



LCC | CDC
Living Law
Pursuing Justice
Renewing Hope

Law Commission of Canada
Annual Report

April 1, 2024 – March 31, 2025



Law Commission
of Canada

Commission du droit
du Canada

Canada

About our emblem: 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.

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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

Sarah Elgazzar
Vice-President

Renée Cochard
Commissioner

Aidan Johnson
Commissioner

Kevin O'Shea
Commissioner



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President's Message

This spring begins in a period marked by extraordinary uncertainty and turmoil in our country. People across Canada are talking about trust and transparency, agreements and institutions, truth and accountability, processes and principles. Reference to the “rule of law” has become part of daily conversations. But while the price of milk is concrete, the rule of law is abstract. It is not easy to articulate why it matters in our daily lives and how it is central to a free, open and strong democratic society.

At this intense time, I am honoured to present to Parliament the annual report for the 2024-2025 year on behalf of the Law Commission of Canada, an independent and non-partisan agency committed to engaging the people of this country in the ongoing and dynamic evolution of law. The Commission provides space for in-depth reflection on issues and challenges not tied to the legislative agenda of

the day. It offers an opportunity to connect scholarly inquiry to on-the-ground impact. It combines listening, community development, and meaningful change. It insists on the overlapping vocations of dreaming, repairing, building, and sharing for all projects of long-term law reform.

A member of our staff recently analogized the recreation and reimagining of the Law Commission to the rebuilding of a hockey team. Both take time, bring people together, require skills and vision, and aim to demonstrate unique character and potential. One year ago, the Commission was based in temporary and far from optimal office space; today we are settling into a permanent home adapted to the form, substance and vision of our work. One year ago, we had not yet launched our website; today we are in constant connection with an extensive network of people and organizations. One year ago, we were in early stages

“Like the rule of law, the value of a Law Commission is not something easily quantified or captured. Instead, it is demonstrated over time through collaboration and community engagement, enrichment of knowledge and critical insight, complex conversations and unexpected directions. ”

of our “Listen & Learn” initiative, we were establishing connections, and our ideas for approaching law reform in innovative ways were barely on the drawing board. Today – not yet two years old – the Commission has travelled to meet with law and justice actors in every province, created a remarkable Advisory Council whose members provide constructive advice based on wide-ranging experience and expertise, and forged a signature framework within which research and outreach are intertwined in all our projects.

This Report is infused with the energy, creativity, and dedication that drive the work of the Law Commission. Readers will learn about initiatives nourished and developed over the past 12 months, all tied to an expansive understanding of law reform. Canadians know that meaningful participation in the evolution of law and the collective pursuit of justice are crucial to a strong and promising future. As revealed through the pages of this Report, the Law Commission of Canada makes important contributions to both.

Like the rule of law, the value of a Law Commission is not something easily quantified or captured. Instead, it is demonstrated over time through collaboration and

community engagement, enrichment of knowledge and critical insight, complex conversations and unexpected directions. As the second quarter of the 21st century gets underway, this is indeed a time of uncertainty. But uncertainty is always present, change is always possible, and hope can always be renewed. Together with my fellow Commissioners and everyone at the Law Commission, I look forward with confidence and optimism to continuing to serve the people of Canada.



Shauna Van Praagh
President

Law Commission of Canada Milestones

June 2023:

- President Shauna Van Praagh and Commissioners Sarah Elgazzar and Aidan Johnson take office

September 2023:

- Creation of LCC Fellowship Program

August 2024:

- Appointment of Kevin O'Shea as Commissioner
- Launch of research project: *Prison Law in Canada*

July 2024:

- Call for paper proposals for Part I of *Charity and Law in Canada – Looking Back: Tracing Charities in Canada and Charity in Canadian Law*

September 2024:

- Appointment of Renée Cochard as Commissioner
- Call for LCC conference support applications (fall 2024 and winter 2025 events)
- Listen & Learn in Victoria, BC

October 2024:

- Tabling of LCC Annual Report 2023-2024 in Parliament
- Call for paper proposals for Part II of *Charity and Law in Canada – Looking Around: Current Challenges and Directions for Charitable Organizations in Canada*
- Creation of LCC Emerging Scholars Program
- Call for submissions by law students across Canada for *Views on Justice in Action: Photos by Law Students*
- Listen & Learn in Halifax, NS; Montréal, QC

November 2024:

- Listen & Learn in Kingston, ON
- Meeting #2 of the Advisory Council; Bianca Kratt, K.C. selected as Council Chair

March 2025:

- Launch of LCC podcast *Obiter* and release of first three episodes
- Selection and commissioning of the LCC's first *Beyond Tomorrow Report*
- Call for paper proposals for Part III of *Charity and Law in Canada – Looking Ahead: The Future of Charities and Charity Law in Canada*
- Listen & Learn in Edmonton, AB; St. John's, NL; Moncton, NB

October 2023:

