



**LCC | CDC**

Living Law | Pursuing Justice | Renewing Hope

LAW COMMISSION OF CANADA

# ANNUAL REPORT

June 6, 2023 – March 31, 2024



Law Commission  
of Canada

Commission du droit  
du Canada

Canada

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**Law Commission of Canada**

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# MISSION

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The Law Commission of Canada is an independent agency committed to engaging the people of Canada in the ongoing and dynamic evolution of law.

**Shauna Van Praagh**  
President

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**Sarah Elgazzar**  
Commissioner

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**Aidan Johnson**  
Commissioner

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# MILESTONES FOR 2023-2024

## BUILDING THE COMMISSION'S CAPACITY

<p><b>June 6:</b> President and two part-time Commissioners take office</p> <p>The Law Commission of Canada receives its financial delegation</p>	<p>New Executive Director joins the Law Commission</p> <p>Strategic design of organizational chart and roles</p>	<p>First Quarterly Financial report of the re-established Law Commission is posted online</p>	<p>The Law Commission publishes its Accessibility Plan 2023-2027</p> <p>New Director of Outreach and Engagement joins the Law Commission</p>	<p>The Law Commission publishes its Sustainable Development Strategy 2023 to 2027</p> <p>New Director General and Deputy CEO joins the Law Commission</p> <p>Inaugural LCC Fellows begin their one-year term</p>	<p>First team retreat held at the Law Commission offices in Ottawa</p>	<p>Process launched to fill two vacant part-time Commissioner positions</p>	<p>New Director of Research joins the Law Commission</p> <p>Launch of the Advisory Council building process</p>	<p>The 2024-2025 Departmental Plan: first tabling in Parliament since the re-establishment of the Law Commission</p> <p>Treasury Board approval of the Law Commission's Departmental Results Framework</p>	<p>The new emblem of the Law Commission of Canada is presented by the Director of Engagement and Outreach</p> <p>The Law Commission announces its first research project: Charity and Law in Canada</p>
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JUNE 2023

JULY 2023

AUGUST 2023

SEPTEMBER 2023

OCTOBER 2023

NOVEMBER 2023

DECEMBER 2023

JANUARY 2024

FEBRUARY 2024

MARCH 2024

Presentation by the Research Team to the Commissioners on the *Recalling the History of the LCC Project*

President meets with the Law Commission of England and Wales in London, UK

President meets the Commonwealth Association of Law Reform Agencies in London, UK

President attends the Law Commission's first meeting with the Canadian Bar Association

President attends the annual meeting of the Uniform Law Conference of Canada in Charlottetown, PEI

First meeting with the Institut québécois de réforme du droit et de la justice

Launch of the Listen & Learn project – roundtable at the University of Toronto

Listen & Learn roundtables at the University of Ottawa

First meeting with the Law Commission of Ontario in Toronto

Listen & Learn dialogues: President meets with members of Parliament and Senators

President speaks at the Rendez-vous international de l'innovation en Justice in Paris, France

President meets with the Chief Justice of the Supreme Court of Canada

First meeting with the Alberta Law Reform Institute in Calgary

Listen & Learn roundtable at Carleton University

Listen & Learn roundtables at London, ON City Hall and at Western University

Listen & Learn roundtable at University of British Columbia and first meeting with the British Columbia Law Institute

First meeting with the Law Reform Commission of Saskatchewan in Saskatoon

Listen & Learn dialogues in Vancouver, BC; Saskatoon and Regina, SK

Series of focus circles on Charity and Law

## BUILDING THE COMMISSION'S PRESENCE

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## PRESIDENT'S MESSAGE

It is with true pleasure and pride that the Law Commission of Canada submits this report to Parliament covering our first ten months of operation. Honoured to serve as President since June 6, 2023 – the day that marked the official start of today's Law Commission – I am delighted to share an account of this initial stage of rebuilding an independent agency committed to engaging the people of Canada in the ongoing and dynamic evolution of law.

It is particularly fitting that the task of preparing an annual report coincides with the arrival of spring. Last June, as I assumed the role of leader of the Law Commission, I knew it would take time and patience to reimagine and revitalize the agency after its 17-year hibernation. This spring, the Commission's roots are strong, and the promise of fresh growth is in the air. The rhythm of an annual cycle, like that of the seasons, offers the Law Commission the opportunity to remember where we have come from as we plan and plant for the future.

This has been an intense and productive ten-month period, filled with the work of creating an impressive and dedicated team, developing a positive and productive office space, articulating foundational framing language and directions, and establishing connections with actors and institutions to identify projects of research and outreach. Readers of this report will see evidence of all this work. Here I will simply highlight the "Listen & Learn" series of roundtables and dialogues, an engagement initiative through which the Commission has been hearing a broad and deep range of preoccupations and priorities, suggestions and offers of partnership. We will continue to listen and learn as we develop research paths and forms of constructive engagement.

While this is a moment to reflect on our accomplishments to date and to demonstrate confidence as we plan for 2024-2025, I want to underscore the energy and dedication of people as key to the success and sustainability of the Law Commission of Canada. From the beginning, I have kept an open diary in the form of monthly "Letters from the LCC President", available on our website. They serve as testament to the extensive and productive interactions and conversations I have had with so many people engaged in or curious about law reform. Those people include directors and staff of law reform agencies across this country and beyond. They include leaders of grassroots community groups, universities, law societies, courts, and public legal education organizations. They include

professors and members of the House of Commons, Senators and scholars. Finally, and closest to home, they include my fellow Commissioners Sarah Elgazzar and Aidan Johnson, the members of our inaugural Advisory Council, and the outstanding team members who work with me at our Ottawa office.

I conclude with a special invitation to enjoy the beauty and significance of our emblem. The dynamic and multi-shaded maple leaf veined by intersecting segments of four circles reflects the three-part *raison d'être* of the Law Commission of Canada – living law, pursuing justice, renewing hope – and the four-part compass for our work – dream, repair, build and share. Every day, individuals and communities across Canada engage with law, insist on the pursuit of justice, and search for ways to renew hope. We look to them for inspiration, and we count on them for cooperation, as we identify shared projects and explore shared paths.



**Shauna Van Praagh**  
President





# ELEMENTS OF THE COMMISSION'S APPROACH

## About the Commission

In 2023, the Law Commission of Canada rejoined independent law reform agencies throughout this country and beyond in underscoring the value of research and reflection on law's roles in shaping human communities and supporting our complex identities, connections, and interactions. Non-partisan in nature and distinct from advocacy groups, the Law Commission offers leadership and guidance of responsible and responsive evolution of law in the lives of people across Canada.

Established by Parliament in the spring of 1997 by the *Law Commission of Canada Act*, the Law Commission is mandated to consider the changing needs of Canadian society through the study, review, and innovative development of Canada's law and legal systems. Key words found in the Act – openness, responsiveness, innovation, efficiency, accessibility, critical debate, and cooperation – frame and support the agency's vocation. Responsive and accountable to all Canadians, the Commission designs its program with support from its Advisory Council and in consultation with the Minister of Justice.

“...the commission should adopt a multidisciplinary approach to its work that views the law and the legal system in a broad social and economic context...”

