus/(Deficit) for the year	9,206	(20,225)
Transfer from/(to) Capital Account	(31,634)	(97,488)
Depreciation	31,634	112,847
Loss on Disposal of Fixed Assets	-	16
Decrease/(Increase) in Receivables	(32,639)	(19,388)
Increase/(Decrease) in Payables	39,323	(20,404)
Increase/(Decrease) in Creditors amounts falling due after more than one year	-	(12,925)
Cash generated from operations	15,890	(57,567)
Cash flows from investing activities		
Purchase of tangible assets	-	(15,375)
Net cash from/(used in) investing activities	-	(15,375)
Net increase/(decrease) in cash and cash equivalents	15,890	(72,942)
Cash and cash equivalents at beginning of financial year	73,163	146,105
Cash and cash equivalents at end of financial year	89,053	73,163

Notes to the Financial Statements
Financial year ended 31 December 2025

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 2025 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 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.

(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 2025.

(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.

(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.

(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:

	2025	2024
	€	€
	3,298,000	2,700,000

3. Cash and Cash Equivalents

	2025	2024
	€	€
Bank Current Accounts	89,053	73,163
	89,053	73,163

4. Capital Account

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

	2025	2024
	€	€
Opening Balance	77,808	175,296
Add: Amount applied to purchase fixed assets	-	15,375
Less depreciation of tangible assets	(31,634)	(112,847)
- Less: Disposals of fixed assets - Cost	(2,198)	(905)
Add: Accumulated Depreciation on Disposal	2,198	889
Closing Balance	46,174	77,808

5. Staff Costs

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

	2025	2024
Average number of employees	25	23
	€	€
Wages and salaries	1,915,280	1,610,412

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	2025			2024		
	No. of Meetings Attended	Salary €	Expenses €	No. of Meetings Attended	Salary €	Expenses €
President						
Mr Justice Frank Clarke	11	59,183	933	10	59,183	-
Full Time Commissioner						
Mr Richard Barrett	11	176,655	3,591	10	174,551	2,882
Part Time Commissioners						
Mr Justice Maurice Collins 31st October 2025(retired)	9	-	510	10	-	-
Dr Andrea Mulligan, BL 30th September 2025 (retired)	5	-	-	10	-	-
Ms Justice Eileen Roberts	10	-	890	10	-	-
Professor Oonagh Breen 1st October 2025 (appointed)	3	-	-	-	-	-
Mr Owen O'Sullivan 1st November 2025(appointed)	2	4,167	-	-	-	-
Total		**240,005**	**5,924**		**233,734**	**2,882**

Employee Short-Term Benefits Breakdown

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

€		2025		2024
60,000 - 69,999		2		2
70,000 - 79,999		-		-
80,000 - 89,999		3		1
90,000 - 99,999		1		1
100,000 - 109,999		1		1
110,000 - 119,999		1		-
120,000 - 129,999		-		1
130,000 - 139,999		1		-
140,000 - 149,999		-		-
150,000 - 159,999		-		-
160,000 - 169,999		-		-
170,000 - 179,999		1		1

Aggregate Employee Benefits

		2025		2024
		€		€
Staff Short-Term Benefits		1,915,280		1,610,412
Retirement Lump Sum Benefits		84,554		-
Retirement Benefit Costs		180,169		152,061
Total		**2,180,003**		**1,762,473**

The total number of staff employed (WTE) at year end was 26 (2024:24).

There was no termination benefit in 2025.

Key Management Personnel

The total remuneration of those with significant influence/decision making is €606,872 (€548,149 in 2024). This includes the President, the Commissioners and members of the senior management committee.

€36,679 was deducted from staff by way of additional superannuation contributions and was paid over to the Office of the Attorney General (€29,450 in 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 2025 the Commission had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2025 €	2024 €
Payable within one year	433,852	423,850
Payable within two to five years	1,356,530	1,790,382
Payable after five years	-	-

7. Retirement benefit costs

	2025 €	2024 €
(a) Analysis of total retirement benefit costs charged to expenditure		
Current Service Cost	291,000	252,000
Past Service Cost	-	-
Interest on retirement benefit costs charges to expenditure	202,000	179,000
Employee contributions	(1,534)	(1,490)
	491,466	429,510
(b) Movement in net retirement benefit during the financial year		
Net retirement benefit liability at 1 January	5,914,000	5,516,000
Current Service cost	291,000	252,000
Past Service Cost	-	-
Interest Cost	202,000	179,000
Actuarial losses/(gains)	(1,096,000)	119,000
Retirement benefit paid in the year	(266,000)	(152,000)
Net Retirement benefit liability at 31 December	5,045,000	5,914,000

(c) Deferred funding for retirement benefits

The Commission recognises amounts from the State for the unfunded deferred liability for retirement benefit on the basis of a number of past events. These events include the statutory backing for Superannuation schemes and the policy and practice in relation to funding public service retirement benefit including contributions by employees and the annual estimates process. While there is no formal agreement and therefore no guarantee regarding these specific amounts with the Department of Public Expenditure, 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:

	2025 €	2024 €
Net deferred funding for Retirement Benefits in year		
Funding recoverable in respect of current year retirement benefit costs	493,000	431,000
State grant applied to pay pensioners	(266,257)	(152,061)
	226,743	278,939

The deferred funding asset for retirement benefits as at 31 December 2025 amounted to €5,045,000 (2024: €5,914,000)

(d) History of defined benefit obligations	2025	2024	2023	2022
	€	€	€	€
Defined benefits obligations	5,045,000	5,914,000	5,516,000	5,710,000
Experience (gains)/losses on scheme Liabilities Amount	(1,096,000)	119,000	(456,000)	(1,269,000)
Percentage of the present value of Scheme Liabilities	21.7%	2.01%	8.27%	22%

The cumulative actual (gains) and losses recognised in the Statement of Comprehensive Income amounts to €634,900 as at 31 December 2025 € (2024: €1,730,900)

(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 2025.