- Launch of Listen & Learn initiative

January 2024:

- Publication of first *What We Heard* report (June to December 2023)

March 2024:

- Presentation of LCC emblem and visual identity
- Launch of research project: *Charity and Law in Canada*

June 2024:

- Appointment of inaugural LCC Advisory Council members
- Meeting #1 of the Advisory Council
- Release of LCC Reflection Paper *Recall to Reimagine: (Re) Creating the Law Commission of Canada*
- First *Prison Law in Canada* focus circle
- Publication of second *What We Heard* report (January to May 2024)

May 2024:

- Launch of [LCC website](#)
- Listen & Learn in St. Catharines, ON; Montréal, QC; Fredericton, NB
- Participation of the LCC in the annual meeting of the Federation of Law Reform Agencies of Canada (FOLRAC) in Montréal, QC

April 2024:

- First *Charity and Law in Canada* focus circle
- Creation of LCC Summer Student Program

Start of Reporting Year

December 2024:

- Nomination by the LCC of The Honourable Nathalie Des Rosiers and Professor Val Napoleon for King Charles III Coronation Medals
- Selection of three inaugural LCC Emerging Scholars
- Creation of LCC-CBA Journalism Fellowship

February 2025:

- Announcement of inaugural LCC-CBA Journalism Fellow
- LCC moves into permanent office in Ottawa, ON
- Listen & Learn in Winnipeg, MB

January 2025:

- Launch of the *Beyond Tomorrow Reports* initiative
- Listen & Learn in Québec City, QC
- Publication of third *What We Heard* report (June to December 2024)
- Call for LCC conference support applications (spring 2025 and summer 2025 events)
- Appointment of LCC Director General and Deputy CEO Kirk Shannon as Associate Judge of the Federal Court of Canada

INTERSECTIONS

Framing the Work of the Law Commission

Intersections provide a constructive framework for understanding, developing, and implementing the promise and potential of the Law Commission of Canada.

***Raison d'être:* Living Law, Pursuing Justice, Renewing Hope**

Three co-existing commitments shape the direction and scope of the work of the Law Commission of Canada.

Living law underscores the dynamic engagement of Canadians with law in their lives. **Pursuing justice** recognizes a shared endeavour ongoing across Canadian society. **Renewing hope** signals optimism and regrowth, and responsiveness to future generations.

Consistent with this *raison d'être*, our projects are guided by the following questions:

Have we considered input from and impact on people's lives?

Have we incorporated inquiry from the perspective of our next generation(s)?

Have we connected law reform to the shared pursuit of justice across Canadian society?

Compass: Dream, Repair, Build, Share

The distinct yet intersecting vocations of the Law Commission's program of research and outreach serve as points on a compass to navigate the reflection and engagement associated with meaningful law reform.



Dream: The Commission'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 Commission 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 Commission 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 Commission 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.

An Approach to Law

Intersections and interactions make law dynamic and responsive: law in Canada takes shape through intersecting and co-existing legal traditions, languages, and institutions, and always involves interactions among individuals and communities.

- Law *in an intersection* – Often perceived as a tool or mode of problem solving, law also serves an accompaniment or support function like that of a crossing guard in a busy and potentially dangerous intersection. Law can help people get to where they need to be.
- Law *at an intersection* – The paths of law intersect with other paths to expertise, knowledge, and capability. The operation of law may be marked by unique considerations and constraints, but it coexists with other modes of understanding, exploring, and organizing social life.
- Law *as an intersection* – Law is a site of movement and activity that incorporates the complex identities, power dynamics, and segments of the societies within which it evolves. In a context of constant exchange, law supports and shapes human relations and endeavours from generation to generation.
- Law *of an intersection* – The law of an intersection is not contained in any one formal document. Legal traditions, systems, jurisdictions, and languages encounter and coexist with each other throughout Canada. Any given space may include a mix of formal regulations, informal practices, written rules and unwritten norms.

The Law Commission serves as meeting place and reference point on the dynamic map of law and justice in Canada. We provide space for the intersections of research, reflection, and reform. Our work intersects with that done within the distinctive spheres of legal practice, legal education, policymaking, regulation, litigation, and judicial decision-making. The framework for law and law reform adopted by the Law Commission is grounded in intersections of substantive realms, structures, systems, and jurisdictions.

In practice, the Law Commission's framework guides the dimensions and scope of all our projects and programs. It directs the shape and purpose of our outreach and engagement activities and inspires the partnerships we forge and sustain. Where we engage external organizations and individuals, the framework helps establish the contours of their relationship and collaboration with the Law Commission. For example, selection criteria for conferences and initiatives supported by the Law Commission include demonstrated alignment with our vision and vocations. Authors commissioned to contribute to our research projects are expected to incorporate the methods, sources, and approaches to law associated with the intersections framework.