— *Law Commission of Canada Act, Preamble*

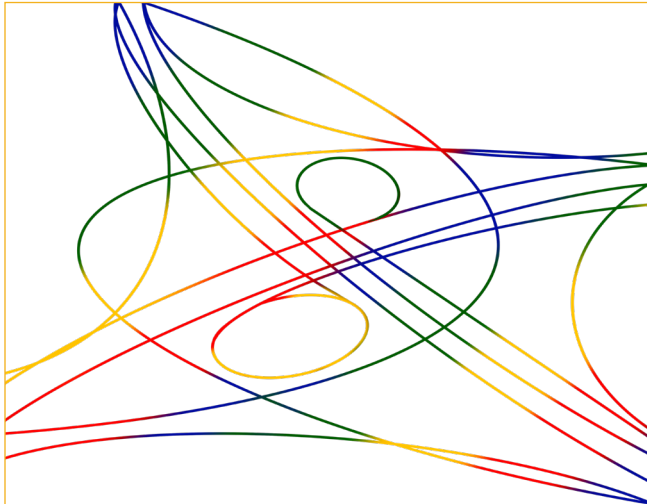
Over its nine years of active work supported by federal government funding, the Law Commission of Canada prioritized public participation in law reform, provided support for collective and cross-disciplinary research projects, forged partnerships within and beyond academic networks, and committed its resources to extensive engagement and dissemination. In late 2021, Parliament heeded calls from many sources to renew financial support that had been suspended in 2006, and to rebuild the agency.

June 2023 marked an exciting, auspicious, and promising moment of renewal and reimagination for the Law Commission of Canada. It reintroduced itself as an *independent agency committed to engaging the people of Canada in the ongoing and dynamic evolution of law*. In so doing, it embraced the opportunity to demonstrate its value and significance in nourishing a strong, diverse and democratic society. Inspired by people who work for fairness, equality, freedom, and justice in every corner of this country and in all ways, the Commission has embarked on, and will continue to navigate, paths and projects marked by listening and learning, creativity and constructive engagement.

## What it Means to Shape Law Reform Today

Today's Law Commission finds itself on the cusp of the second quarter of the 21<sup>st</sup> century. It is both appropriate and crucial to articulate some of the elements relevant to law reform that come with this moment. A tentative and necessarily incomplete list of those elements might include the following: an appreciation for and emphasis on learning from Indigenous narratives, governance structures, and legal traditions; significant and constant displacement of people(s) around the world; destructive distrust of facts and of institutions that rely on fact-finding; acute need for complex understanding combined with sharp polarization and avoidance of difficult conversations; substantial engagement and desire for empowerment on the part of youth, particularly in the face of uncertainty and risk.

The Commission has a responsibility to be attentive and responsive to the world in which it operates. In exercising that responsibility, it will understand Indigenous communities to be significant sites of meaningful law reform and ongoing evolution of rules and practices. It will learn from and aim to support promising initiatives to nourish strong and democratic institutions. It will both support and draw strength from the full range of identities, histories, and commitments of peoples across Canada. And it will be open to comparative insights and ideas developed in other places from which we might find inspiration. Intergenerational exchange, Indigenous presence, the integration of local with global, the connections between guiding principles and evidence-based findings, innovative forms of outreach and dialogue: all are part of the contemporary landscape within which the Law Commission of Canada will engage with interlocutors, map directions, and find its place(s) and voice(s).



“...the work of law reform, far from the exclusive domain of a federal agency, is shared across this country by a remarkable range of individuals, communities, and institutions. As we repeated to participants, the Law Commission of Canada does not have law-making authority or magical repair capabilities. But it can do powerful work in facilitating connections, grounding serious reflection, and envisaging fresh directions for law.”

— Letters from the LCC President - Letter #8 - March 4, 2024

### **Intersections - Framing the Work of the Law Commission of Canada**

Working in law reform requires awareness of, and ability to work with, the intersections and interactions that make law dynamic and responsive. Law takes shape through intersecting co-existing legal traditions, languages, and institutions. It necessarily involves interactions among individuals and communities. The Law Commission is a meeting point for research, reflection, and reform directions related to law in all its complexity.

This approach to law and law reform – open to and grounded in intersection and interaction – forms the basis for the vision and compass of the Law Commission of Canada.

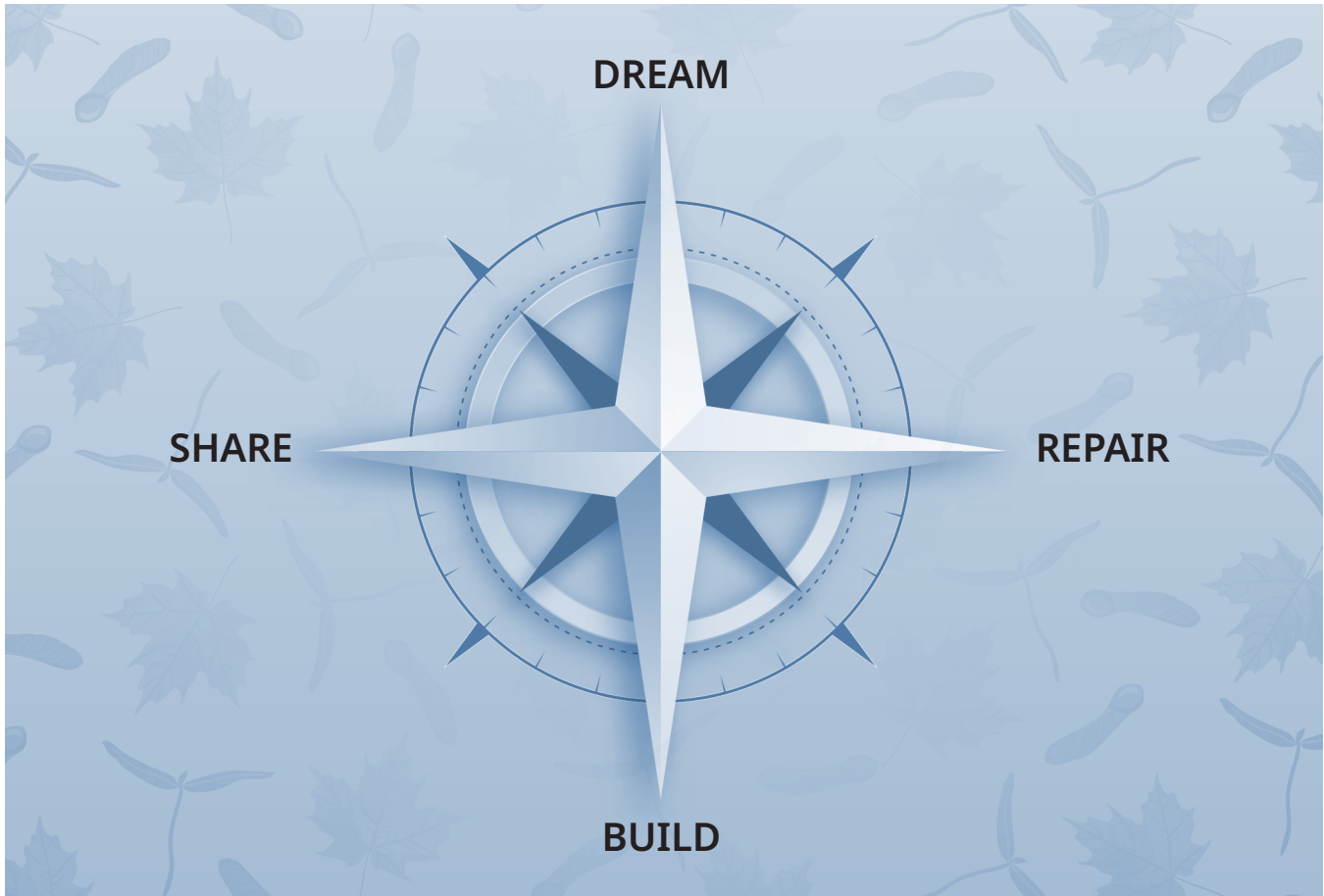
### **A Three-Part Vision and *Raison d'être*: “Living Law, Pursuing Justice, Renewing Hope”**

The Law Commission's *raison d'être*, captured by three co-existing and intersecting commitments, shapes its direction and the scope of its work. The vision retains the notion of “living law”, foundational to the earlier stage of the Commission, and illustrative of the dynamic engagement of Canadians with law in their lives. It adds “pursuing justice”, understanding this to be an ongoing and always shared endeavour, and includes “renewing hope” to underscore optimism, regrowth, and the promise of paying attention to future generations. Together, these commitments shape the Commission as a stable and strong site for the deep reflection and active engagement associated with meaningful law reform.