Assumptions	2025	2024
Rate of expected salary increase	3.7%	4%
Rate of increase in pension payment	3.2%	3.5%
Discount Rate	4.4%	3.3%
Inflation	2.2%	2.5%

The mortality rates adopted allows for improvements in the life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The table below shows the life expectancy for members attaining age 65 in 2025 and 2024.

Year of attaining age 65	2025	2024
Life expectancy - male	22.3	22.2
Life expectancy - female	24.6	24.5

8. Tangible assets

	Leased Premises Improvements	Office Equipment	Fixtures and fittings	Total
	€	€	€	€
Cost				
At 1 January 2025	330,829	1,349,601	630,146	2,310,576
Additions	-	-	-	-
Disposals	-	(2,198)	-	(2,198)
At 31 December 2025	**330,829**	**1,347,403**	**630,146**	**2,308,378**
Depreciation				
At 1 January 2025	325,663	1,295,749	611,356	2,232,768
Charge for the financial year	5,166	21,390	5,078	31,634
Disposals	-	(2,198)	-	(2,198)
At 31 December 2025	**330,829**	**1,314,941**	**616,434**	**2,262,604**
Carrying amount				
At 31 December 2025	**-**	**32,462**	**13,712**	**46,174**
At 31 December 2024	5,166	53,852	18,790	77,808

9. Receivables

	2025	2024
	€	€
Other Receivables	5,686	1,222
Prepayments	280,697	252,522
	286,383	253,744

10. Payables

	2025	2024
	€	€
Tax and social insurance:		
PAYE and social welfare	60,948	48,749
VAT	11,442	6,733
PSWT	3,180	1,300
Accruals	61,249	39,223
Other	138	1,629
	136,957	97,634

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

	2025	2024
	€	€
	-	-

12. Capital Commitments

The Commission had no outstanding capital commitments as at 31 December 2025.

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 €606,872 in 2025 (2024: €548,149)

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, 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 2026.

Appendix C

Law Reform Commission Events, Meetings and Seminars in 2025

SELECTION OF LAW REFORM COMMISSION EVENTS,

MEETINGS AND SEMINARS IN 2025

07/01/2025	Risk Management Meeting
07/01/2025	Fifth Court Zoom Meeting
13/01/2025	Management Meeting
20/01/2025	Commission Meeting
23/01/2025	Researcher Meeting
23/01/2025	BIALL Meeting
30/01/2025	Knowledge Management in the Legal Sector Seminar
31/01/2025	Access to Legislation Meeting
04/02/2025	Risk Management Meeting
06/02/2025	TPLF Meeting
10/02/2025	Management Meeting
12/02/2025	Researchers Meeting
21/02/2025	LSRA Meeting
25/02/2025	Commission Meeting
03/03/2025	Management Meeting
04/03/2025	DCU Seminar
05/03/2025	Access to Legislation Meeting
07/03/2025	Commission – Maynooth Meeting
07/03/2025	TPLF Meeting
13/03/2025	CVC Meeting
20/03/2025	Researcher Meeting
24/03/2025	Commission Meeting
31/03/2025	Risk Management

07/04/2025	Management Meeting
16/04/2025	Researcher Meeting
30/04/2025	Researcher Meeting
04/05/2025	Commission Meeting
06/05/2025	Commission Meeting
09/05/2025	TPLF Meeting
12/05/2025	DOJ Meeting
12/05/2025	Management Meeting
14/05/2025	Researcher Meeting
26/05/2025	TPLF Meeting
26/05/2025	TPLF Meeting
04/06/2025	Commission Meeting
23/06/2025	TPLF Meeting
23/06/2025	Management Meeting
25/06/2025	TPLF meeting
25/06/2025	AWG Event
02/07/2025	Commission Meeting
08/07/2025	Access Internship LAI event
09/07/2025	Researcher Meeting
14/07/2025	Access Internship LAI event
16/07/2025	Management Committee Meeting
17/07/2025	CVC Meeting
22/07/2025	Commission Meeting
24/07/2025	Commission Meeting
03/08/2025	Researcher Meeting
25/08/2025	Researcher Meeting

03/09/2025	Researcher Meeting
04/09/2025	CVC Meeting
10/09/2025	Commission Meeting
17/09/2025	Researcher Meeting
19/09/2025	LRC @50 Event
24/09/2025	Risk Management Meeting
24/09/2025	Management Meeting
01/10/2025	Researcher Meeting
01/10/2025	TPLF Meeting
02/10/2025	AGO & CSSO Conference
13/10/2025	Commission Meeting
15/10/2025	Researcher Meeting
15/10/2025	Management Meeting
29/10/2025	Researcher Meeting
10/11/2025	Management Meeting
11/11/2025	Risk Committee Meeting
12/11/2025	Commission Meeting
13/11/2025	Commission Delivery Working Group Meeting
18/11/2025	Researchers Meeting
27/11/2025	ICCL Conference
28/11/2025	MU Career Talk Event
02/12/2025	Commission Delivery Working Group Meeting
09/12/2025	DOJ Meeting
15/12/2025	Commission Meeting
15/12/2025	Management Meeting
17/12/2025	Commission Meeting with the OAG