Recall to Reimagine

Published June 2024



In June 2024, the LCC released a first publication entitled "[Recall to Reimagine: \(Re\)Creating the Law Commission of Canada](#)" (Ottawa: Law Commission of Canada, 2024).

"In this paper, the Law Commission of Canada demonstrates its commitment to learning from the past by drawing guidance and insights from the structure and work of its earlier version. (...) The work of recall should provide foundations to inspire and shape reimagined projects and potential." (p. 1)

"Resituating the Law Commission of Canada is also a task of positioning the agency in time. The Law Commission of 1997 looked ahead to the end of the 20th century. Today's Commission finds itself on the cusp of the second quarter of the 21st. 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 communities, narratives 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; and substantial engagement and desire for empowerment on the part of youth, particularly in the face of uncertainty and risk." (p. 13)



LCC Projects and Programs

In the following pages, the Law Commission of Canada showcases projects and programs initiated and developed over 2024-2025. All incorporate engagement with Canadians in the ongoing and dynamic evolution of law; all demonstrate coexisting and interacting commitments to living law, pursuing justice, renewing hope; and all connect inquiry and outreach today with impact and reform tomorrow.

Readers will find a combination of substantive research-based pathways and public outreach initiatives and partnerships. They will learn about the Commission's initial major collaborative project, *Charity and Law in Canada*, responsive to and shaped by the impact of charity and charitable organizations on the lives of all Canadians. They will discover our timely Journalism Fellowship, created through partnership with the Canadian Bar Association, to support a Canadian journalist's in-depth work on challenging issues in law and justice. They will read about how the Commission aims to enrich Canadians' understanding of Prison Law by facilitating relevant discussions and selecting topics for a

series of focused reports. They will see how the Commission supports conferences and initiatives encompassing an extraordinary spectrum of reform directions and justice actors. Readers will detect in our *Beyond Tomorrow Reports* the Commission's determination to look beyond the horizon to imagine law for Canada's future. They will find in our Emerging Scholars program the Commission's concrete support for tomorrow's teachers and researchers. Finally, readers will note in the Commission's podcast, *Obiter*, our dedication to uncovering inspiring ways to contribute to the evolution of Canadian law and society.

The combination of projects and programs underscores the Law Commission's efforts to connect scholars, policymakers, and community-based actors as we explore law and justice in constructive, creative and optimistic ways. Law in our everyday lives, law on the horizon, law in an open democratic society, law's complex dimensions, law's many responses to changing needs: all are incorporated into the work of the Commission.

Charity and Law in Canada

A major collaborative research project

Charity is part of everyday life for people across Canada. Charitable behaviour, charitable giving, charitable interactions: all are understood to reflect human generosity and concern for collective welfare. Charity is central to an extraordinarily wide range of sectors, actions, commitments, and projects. *Charities* are the organizations that make this possible. They too are part of everyday life for Canadians. Charities employ roughly 11% of our country's full-time workforce and represent about 8% of our gross domestic product.¹ From small to large, local to international, charities exercise significant responsibility in the governance and flourishing of a contemporary and diversified society.

Whether and how law in Canada – in multiple forms and at various levels – permits, encourages, facilitates, organizes, and regulates charitable activities and charitable entities is the focus of the Commission's first **major collaborative research project**: *Charity and Law in Canada*. The project

takes the form of a collection of commissioned papers prepared by academic scholars and expert practitioners, complemented by ongoing engagement with legal and community stakeholders.

Research-based contributions were solicited through consecutive calls over the 2024-2025 year, corresponding to three segments of the project:

1. **Looking Back: Tracing Charities in Canada and Charity in Canadian Law** – Ways in which Canada's co-existing legal traditions have historically supported the practice of charity and organized governance of charitable work.

Charity and Law in Canada Discussion Circle with representatives from the Ottawa Community Foundation, the Ottawa Food Bank, United Way East Ontario, and Tungasuvvingat Inuit (Ottawa, ON, March 2025)



1. Canada Helps (2024). *The Giving Report 2024: From Disconnection to Collective Action*, page 5, available online: www.canadahelps.org.

2. **Looking Around: Current Challenges and Directions for Charitable Organizations in Canada** – Examination of various specific questions related to governance and functioning of charities in contemporary Canadian law and society.
3. **Looking Ahead: The Future of Charities and Charity Law in Canada** – Perspectives on potential pathways for evolution of charity law to ensure a strong, diversified, and well-supported charitable sector for Canada's future.

The Law Commission identified themes and issues following extensive community engagement, including a series of ten focus circles with Canadian scholars, federal government representatives, legal practitioners, and people working in the charitable sector across the country. The planning, substance, and scope of the project have been guided by

a steering committee comprised of volunteer scholars and experts (Kathryn Chan, Adam Parachin, Samuel Singer, and David Stevens) and supported by our Commissioners.