## A Four-Point Compass and Workplan: “Dream, Repair, Build and Share”



Four distinct albeit intersecting vocations characterize the projects of the Law Commission of Canada, whether within our program of research or our outreach initiatives. Labelled “Dream, Repair, Build and Share”, they function as a compass used to navigate the Law Commission’s path forward.

### **DREAM**

The LCC’s work anticipates and may play some role in influencing future directions and development of law. It invites us to look to the horizon, to embrace uncertainty, to move beyond the visible challenges of the moment.

### **REPAIR**

The LCC may identify areas in which structures, rules or practices appear to be broken, and where a restart or rethink might be needed. Here, the accounts and suggestions of people with tangible experience are particularly significant and concrete recommendations are particularly valuable.

### **BUILD**

The LCC may strengthen connections or forge links across spheres including those of research, practice, policymaking, regulation, litigation, and judicial decision-making. Especially important in the face of divisive polarization in public discourse, the creation or reinforcement of such bridges works to support productive exchange and ongoing conversation.

### **SHARE**

The LCC can contribute to meaningful legal literacy and enrichment of legal knowledge. Obviously but not exclusively the domain of formal university programs, learning about and understanding law is important for all participants in Canadian society – at all ages and for all kinds of reasons.



## BUILDING THE COMMISSION'S CAPACITY

The Law Commission of Canada, constituted by the *Law Commission of Canada Act*, officially resumed operations on June 6, 2023, with the appointment of full-time president Shauna Van Praagh. The immediate priority was the development of an appropriate organizational framework and the building of an effective team. Committed to meeting core obligations and realizing concrete results, the President worked to assemble an exceptional team characterized by diverse expertise, education, and contributions aligned with the Commission's mandate.

These objectives have been met. In a remarkable achievement, 80% of the Law Commission's team was recruited within the initial ten months of the Commission's establishment, underscoring the substantial effort and energy invested in an outstanding workforce that operates in a bilingual work environment. The Law Commission relies on an Executive Director and a Director General in pivotal leadership roles, providing essential support to the President in overseeing the Commission's daily operations. To guide its research and outreach initiatives under the policy and planning leadership of the Director General, the Law Commission has created and filled

the positions of Director of Research and Director of Outreach and Engagement. Their work is supported by a Research Officer and two Law Commission Fellows. On the Corporate Services front, the Executive Director is aided by a Deputy Chief Financial Officer, a Business Manager, and a Special Projects Manager. The Law Commission's dynamic and dedicated team is featured on the [Commission's website](#).

As stipulated by the *Law Commission of Canada Act*, the Commission consists of the full-time President and four part-time Commissioners, all of whom are Governor-in-Council appointees. The Government of Canada appointed two part-time Commissioners to begin on June 6, 2023: Commissioner Sarah Elgazzar and Commissioner Aidan Johnson. Their biographies can be found on the [Law Commission's website](#). The process to fill the two remaining Commissioner positions launched on December 14, 2023, initiated and implemented by the Privy Council Office in conjunction with the Minister of Justice's office and the Law Commission. The Government's announcement of two new appointments to the Commission is expected in the first half of 2024.





Upon ensuring the Commission's organizational structure was in place, attention turned to meeting the foundational obligations imposed through government requirements on all newly established federal organizations. Relevant work and achievements over the first ten months of operation have included:

- Creating, implementing, and maintaining the Commission's Results Framework, and Departmental Plan – with the tabling of the Commission's first Departmental Results Report expected in the Fall of 2024;
- Establishing the Commission's Financial Delegation Authorities in accordance with the *Financial Administration Act*;
- Publishing three Quarterly Financial Reports;
- Negotiating a Memorandum of Understanding for the provision of internal services (e.g., human resources, information technology, contracting and procurement);
- Developing a Sustainable Development Strategy and Accessibility Plan; and
- Negotiating and securing long-term office space.

To review all corporate documents of the Law Commission, please visit the [Commission's website](#).

As the Law Commission moves into the 2024-2025 fiscal year – its first full fiscal year in operation – it anticipates adding a communications advisor and welcoming two part-time Commissioners. We will bid farewell to our two inaugural Law Commission Fellows as we welcome new Fellows in the fall of 2024. The Commission's staff will continue its work to develop and put in place policies and processes to ensure that the organization adheres to all Government of Canada requirements. As it celebrates the successes of its first ten months in operation, the Law Commission team understands the ongoing nature of the task and process of building a home for federal law reform in Canada.

**Numerous federal public servants worked to support the re-establishment of the Law Commission of Canada. Appreciation goes to the individuals who helped set the Law Commission in motion by supporting the securing of funding and carrying out preparatory work ahead of the Commission's formal start date of June 6, 2023:**

*Lalita Acharya  
Joseph Baggetta  
Devin Baines  
Chantal Breton  
Jay Callikan  
Benoit Guilbert  
Robin Hardage  
Olga Khripunov*

*Simon Lemieux  
Edward (Ted) Livingstone  
Nancy Othmer  
Isabelle Palad  
Sophie-Natacha Robichaud  
Fady Shamsoun  
Dominique Thauvette*



## The Advisory Council

As stipulated by the *Law Commission of Canada Act*, the Law Commission of Canada Advisory Council consists of 12-24 members, each appointed by the Commission to hold office for a term of up to three years with the possibility of reappointment. The Deputy Minister of Justice serves as an *ex officio* member of the Advisory Council. The Council advises the Commission on, *inter alia*, its strategic directions, long-term program of studies, and performance review.

In addition to participation in two to three virtual Council meetings per year, members provide support to the Commission, particularly in its outreach and engagement efforts. They may be invited to share their expertise or experience with the Commission and its research teams from time to time as appropriate. Members of the Council are appointed by the Law Commission and serve without remuneration.

In creating an effective and inspiring Advisory Council, the Law Commission of Canada has aimed to bring together members with a wide range of knowledge, experience, preoccupations, and networks. This is necessarily a work in progress. Dozens of nominations have been considered over the first months of operation, all arising from outreach to individuals and organizations with interest in and/or experience with the Law Commission.

The formal date of appointment for members of the initial Advisory Council to the Commission is the 1<sup>st</sup> of June 2024, with a first Council meeting to follow shortly thereafter. The Commission will continue to pursue nominations throughout the 2024-2025 year, such that new members will join the Council in the spring of 2025. Staggered terms of appointment are meant to allow for fruitful overlap and an evolving membership.

As the Advisory Council grows, the Law Commission continues to strive for significant depth and breadth relevant to the work of law reform. We aim for ever greater geographic diversity, and for people whose contributions will come from domains and sectors not always or usually associated with law (e.g., arts, science, industry, sports).

### LAW COMMISSION FELLOWS

During the 2023-2024 fiscal year, the Law Commission launched a unique Fellowship program. The program provides outstanding recent law graduates with intensive and extensive research experience and an opportunity to develop critical analysis and writing abilities. During their one-year Fellowship, the Law Commission's two inaugural Fellows participated in a wide variety of tasks, including: engaging with stakeholders; supporting the development of the Law Commission's internal processes; and conducting research and producing outputs for the Law Commission's substantive law reform projects. Fellows gained meaningful experience working in a collaborative environment and applying their skills to the improvement of the Canadian legal system. This program marks the new President's commitment to the involvement and education of young jurists in law reform work.