As of March 31st, 2025, calls for contributions resulted in the commissioning of 15 research papers involving 18 authors, each of whom brings expertise, insight, and enthusiasm to the project. The papers will explore a wide range of important and complex questions relevant to charities and charitable action. They will reflect on the role of charitable organizations in democratic societies and will trace the history of charity and related concepts within Canada's legal traditions, including Indigenous legal orders. Finally, they will consider challenges and directions for the future of charity and charity law in Canada. Descriptions of the research papers commissioned for this inaugural project have been compiled to be shared in advance of publication via the [Commission's website](#).



In an article published in The Philanthropist Journal, the President of CanadaHelps considered a study that shows how a Canadian individual's meaningful connections to others is a striking indicator of the level of their charitable giving and, more generally, the level of their generosity and civic engagement. As our social bonds shrink, so too does our sense of being, acting as, and having good neighbours. All of this suggests that the strength of the social fabric of our country is linked to our willingness to give with generosity, to roll up our sleeves, and to come together in action. (...)

Law reform is far from the only way to support the practice of charity, foster meaningful neighbourly connections, or renew hope. But it can indeed be one important way of doing all three. 

– Letters from the LCC President, [Letter 14 \(23 September 2024\)](#)

Continuous outreach and engagement complement the research work for this major project. In March 2025, the Law Commission hosted the first in a series of discussion circles with representatives from Canada's charitable sector. That discussion about challenges, preoccupations, and possibilities for charitable organizations took place in Ottawa with participation from the Ottawa Community Foundation, the Ottawa Food Bank, the United Way of East Ontario, and Tungasuvvingat Inuit. Further discussion circles planned for 2025 will be hosted by the Commissioners in different regions of the country.

The Commission looks forward to sharing with policy makers, charitable organizations, and the Canadian public the collated contributions of our commissioned authors and the insights of those working on the ground and on the front lines of charity. The project promises to provoke meaningful reflection, discussion, and action to support charity and charities in Canada.



Heard from the focus circles – Charity and Law in Canada

...the LCC could look at the complexity that results from the intersection of administrative and tax law...

...Practitioners have been waiting for work to be done in this area...

...People are not numbers, or a checklist of needs, their needs are complex. Their healing is on a continuum and it's not linear. If governments could do the basics better the positive effects of charities would be larger...

...Another angle is perhaps to break down the watertight categories of what is considered charitable...

...Intrinsically so important and also, I believe, [the charitable sector is] a crucial part of the civil society that makes democracy and social connection possible...

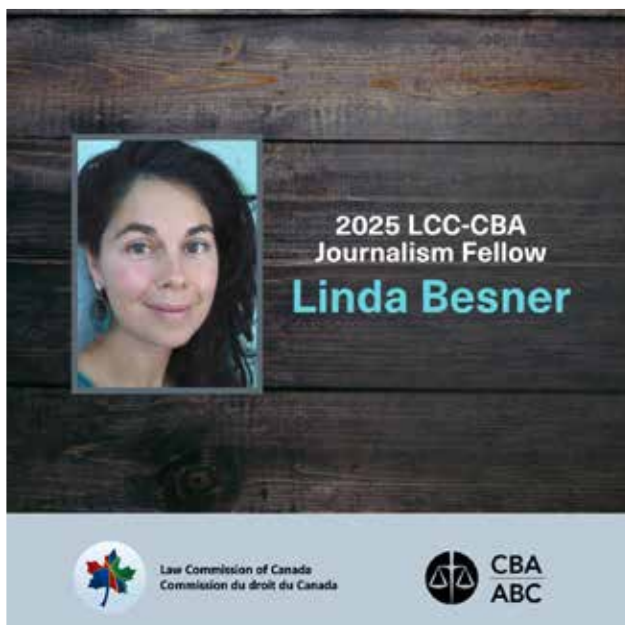
Themes to be explored in commissioned research papers on Charity and Law in Canada include:

- The roots of charity in the common law and civil law traditions
- The notion of helping one another in the Coast Salish tradition
- Discretionary decision-making under the registered charity regime
- Charity funding reform
- Legal and economic dimensions of fiduciary duties
- Charity and the *Canadian Charter of Rights and Freedoms*
- The independence and sustainability of the charitable sector

LCC-CBA Journalism Fellowship

Investigating law and justice

Independent and high-quality journalism is a cornerstone of democratic societies. Journalists play a central role in creating dialogue and facilitating accountability between the branches of government and members of the public. In close collaboration with our partner, the Canadian Bar Association (CBA), the Commission established the LCC-CBA Journalism Fellowship in fall 2024. Motivated by a desire to support investigation by journalists into changing ways in which law intersects with the needs and aspirations of people across Canada, the one-year fellowship supports the **production of a series of original in-depth pieces exploring critical issues of law and justice**. This initiative aims to demonstrate both to jurists and members of the public the importance of human storytelling in the evolution of law, and the links among investigative journalism, the strength of democratic institutions, and the pursuit of truth, justice, and hope.