### SUMMER STUDENT PROGRAM

Planning for a 2024 summer student researcher program began in the final quarter of the 2023-2024 fiscal year.

The Law Commission's summer students will provide support in ongoing Law Commission research and engagement activities as well as discrete projects to be carried out over the course of the summer.

Their work will range from research and writing to activities related to stakeholder engagement.

The Law Commission hopes to hire two law students for work during the summer of 2024.



# THE LAW COMMISSION REACHES OUT

Between June 2023 and March 2024, the Law Commission has embraced varied formats of participation and presence in initiating and nurturing potential partnerships and collaboration. Whether around the corner to meet with individuals working in our Nation's Capital or across the country to meet our partners in the project of Canadian law reform, the Law Commission's first months have been marked by intensive listening and learning, reflection and sharing. The Commission's office on Albert Street in downtown Ottawa has become a welcoming travel stop for visitors keen to discuss research and outreach visions and potential collaboration. The Commission has also made every effort to take advantage of new technology to extend its reach even while our team remains in Ottawa.

### Building the Law Commission's Presence in Canada

From the outset of the President's and the Commissioners' mandate, the Law Commission has actively and strategically engaged key partners to signal its return, it has started building its growing network, and it has canvassed possible projects and spaces for collaboration.

#### WHAT?

Individual meetings (both formal and informal), multilateral discussions, roundtables, and larger conferences.

#### WHO?

Policymakers and practitioners from all provinces and territories, Chief Justice of Canada, Senators, members of Parliament (including all Justice critics), academics and researchers, law reform agencies and leaders in Canada and beyond, community organizations, and advocacy groups.

#### WHERE?

Nine cities across six provinces, including: Ottawa, Toronto, and London, ON; Montreal, QC; Charlottetown, PEI; Calgary, AB; Vancouver, BC; Regina and Saskatoon, SK.

The Law Commission looks forward to pursuing an ambitious outreach agenda in 2024-2025 as it continues to carry out its

mission of engaging directly with people across Canada and facilitating connections among local, national, and international contexts.

### Building an International Presence for the Law Commission

Acutely aware of the fact that it has rejoined an international community of independent law reform agencies, the Law Commission of Canada is keen to remain conscious of and connected to its international counterparts. Law Commission staff have participated in virtual meetings with participants as far as Australasia, the UK and Puerto Rico. The Commission has closely followed emerging discussions in law reform, including the report entitled *Inside Modern Law Reform*, published by the Law Commission of England and Wales in 2023. The Law Commission will continue to forge connections with, and be open to learning from, its counterparts in the world of law reform.

### Building the Law Commission's Visual Presence

The complex beauty and depth of the maple leaf both represent and inspire the work of the Law Commission.

The Law Commission's *raison d'être* – living law, pursuing justice, renewing hope – is captured by the colours and reflected in the experience and commitments of people across this land. The four intersecting and unfinished circles, etched in gold along the veins of the leaf, indicate the intersecting vocations of our projects – dream, repair, build, share – each carried out through conversation and collaboration.



The Law Commission's maple leaf emblem, as well as its constituent colours and intersecting circles, will mark the Law Commission's digital and print products in order to create a sense of consistency and coherence throughout the organization's work.





### Building the Law Commission's Online Presence

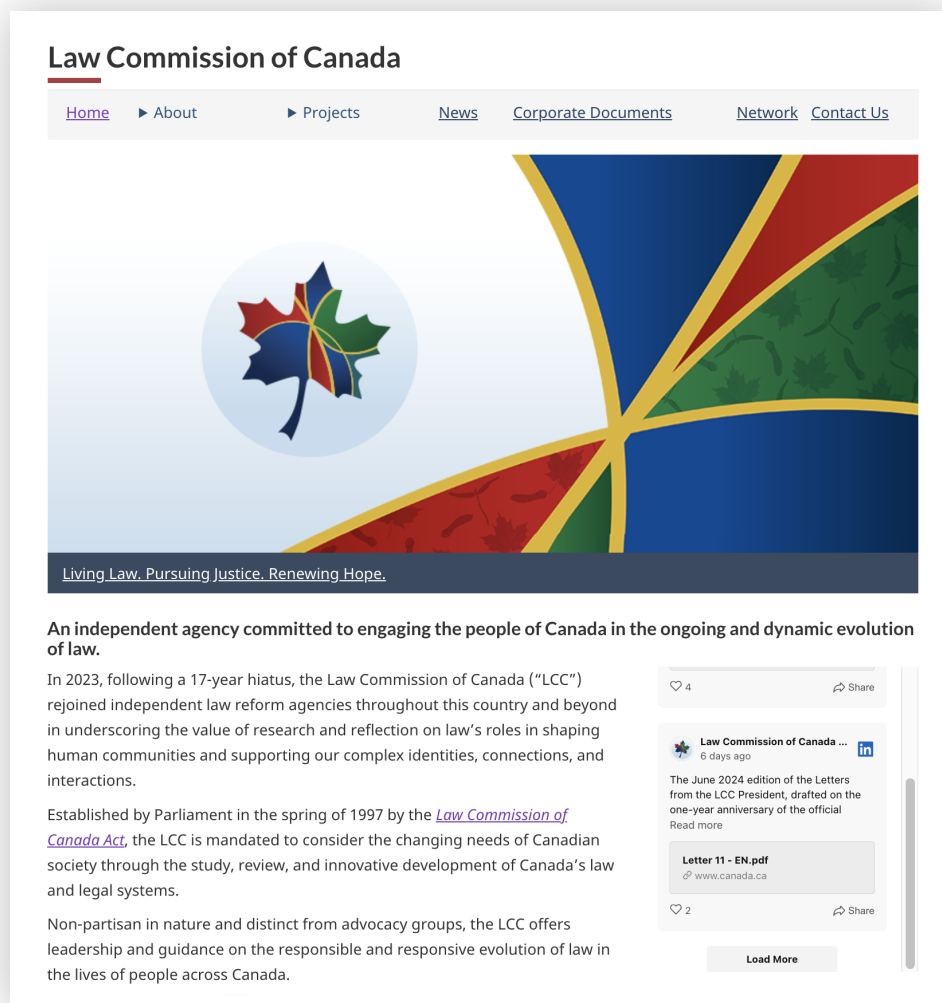
To keep up to date with the Law Commission's own news, initiatives, and events, as well as the good work and many successes of Law Commission of Canada partners, follow us on: [LinkedIn](#), [X](#), and [Substack](#).

Over the winter of 2024, the Law Commission also undertook a complete redesign and reconstruction of its website. This new site is intended to:

- Serve as a forum for the Law Commission's output spanning its research, outreach and engagement functions;
- Introduce the President, Commissioners, and members of the Advisory Council to the public;

- Host the consolidated digital archives of the work undertaken by its predecessor, the Law Reform Commission of Canada (1971-1992) and the Law Commission of Canada (1997-2006), including a brief explanatory guide for each project;
- Form a network of justice actors by linking to the sites of provincial law reform agencies, Canadian faculties of law, law societies, law foundations, bar associations, and other partners in Canada and abroad; and
- Set out key law reform resources and share the latest work done by Law Commission of Canada partners.

The new site is intuitive, inviting, and inclusive, while also conveying the dynamism and rigour the Law Commission brings to each of its endeavours. Please give it a look: <https://www.canada.ca/en/law-commission-canada.html>.