A call for applications in December 2024 resulted in a strong pool of impressive proposals. A selection committee of representatives from the CBA and the LCC – including President Shauna Van Praagh, Commissioner Sarah Elgazzar and Advisory Council member Lisa LaFlamme – was delighted to name **Linda Besner** as the inaugural LCC-CBA Journalism Fellow.

Linda Besner – a freelance journalist based in Montréal who has published in *The Globe and Mail*, *The Atlantic*, and *The Guardian* – plans to write articles exploring several issues of contemporary and future significance: lessons from the depopulation of jails during the pandemic; the codification of Indigenous family and child welfare legal traditions; the public's role in shaping the adoption of AI tools within the justice system; and the impact of the demise of regional news on the open court principle.

The pieces produced by the Journalism Fellow will be published throughout 2025 by Canadian media outlets and shared widely via the LCC and CBA websites.

Prison Law in Canada

A critical research series

The way a society chooses to oversee and operate its carceral institutions reflects its fundamental values and has far-reaching consequences. Incarceration is felt by prisoners, certainly, but their experiences are carried beyond institutions into the outside world and thus are inextricably linked to all Canadians. The Law Commission's *Prison Law in Canada* project seeks to examine and inspire conversations on the role that the carceral system and the law relating to that system play in creating a just, safe and secure society.

The project, launched in August 2024, has been structured and continues to unfold through two interconnected streams – a **series of reports on selected topics** related to the law in and of prisons, and a **series of focus circles** that bring together individuals with diverse expertise and lived experience related to prisons. Both illuminate often hidden spaces of prison law. Although the carceral system is central to our understanding of criminal justice, the spaces it occupies remain largely invisible to most Canadians; the justice systems that operate *within* detention centers, jails, prisons and penitentiaries are largely unseen and often not understood.

During the reporting year, the LCC commissioned four selected topic reports, to be published sequentially beginning in late 2025. The reports will explore access to online education in carceral institutions, the diverse systems of norms that exist within the correctional system, the intersection of mothers' and children's rights as they relate to incarceration, and the processes and forms of prison visitation. Further reports will be commissioned on a regular basis through the coming year. Our authors are expected to base their work on solid empirical, jurisprudential, and comparative research, consider insights from varied relevant academic disciplines, and provide critical analysis combined with paths forward.

In parallel, small focus circles hosted by the Commission on a regular basis foster productive exchange, enrich knowledge and understanding, and generate questions and issues

As the discussion developed, it became obvious that the auto collision repair image for law reform, while evocative, doesn't quite work. It's simplistic to wish that the criminal justice system could be towed like a broken-down car to specialists who would send it back in fully functioning order. The metaphor isn't only unsatisfactory or unrealistic; instead, it risks being dangerously misleading. Desire for complete overhaul directed by an imagined institution with omnipotent power can turn into greater despair, brokenness, and sense of disempowerment. Yes, as participants around the table agreed, governments at every level could and should be more aware and responsive. But the repair might come in the form of somewhat messy patchwork, partnerships, educational programs, and grassroots cooperation involving a wide range of individuals, communities, and institutions.

– Letters from the LCC President,
Letter 10 (10 May 2024)

deserving of attention and analysis. The insights gathered through conversations with focus circle participants are distinct from the formal reports in that they will be shared in short briefs entitled "Insights from the Inside", highlighting the *initiatives*, the *insights* and the *inquiry* emerging from our discussions. Between summer 2024 and spring 2025, the Law Commission facilitated six focus circles with fifteen participants from across the country, including academic experts and currently incarcerated individuals. In addition, the Commission initiated productive

and ongoing conversations with the Office of the Federal Ombudsperson for Victims of Crime and the Office of the Correctional Investigator. With support and guidance from advisory scholar Marie-Eve Sylvestre, together with our Commissioners, focus circles over the next year will include Indigenous individuals, family members, civil society groups, and individuals working within the prison system.

The pursuit of justice and the renewing of hope are woven into the fabric of Canada's criminal justice system. They shape our understanding of the meaning and effects of loss of freedom and conditions of incarceration, and of the importance of hope in sustaining incarcerated individuals both within the walls of their institutions and upon re-entry into broader Canadian society. By drawing on lived experiences and expertise, the Prison Law project offers thoughtful reflections and fosters informed conversations that help Canadians better understand prisons and the law.



Heard from focus circles – Prison Law in Canada

...Canada can and should learn from initiatives happening elsewhere...

...Access to prisons is very difficult for researchers...

...These topics are worth a real conversation, we should not shy away from this topic...

...Engage with people beyond academia...

...Do prisons actually do what they are intended to do?...

... One of the listening circles should be inside a prison talking to the people inside living that reality...

...We want everyone to be safe, the public, the population, the staff, the inmates...