# RECALLING THE LAW COMMISSION OF CANADA – PAST AS PROLOGUE

In reflecting on the evolution of law reform in Canada, Roderick Macdonald – inaugural president of the 1997-2006 Law Commission of Canada – reminded us to “see the past as prologue”. That directive underscores the importance of meaningful, detailed, and concrete institutional memory. Revival, re-establishment and reimagining of the Commission, together with the building of vision, structure, and program, starts with knowing where we come from.

In the period following closure in 2006, much of the Commission’s existing work was scattered across multiple sites both inside and outside government. To learn from and share the history of formal federal law reform in Canada, today’s Commission has undertaken an initiative to collect this work and make all associated sources and materials accessible to the public. The documents produced by the Law Commission of Canada over its initial nine-year lifespan have been gathered on our website, along with guiding notes. So too have reports and papers published by the Law Commission’s predecessor, the Law Reform Commission of Canada, in operation from 1971 to 1992. This extensive and influential body of work has been consolidated in hard copy, to the extent possible, on the bookshelves of the current Law Commission of Canada office in Ottawa.

In a related initiative, the Law Commission’s team took on extensive reading, interviews, and research to create a portrait of the projects and outreach programs of the Commission between 1997 and 2006. That work informed production of a reflection paper entitled *Recall to Reimagine: (Re)Creating the Law Commission of Canada*, completed by the end of March 2024. The paper demonstrates a commitment to learning from past structures and research paths and provides significant foundations to inspire and shape the Law Commission’s substantive projects and forms of engagement.

“Visibility, memory, and hope are also tied up with law, law reform and the role of a law commission. Law provides a distinctive and important lens for seeing people and problems. Remembering the past offers a significant vantage point for dreaming of and working on reform.”

— Letters from the LCC President – Letter #6 – December 18, 2023



Publications from the Law Reform Commission of Canada (1971-1992) and the Law Commission of Canada (1997-2006)



## LISTEN & LEARN

In fall 2023, the Law Commission launched its Listen & Learn engagement project as an opportunity to engage directly with key partners and to hear about their work and priorities.

The engagement sessions are forums for open discussion with two primary objectives: first, to identify issues participants see on the horizon and which the Law Commission may wish to incorporate into its projects and initiatives; and second, to provide an opportunity for participants to learn about the work that others are undertaking in the hope of uncovering unexpected intersections.

### Outcomes

Through the first six months of the Listen & Learn initiative, sessions were held with the University of Toronto, Osgoode Hall Law School, Lincoln Alexander School of Law, the University of Ottawa (Common Law and Civil Law sections), Carleton University, the University of Western Ontario, and the University of British Columbia. In February 2024, a first session bringing together grassroots community organizations from southwestern Ontario was held at London's City Hall.

"What We Heard" reports will be produced on an ongoing basis, synthesizing the preoccupations, projects, and possibilities shared by participants during the course of the sessions. The first two such reports, covering the periods of June-December 2023 and January-May 2024, are available on the [Law Commission's website](#).

“ The individuals around the table shared the work they do related to children and youth, environmental challenges, welcome of refugees and other newcomers, post-incarceration reintegration, elder care, preparation of Gladue reports on behalf of Indigenous individuals in the criminal justice system, and housing needs.”

— *Letters from the LCC President - Letter #8 - March 4, 2024*



Shauna Van Praagh, LCC President and Jacqueline Ottmann, President of First Nations University of Canada - Regina, SK - March 7, 2024



## Looking ahead

Over the course of the President's mandate, the Law Commission anticipates holding Listen & Learn sessions in every province, as well as in Northern Canada, in order to continue learning from individuals in their communities and the particular contexts in which they are operating.

In addition to academics and members of educational institutions, future sessions will include legal practitioners, members of

the judiciary, regulators of the legal profession, community-based organizations, service providers, non-governmental organizations, research centres, and advocacy groups.

Sessions will eventually serve as an opportunity for participants to engage critically with the Law Commission's substantive projects and to draw them to the attention of their respective networks.



Listen & Learn Roundtable – Vancouver BC – UBC Faculty of Law – March 5, 2024





# EXPLORING RESEARCH DIRECTIONS

Research, in its broadest and deepest sense, is central to the work of a federal agency dedicated to law reform, particularly in a country that supports extraordinary public research and education. Committed to developing research projects characterized by outstanding quality, meaningful impact, and ambitious range, the Law Commission of Canada has dedicated much of its first ten months to relevant and active listening and engagement.

To ensure it embarks on valuable research paths connected to, yet distinct from, already existing initiatives, the Commission has adopted an approach that acknowledges its unique space and vocation in the Canadian legal landscape. Its research projects will reflect the intersecting legal traditions, jurisdictions, structures, and vocabularies that characterize law in Canada. Engagement with Indigenous peoples will be an essential element of developing the Commission’s research pathways.



LCC Commissioner Sarah Elgazzar chairing the Listen & Learn Roundtable in London, ON – community organizations – February 14, 2024

“ We were asked to consider convening unexpected conversations; we were encouraged to provide steady, credible leadership in a contemporary context that feels polarized and fractured. We were entrusted with working across statutes and regulatory frameworks, rather than confining ourselves to usual and well-worn categories and spaces. And we were reminded of the importance of shaping and nurturing the promises of law and of building durable bridges between global and local, between ideas and practices, and between theory and engagement.”

— Letters from the LCC President – Letter #9 – April 3, 2024



Listen & Learn Roundtable – London, ON – Western University – February 13, 2024



Given the Commission's *raison d'être* of living law, pursuing justice, renewing hope, research projects will incorporate the following guiding questions: Have we considered input from and impact on the lives of people in Canada? Have we connected law reform to the overarching and shared pursuit of justice across Canadian society? Have we incorporated inquiry from the perspective of our next generation(s)?

As an inaugural research path, the Law Commission has chosen to focus on charity in Canadian law and the law of charities in Canada. Law plays a role in encouraging altruism and facilitating philanthropy, in the effective functioning of the charitable sector workplace, and in supporting a diverse spectrum of communities and causes. The Canadian charitable sector employs approximately 10% of the country's full-time workforce and accounts for 8.3% of the country's gross domestic product.<sup>1</sup> Charity and charities touch the lives and future of all of us across this country.

In developing a research plan, the Law Commission hosted active and intense "focus circles" beginning in the winter of 2024 with scholars, practitioners, individuals working in the charitable sector, and public servants from departments overseeing regulation of the charitable sector. These focus circles

reveal intersecting issues related to the legal definition of charity, co-existing sources of authority and governance, and the effective regulation of an extremely complex and multi-faceted set of activities, needs, and functions. Related matters of law include those situated in taxation, national security, criminal responsibility, constitutional law, electoral governance, corporate structures, banking regulation, labour relations, estate planning, and civil liability. The Law Commission will distill these questions into a concrete research plan with specific deliverables anticipated by the end of the 2024-2025 fiscal year. Related engagement activities will ensure that the Commission's work and findings are broadly disseminated.

In addition to initiating work for a project focused on charity and law, over its first ten months the Commission has undertaken extensive exploration across a range of potential research areas and questions. That exploration has taken many forms, including in-house preliminary inquiry into legal issues of current concern or on the horizon; meetings with individuals, organizations and institutions operating in diverse spheres; workshops, conferences and conversations with scholars in both law and related disciplines; and initial steps toward collaborative possibilities with other law reform actors focused on many domains, including criminal law and justice.

<sup>1</sup> CanadaHelps (2022). The Giving Report 2022: Giving at a Crossroads, page 5, available online: [https://www.canadahelps.org/media/The\\_Giving\\_Report\\_2022\\_04\\_05.pdf](https://www.canadahelps.org/media/The_Giving_Report_2022_04_05.pdf).



# OVERVIEW OF OUTREACH AND ENGAGEMENT ACTIVITIES

BETWEEN JUNE 6, 2023 AND MARCH 31, 2024

## In ten months, the Law Commission...



### 5 PROVINCIAL PARTNERS

Visited **5 out of 7** member agencies of the Federation of Law Reform Agencies in Canada in their respective provinces:

- Alberta Law Reform Institute
- British Columbia Law Institute
- Institut québécois de réforme du droit et de la Justice
- Law Commission of Ontario
- Law Reform Commission of Saskatchewan



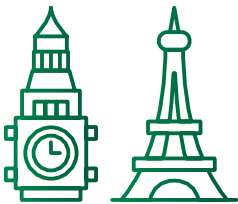
### 26 LISTEN & LEARN EVENTS

Held **7** roundtables and **19** dialogue sessions with stakeholders across the country.



### 9 FOCUS CIRCLES

Organized **9** focus circles with experts, community advocates and practitioners to explore possible research directions in charity and the law, as well as criminal justice.



### 5 ACTIVITIES ABROAD

Participated in **5** activities in **2** other countries (London, United Kingdom; Paris, France).



### 6 PRESENTATIONS

Spoke or presented in **6** conferences, workshops and seminars.



### 53 ORGANIZATIONS

Engaged with a total of **53** organizations.



### 1,700 PEOPLE

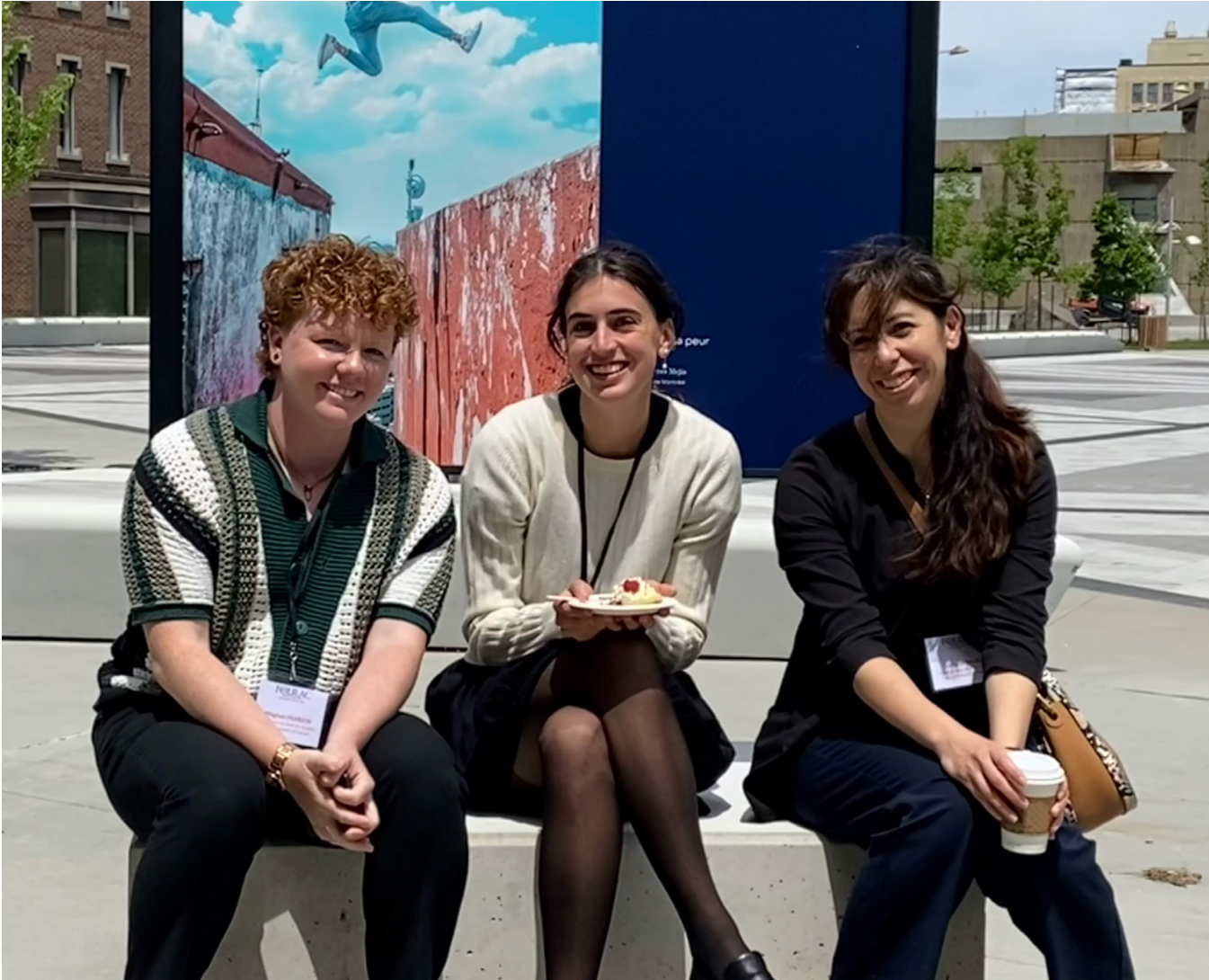
Connected with over **1,700** individuals in total.





# OUR TEAM

- Kirk Shannon**, Director General, Strategy Policy and Planning and Deputy Chief Executive Officer
- Tracey O'Donnell**, Executive Director and Chief Financial Officer
- Brian Peebles**, Director of Outreach and Engagement
- Tara Berish**, Director of Research
- Fady Shamsoun**, Manager of Finance and Planning, Deputy Chief Financial Officer
- Janelle McDougall**, Human Resources Stabilization and Special Projects Manager
- Marianna Do**, Manager, Business Management Services
- Jeanne Mayrand-Thibert**, Fellow
- Meg Pearson**, Fellow
- Isabelle Palad**, Research Officer



From left to right: Meg Pearson, Jeanne Mayrand-Thibert, and Isabelle Palad – Members of the Law Commission team



# FINANCIAL STATEMENT HIGHLIGHTS

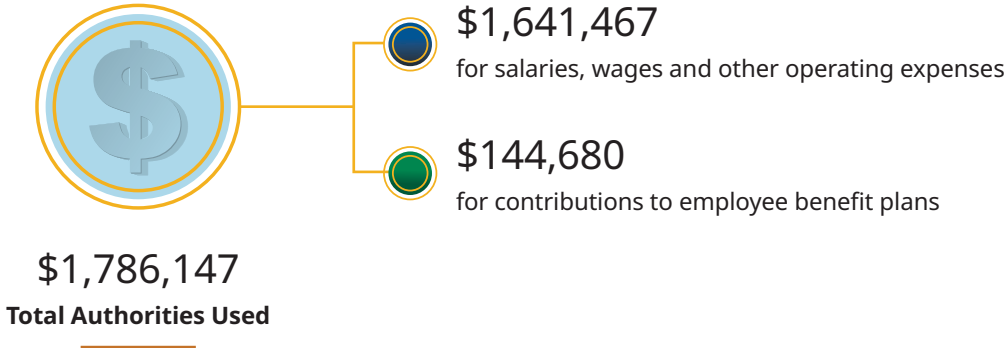
FOR THE YEAR ENDED MARCH 31, 2024

This fiscal year saw some important financial milestones since the revival of the Law Commission of Canada. These include but are not limited to building its financial capacity; receiving its financial delegation in June 2023 allowing the Law Commission to commence operations; publishing three quarterly financial reports and the future-oriented statement of operations.