Conference Support

A Canadian law and justice network

Conferences are opportunities for learning, sharing, collaborating, and developing concrete ideas and actions for the evolution of law and the pursuit of justice. Cognizant of that potential and in accordance with section 4(c) of the Law Commission of Canada Act, the Commission launched a **conference support program** in the fall of 2024. Submissions are invited on a regular basis for modest financial support of conferences and initiatives, including seminars, workshops, meetings, and other events that fall within the LCC's mandate of engaging the people of Canada in the ongoing and dynamic evolution of law.



LCC Director General and Deputy Chief Executive Officer Kirk Shannon, speaking at the 2024 Public Law Conference (Ottawa, ON, July 2024)

The first call for proposals was aimed at organizers of events taking place in fall 2024 and winter 2025; 11 events were selected to receive support in the 2024-2025 year. A second call for proposals was circulated in January 2025 to support events planned for the spring and summer of 2025. The Law Commission saw a doubling in the number of proposals submitted in response to this second call – an encouraging indicator of the Commission's emerging role as facilitator for conversations about law and justice. Scheduled between April and August 2025, 12 events will receive LCC support to date. Events supported by the Commission are regularly amplified through our social media channels.

The wide range of events underscores the variety of fora, questions, conversations, and voices involved in and committed to ensuring law's evolution to meet changing needs and circumstances. Through our program of conference support, we model our commitment to fostering partnerships with and supporting cooperative efforts among the academic community, the legal profession, and other organizations interested in law and justice.



“ When people interested and engaged in law and law reform talk about not having sufficient time, they often seem to be regretting the fact that they can't slow down enough to explore adequately the many dimensions crucial to understanding and directing how things are working and what change might be required or look like. It is not easy both to exercise necessary patience and to respond meaningfully to what feels pressing. (...) Law reform happens over time in so many ways, some almost invisible and others shockingly apparent. And it relies on a combination of interconnected capacities – to respond to crisis, to adapt to context, to invest in steady development. ”

– Letters from the LCC President, [Letter 12 \(21 July 2024\)](#)



LIVING LAW

PURSuing JUSTICE

RENEWING HOPE

On March 7-8, 2025, Windsor Law hosted the 2025 Canadian National Negotiation Competition. The competition began with a symposium on housing, with a focus on housing and Indigenous people, that was sponsored by the Centre for Cities and the Law Commission of Canada

Beyond Tomorrow Reports

Legal research for Canada's next generations

A strong and promising future for Canada includes meaningful participation in law and legal systems combined with the collective pursuit of justice. To mark the start of the second quarter of the 21st century, the Law Commission launched the *Beyond Tomorrow Reports*, which identify and address challenges and issues in law for Canada's next generations.

From the start, the Commission has listened to individuals, organizations, and communities who insist on the importance of complicated conversations, contributing to common endeavours, and fostering constructive change. The *Beyond Tomorrow Reports* initiative extends this approach through an **open invitation to established scholars** at Canadian universities to submit proposals focused on law and justice for tomorrow and beyond. Submissions are accepted on a rolling basis and reviewed quarterly by a project-specific advisory panel, with the aim of commissioning and publishing two to four reports each year.

As part of the inaugural review process, concluded at the end of March 2025, the Law Commission was delighted to commission France Houle, Professor of Law at Université de Montréal, to write a report on the future of Canadian immigration law and governance. An expert in immigration law and international law, Professor Houle will draw on lessons learned from the contemporary Québec-Canada model and experience.

In keeping with the Commission's intersections framework for engaging with law and shaping law reform, *Beyond Tomorrow Reports* address future challenges through a combination of research, outreach and transformation. Authors are expected to contribute to imagining, facilitating,

Elements of Beyond Tomorrow Reports:

1. Ambition and capacity to explore underexamined issues and sites in law.
2. Embrace of complexity of the issues at stake and an ability to explain and work with that complexity (including dimensions along a spectrum from global to local).
3. Research methodology that integrates multiple disciplines, sectors and/or legal traditions.
4. Commitment to articulating reform pathways in the ongoing evolution of law.
5. A plan for public engagement in the form of a partnership or outreach activity including at least one community-based actor.

and guiding the implementation of reform with lasting impact. They should draw on critical informed research to articulate constructive pathways and possibilities for law in the future. Collaborative and concrete engagement with community-based actors will be incorporated into the production of the commissioned reports.

We look forward to sharing work by Canada's researchers on issues and domains of law that will shape and respond to next generations. In looking to the horizon, *Beyond Tomorrow Reports* underscore the Commission's commitment to serving the Canadian public by imagining, facilitating, and guiding law reform with lasting impact.

Emerging Scholars

The next generation of law reformers

Our Emerging Scholars program recognizes the importance of **tomorrow's teachers and researchers** by providing opportunities to connect their projects to public needs and interests. By supporting selected individuals enrolled in doctoral programs at Canadian universities, the Commission aims to prepare and empower the next generation of legal thinkers and law reformers.