### Authorities received throughout the fiscal year:

	Main Estimates 2023-24	Additional Authorities Received in 2023-24	Total Available for Use in 2023-24
<b>Total Program</b>	\$ 4,106,946	\$ 218,540	\$ 4,325,486
<b>Total Statutory</b>	\$ 187,042	\$ 0	\$ 187,042
<b>Total Budget</b>	<b>\$ 4,293,988</b>	<b>\$ 218,540</b>	<b>\$ 4,512,528</b>

### Expenditures for fiscal year 2023-24:



Fiscal year 2023-24 functions as a partial year, hence why expenditures are lower this year. Activities are expected to ramp up to expected planned levels in future fiscal years.

A more comprehensive and complete set of financial statements can be found on the [Law Commission's website](#).



# DEPARTMENTAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2024

## Statement of Management Responsibility Including Internal Control over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2024, and all information contained in these financial statements rests with the management of the Law Commission of Canada (LCC). These financial statements have been prepared by management using the Government of Canada's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the LCC's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada and included in the LCC's Departmental Results Report, will be consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities, and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the LCC and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments. A risk-based assessment of the system of ICFR for the year ended March 31, 2024 will be completed in accordance with the Treasury Board Policy on Financial Management and the results and action plans are summarized in the annex.

Original signed by:

Shauna Van Praagh, President  
Ottawa, Canada  
June 20, 2024

Tracey O'Donnell, Executive Director and  
Chief Financial Officer




**STATEMENT OF FINANCIAL POSITION (UNAUDITED)**

As at March 31  
(in dollars)

	2024	2023
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 4)	197,936	0
Vacation pay and compensatory leave	27,865	0
Employee future benefits (note 5)	14,079	0
<b>Total liabilities</b>	<b>239,880</b>	<b>0</b>
<b>Financial assets</b>		
Due from the Consolidated Revenue Fund	84,246	0
Accounts receivable and advances (note 6)	113,691	0
<b>Total financial assets</b>	<b>197,937</b>	<b>0</b>
<b>Departmental net debt</b>	<b>41,943</b>	<b>0</b>
<b>Non-financial assets</b>		
Tangible capital assets (note 7)	35,384	0
<b>Total non-financial assets</b>	<b>35,384</b>	<b>0</b>
<b>Departmental net financial position</b>	<b>(6,559)</b>	<b>0</b>

Contingent liabilities (note 8)  
The accompanying notes form an integral part of these financial statements.

  
Shauna Van Praagh, President  
Ottawa, Canada  
June 20, 2024

  
Tracey O'Donnell, Executive Director and  
Chief Financial Officer



**STATEMENT OF OPERATIONS AND DEPARTMENTAL NET FINANCIAL POSITION (UNAUDITED)**

As at March 31

(in dollars)

	2024 Planned Results	2024 Actuals	2023 Actuals
<b>Expenses</b>			
Law Review	1,196,230	1,007,529	0
Internal Services	834,408	989,493	0
<b>Total Expenses</b>		<b>1,997,022</b>	<b>0</b>
<b>Net cost of operations before government funding and transfers</b>	<b>2,030,638</b>	<b>1,997,022</b>	<b>0</b>
<b>Government funding and transfers</b>			
Net cash provided by Government of Canada		1,701,902	0
Change in due from the Consolidated Revenue Fund		84,246	0
Services provided without charge by other government departments (note 9a)		204,315	0
<b>Total government funding and transfers</b>		<b>1,990,463</b>	<b>0</b>
<b>Net cost of operations after government funding and transfers</b>		<b>6,559</b>	<b>0</b>
<b>Departmental net financial position - Beginning of year</b>		<b>0</b>	<b>0</b>
<b>Departmental net financial position - End of year</b>		<b>(6,559)</b>	<b>0</b>

Segmented information (note 10)

The accompanying notes form an integral part of these financial statements.



## STATEMENT OF CHANGE IN DEPARTMENTAL NET DEBT (UNAUDITED)

As at March 31

(in dollars)

	2024	2023
<b>Net cost of operations after government funding and transfers</b>	<b>6,559</b>	<b>0</b>
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets (note 7)	35,384	0
<b>Total change due to tangible capital assets</b>	<b>35,384</b>	<b>0</b>
<b>Net increase (decrease) in departmental net debt</b>	<b>41,943</b>	<b>0</b>
<b>Departmental net debt - Beginning of year</b>	<b>0</b>	<b>0</b>
<b>Departmental net debt - End of year</b>	<b>41,943</b>	<b>0</b>

The accompanying notes form an integral part of these financial statements.



**STATEMENT OF CASH FLOWS (UNAUDITED)**

As at March 31

(in dollars)

	2024	2023
<b>Operating Activities</b>		
Net cost of operations before government funding and transfers	1,997,022	0
<b>Non-cash items:</b>		
Services provided without charge by other government departments (note 9a)	(204,315)	0
<b>Variations in Statement of Financial Position:</b>		
Increase (decrease) in accounts receivable and advances	113,691	0
Decrease (increase) in accounts payable and accrued liabilities	(197,936)	0
Decrease (increase) in vacation pay and compensatory leave	(27,865)	0
Decrease (increase) in employee future benefits	(14,079)	0
<b>Cash used in operating activities</b>	<b>1,666,518</b>	<b>0</b>
<b>Capital Investing Activities</b>		
Acquisition of tangible capital assets (note 7)	35,384	0
<b>Cash used in capital investing activities</b>	<b>35,384</b>	<b>0</b>
<b>Net Cash Provided by Government of Canada</b>	<b>1,701,902</b>	<b>0</b>

The accompanying notes form an integral part of these financial statements.



## 1. Authority and Objectives

The Law Commission of Canada (LCC) is an independent commission, which reports to Parliament through the Minister of Justice. Established by Parliament in the spring of 1997 by the [Law Commission of Canada Act](#), the LCC is mandated to consider the changing needs of Canadian society through the study, review, and innovative development of Canada's law and legal systems. Responsive and accountable to all Canadians, the Commission designs its program with support from its Advisory Council and in consultation with the Minister of Justice. The LCC carries out its mandate through its one program, Law Review, with the support of Internal Services.

## 2. Summary of Significant Accounting Policies

These financial statements have been prepared using the LCC's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

### (a) Parliamentary authorities

The LCC is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the LCC do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the basis of reporting. The planned results amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-Oriented Statement of Operations included in the 2023-2024 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2023-2024 Departmental Plan.

### (b) Net cash provided by Government of Canada

The LCC operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the LCC is deposited to the CRF, and all cash disbursements made by the LCC are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the Government.

### (c) Amounts due from or to the CRF

Amounts due from or to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the LCC is entitled to draw from the CRF without further authorities to discharge its liabilities.

### (d) Expenses

Expenses are recorded on an accrual basis. Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment. Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans, and workers' compensation are recorded as operating expenses at their carrying value.



**(e) Employee future benefits**

**i) Pension benefits:** Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The LCC’s contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The LCC’s responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan’s sponsor.

**ii) Severance benefits:** The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

**(f) Non-financial assets**

The costs of acquiring equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the estimated useful lives of the assets. All tangible capital assets and leasehold improvements having an initial cost of \$10,000 or more are recorded at their acquisition cost. Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset Class	Amortization Period
Office and other equipment	5 to 10 years
Informatics hardware and software	3 to 5 years
Leasehold improvements	Lesser of useful life or remaining term of the lease
Assets under construction	Once in service, in accordance with asset class

Assets under construction are recorded in the applicable asset class and amortized when they become available for use.