The Emerging Scholars program provides \$10,000 in financial support over a four-month period to selected doctoral candidates in law or related disciplines. Expected to design and implement an engagement activity based on their work, LCC Emerging Scholars have an opportunity to combine their doctoral research with meaningful community engagement at an early stage of their academic careers. This engagement may involve soliciting perspectives from affected stakeholders, collaborating with related groups

or individuals, or developing educational resources. The Commission plans to support up to six scholars per year. In December 2024, the Commission reviewed impressive applications from candidates responding to our first call. We were delighted to select three inaugural Emerging Scholars: Alexandra Bouchard at the Université de Sherbrooke, Michael Law-Smith at the University of Toronto, and Esteban Vallejo Toledo at the University of Victoria.

The three Emerging Scholars were invited to present their doctoral research to members of the Commission in January 2025 and then to design and facilitate their proposed engagement activities. Before the end of their term with the LCC, they will prepare and submit reflection papers connecting their research and community engagement to the LCC's guiding framework and offering insights and recommendations for the Commission's future research, outreach, and engagement projects.



Alexandra Bouchard
Université de Sherbrooke



Michael Law-Smith
University of Toronto



Esteban Vallejo Toledo
University of Victoria

Obiter

A podcast for the Canadian public

To engage the people of Canada in the ongoing and dynamic evolution of law, the Law Commission introduced a new and vibrant platform for reflection on law and justice, accessible to all and capable of reaching a broad audience across generations.

Launched in March 2025, *Obiter* is a podcast that features thought-provoking conversations with individuals across Canada who shape, challenge, and reimagine law in innovative and meaningful ways. The term “obiter”, or phrase “obiter dicta”, refers to words not understood to be crucial to what a case in law stands for. It turns out that passages labelled “obiter” and thus overlooked sometimes become the most important or enduring. Inspired by this idea, the *Obiter* podcast highlights what might otherwise be missed or invisible in the evolution of law. In introducing listeners to a rich intersection of individuals, ideas, and issues, it invites us into the many spaces in which law operates, evolves and generates hope.

Each episode of *Obiter* explores distinctive and often unexpected ways law both shapes and is shaped by the lives of our guests – whether in the courtroom, communities, or personal experiences – revealing law’s complexity, creativity, and human impact. By challenging assumptions and broadening perspectives on law and justice in Canada, the podcast seeks to inspire listeners, jurists and non-jurists alike, with the sense that they, too, have the capacity to influence the shape and direction of law; that they, too, are law reformers.

Guests for the three inaugural episodes were selected from different corners of the country and across diverse disciplines, interests, community affiliations, and levels of public recognition. Recorded conversations with Kim Thúy, Frank Iacobucci, and Val Napoleon provide inspiring stories of a prolific and compelling Québec writer who came to Canada as a young Vietnamese refugee; an outstanding Italian-Canadian jurist who, told he had the wrong kind of name for law school, went on to serve as a Justice of the Supreme Court of Canada; and a member of the Saulteau First Nation and the Gitanyow whose remarkable work as a law professor supports the revitalization of Indigenous legal traditions. These episodes invite us to see law as a shared responsibility, recognize the vital role of public service in a free and democratic society, and discover how law, with its commitment to capturing multiple perspectives, intersects with literature and storytelling.





Weaving the links between law and literature, with author Kim Thùy (episode recorded in French)

In this episode of *Obiter* we welcome Kim Thùy, a Quebec writer of Vietnamese origin who has also been an interpreter, restaurateur, and jurist. Kim Thùy shares the moving story of her arrival in Canada and the welcome given by the community of Granby, before discussing her career in law and its influence on her literary work.

The episode concludes with an inspiring reflection on optimism and hope.



Building Justice and Shaping the Evolution of Law with Frank Iacobucci

Building justice and shaping the evolution of law is an ongoing pursuit – one that Frank Iacobucci has dedicated his life to. In this episode of *Obiter*, we explore his remarkable career and enduring impact on Canadian law reform.

A graduate of UBC and Cambridge, Iacobucci began his legal career in New York before returning to Canada to teach law in Toronto. He later became Dean of the University of Toronto's Law School, moved into university leadership, and ultimately took on key roles in government and the judiciary.



Revitalizing Law: Indigenous Legal Traditions with Dr. Val Napoleon

Before law school, Dr. Val Napoleon worked as a community activist with the Gitksan and Wet'suwet'en Peoples of British Columbia. She learned their legal traditions holistically – from those actively practicing them – an experience that profoundly shaped her approach to law. This foundation continues to influence her work as she reimagines the possibilities for both Indigenous and Canadian legal systems.

Collaboration and Engagement

Listening and Learning

In October 2023, the Commission began holding Listen & Learn sessions with small groups of scholars, jurists, and law and justice actors to identify key issues with which participants are engaged or which they see emerging on the horizon. For the LCC, Listen & Learn events, big and small, provide an opportunity to hear directly from individuals with a wide range of interests and ideas; for participants, they serve as a site of beneficial exchange, allowing them to learn from each other and to form or strengthen connections.