**(g) Contingent liabilities**

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued and an expense is recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

**(h) Measurement uncertainty**

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government’s best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are contingent liabilities, the liability for employee future benefits, salary overpayments and underpayments, allowance for doubtful accounts, and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management’s estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.



### (i) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

- i) Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- ii) Certain services received on a without charge basis are recorded for departmental financial statements purposes at the carrying amount.

### 3. Parliamentary Authorities

The LCC receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the LCC has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

#### (a) Reconciliation of Net Cost of Operations to Current Year Authorities Used (in dollars)

	2024	2023
<b>Net cost of operations before government funding and transfers</b>	<b>1,997,022</b>	<b>0</b>
<b>Adjustments for items affecting net cost of operations but not affecting authorities:</b>		
Decrease (increase) vacation pay and compensatory leave	(27,865)	0
Decrease (increase) in employee future benefits	(14,079)	0
Services provided without charge by other government departments	(204,315)	0
<b>Total items affecting net cost of operations but not affecting authorities</b>	<b>(246,259)</b>	<b>0</b>
<b>Adjustments for items not affecting net cost of operations but affecting authorities:</b>		
Acquisition of tangible capital assets	35,384	0
<b>Total items not affecting net cost of operations but affecting authorities</b>	<b>35,384</b>	<b>0</b>
<b>Current year authorities used</b>	<b>1,786,147</b>	<b>0</b>



**(b) Authorities Provided and Used (in dollars)**

	2024	2023
<b>Authorities provided</b>		
Vote 1 – Operating expenditures	4,325,486	4,370,781
Statutory amounts	144,680	0
	<b>4,470,166</b>	<b>4,370,781</b>
Less: lapsed operating	(2,684,019)	(4,370,781)
<b>Current year authorities used</b>	<b>1,786,147</b>	<b>0</b>

**4. Accounts Payable and Accrued Liabilities**

The following table presents details of the LCC's accounts payable and accrued liabilities:  
(in dollars)

	2024	2023
Accounts payable - Other government departments and agencies	9,245	0
Accounts payable - External parties	60,925	0
<b>Total accounts payable</b>	<b>70,170</b>	<b>0</b>
Accrued liabilities	127,766	0
<b>Total accounts payable and accrued liabilities</b>	<b>197,936</b>	<b>0</b>



## 5. Employee Future Benefits

### (a) Pension benefits

The LCC’s employees participate in the Public Service Pension Plan (the “Plan”), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and they are indexed to inflation.

Both the employees and the LCC contribute to the cost of the Plan. Due to the amendment of the Public Service Superannuation Act following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2023-2024 expense amounts to \$85,665 (\$0 in 2022-2023). For Group 1 members, the expense represents approximately 1.02 times (0 times in 2022-2023) the employee contributions and, for Group 2 members, approximately 1.00 times (0 times in 2022-2023) the employee contributions.

The LCC’s responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Financial Statements of the Government of Canada, as the Plan’s sponsor.

### (b) Severance benefits

Severance benefits provided to the LCC’s employees were previously based on an employee’s eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2024, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:  
(in dollars)

	2024	2023
<b>Accrued benefit obligation – Beginning of year</b>	<b>0</b>	<b>0</b>
Expense for the year	14,079	0
Benefits paid during the year	0	0
<b>Accrued benefit obligation – End of year</b>	<b>14,079</b>	<b>0</b>





### 6. Accounts Receivable and Advances

The following table presents details of the LCC’s accounts receivable and advances balances:  
(in dollars)

	2024	2023
Receivables – Other government departments and agencies	113,691	0
<b>Total accounts receivable and advances</b>	<b>113,691</b>	<b>0</b>

### 7. Tangible Capital Assets

This note presents the detail by category of tangible capital assets.  
Cost (in dollars)

Capital Asset Class	Opening Balance	Acquisitions	Adjustments	Closing Balance
Assets under construction – leasehold improvements	0	35,384	0	35,384
<b>Total</b>	<b>0</b>	<b>35,384</b>	<b>0</b>	<b>35,384</b>

#### Accumulated Amortization (in dollars)

Capital Asset Class	Opening Balance	Amortization	Closing Balance
Assets under construction – leasehold improvements	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>



### Net Book Value

(in dollars)

Capital Asset Class	2024	2023
Assets under construction – leasehold improvements	35,384	0
<b>Total</b>	<b>35,384</b>	<b>0</b>

## 8. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. As at March 31, 2024, the LCC has no contingent liabilities.

## 9. Related Party Transactions

The LCC is related as a result of common ownership to all government departments, agencies, and Crown corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family members of that individual.

The LCC enters into transactions with these entities in the normal course of business and on normal trade terms.

### (a) Common Services Provided Without Charge by Other Government Departments

During the year, the LCC received services without charge from certain common service organizations related to accommodation, the employer’s contribution to the health and dental insurance plans and workers’ compensation coverage. These services provided without charge have been recorded at the carrying value in the LCC’s Statement of Operations and Departmental Net Financial Position as follows:

(in dollars)

	2024	2023
Accommodation	107,644	0
Employer's contribution to the health and dental insurance plans	96,671	0
Workers’ compensation	0	0
<b>Total</b>	<b>204,315</b>	<b>0</b>



The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge.

The cost of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada and audit services provided by the Office of the Auditor General are not included in the LCC's Statement of Operations and Departmental Net Financial Position.

**(b) Other Transactions with Other Government Departments and Agencies**

(in dollars)

	2024	2023
Accounts receivable	113,691	0
Accounts payable	9,245	0
Expenses	1,175,419	0

Expenses disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).



## 10. Segmented Information

Presentation by segment is based on the LCC's core responsibility, as well as its internal services. The presentation by segment is based on the same accounting policies as described in the summary of significant accounting policies in note 2. The following table presents the expenses incurred for the core responsibility, by major object of expense. The segment results for the period are as follows:

			Total	
	Law Review	Internal Services	2024	2023
Salaries and employee benefits	863,818	482,964	<b>1,346,782</b>	<b>0</b>
Accommodation	69,166	38,478	<b>107,644</b>	<b>0</b>
Professional and special services	10,915	412,919	<b>423,834</b>	<b>0</b>
Utilities, materials and supplies	7,337	1,464	<b>8,801</b>	<b>0</b>
Travel and relocation	55,561	4,920	<b>60,481</b>	<b>0</b>
Information	0	39,424	<b>39,424</b>	<b>0</b>
Communications & Other	732	374	<b>1,106</b>	<b>0</b>
Repair and maintenance	0	8,950	<b>8,950</b>	<b>0</b>
<b>Net cost of operations before government funding and transfers</b>	<b>1,007,529</b>	<b>989,493</b>	<b>1,997,022</b>	<b>0</b>



# ANNEX TO THE STATEMENT OF MANAGEMENT RESPONSIBILITY INCLUDING INTERNAL CONTROL OVER FINANCIAL REPORTING

As at March 31, 2024

## Introduction / Assessment results for the 2023 to 2024 fiscal year

Fiscal year 2023-24 marks the LCC's first year of operations. As a result, there have been no audits or self-assessments performed to date as part of the ICFR. It is anticipated that in fiscal year 2024-25, the LCC will proceed with self-assessments for micro-organizations in the areas of Pay Administration and Travel as per the assessment table below.

## Assessment plan

Going forward, it is anticipated that the LCC as a micro-organization will follow the self-assessment schedule laid out by the Office of the Comptroller General (OCG) as follows:

Key control areas	2024 – 2025 fiscal year	2025 – 2026 fiscal year	2026 – 2027 fiscal year
Pay Administration	X		
Travel	X		
Hospitality		X	
Fleet Management		X	
Acquisition Cards			X
Leave			X



**LAW COMMISSION OF CANADA**

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