In the 2024-2025 year, the LCC held 12 Listen & Learn roundtables across eight provinces. These included sessions with: representatives from the criminal justice sector at

the St. Catharines Courthouse in Niagara; members of the Canadian Association of Law Teachers in Fredericton; doctoral students at the Annual McGill Graduate Law Conference; senior jurists in St. John's, Newfoundland and Labrador; and scholars from the law faculties of University of Victoria, Dalhousie University, Université de Montréal, Queen's University, Université Laval, University of Manitoba, University of Alberta, and Université de Moncton. When we add these events to those of the previous year, the LCC is proud to have visited all 10 provinces since its start date of June 2023. We look forward to engagements in the Territories beginning in the coming year.



We added Winnipeg, Manitoba to the 'places you'll go' on our ongoing Listen and Learn travels across this land. We were happy to meet with our provincial counterparts at the Manitoba Law Reform Commission, created in the 1970's and still serving the province by offering non-partisan research and recommendations on law related to the daily lives of Manitobans.

(...)

At the law school roundtable generously hosted by Dean Richard Jochelson, we were inspired by the high levels of energy invested across distinct yet related issues. Contributions to the conversation ranged from concerns over the patchwork of disparate health policy regulations across provinces and territories to constructive intersections of business law and support for the arts; from questions related to the pace of progress on access to justice initiatives to international and comparative lessons in the fields of tax and labour law. The LCC was reminded of Prairie-specific experience and wisdom with respect to the co-existence of Indigenous and non-Indigenous communities and legal orders. //

– Letters from the LCC President, [Letter 19 \(27 February 2025\)](#)



Commissioner Aidan Johnson and President Shauna Van Praagh at a Listen & Learn roundtable (St. Catharines, ON, May 2024)



Listen & Learn roundtable at the Faculté de droit of the Université de Montréal (Montréal, QC, October 2024)



Listen & Learn roundtable at the University of Manitoba Faculty of Law (Winnipeg, MB, February 2025)

Twice each year, the Commission releases *What We Heard* reports setting out the projects, preoccupations, and possibilities that emerge from our engagements in listen & learn mode. These documents help to paint a portrait of the hopes, aspirations, commitments, responsibilities, priorities, and directions found across the diverse range of actors involved in the evolution of law in Canada.

The Commission released two *What We Heard* reports this year: a first covering the period from January to May 2024, and a second covering the period from June to December 2024. Reports covering these same periods for 2025 will be published on the LCC website.



*President Shauna Van Praagh
with M^{re} Simon Picard, Director of
the Huron-Wendat First Nation's
legal services (Québec City, QC,
January 2025)*



*The LCC had the pleasure of
visiting the Wahkohtowin Law and
Governance Lodge as part of our
Charity and Law in Canada project
(Edmonton, AB, March 2025)*

Talking and Teaching

In addition to listening and learning, the Law Commission regularly takes on talking and teaching roles and opportunities. Keen to reinforce the importance of constant learning and interactive engagement in the spheres of law and law reform, LCC President Shauna Van Praagh has given formal presentations and lectures, delivered keynote addresses, led workshops, and visited classrooms since taking office in June 2023. Through these events, the President speaks to students, scholars and law reform actors, inviting audiences to reflect on their own work associated with the evolution of law in our lives and societies. Between April 2024 and March 2025, the LCC President participated in eight speaking engagements.

Invited by the Uniform Law Conference of Canada to give the annual Earl Fruchtman Memorial Seminar in August 2024, the President led a session entitled *Serious, Surprising and Sustainable – The Project of (Re)Building a Law Commission for Canada*. In September 2024, she delivered a keynote address entitled *Oh Canada, Our Free and Democratic Society* at The Shape of Freedom Symposium hosted by the Christian Legal Fellowship at the University of British Columbia, and a guest sermon on justice and governance at Temple Israel, Ottawa. In November 2024, she gave a webinar for the Institute

President Shauna Van Praagh delivers the Earl Fruchtman Seminar at the Uniform Law Conference of Canada entitled "Serious, Surprising and Sustainable – The Project of (Re)Building a Law Commission of Canada" (Ottawa, ON, August 2024)



of Advanced Legal Studies in London, U.K. entitled *Legal Education and Law Reform: Reimagining the Relationship at the Law Commission of Canada*. These selected examples illustrate a strong and creative commitment to sharing the work and promise of an agency focused on the evolution of law in today's Canada.

President Shauna Van Praagh leading a workshop for a first-year law course at Université de Moncton (Moncton, NB, March 2025)





The [Earl Fruchtmann Memorial] seminar included an opportunity for participants to contribute to the LCC's continuous activity of listening and learning. They were invited to respond in writing to one of the following prompts: 1) Name one challenge on the horizon with significance for law reform in Canada; or 2) The LCC should NOT go into the following space or take on the following subject. Named challenges included the meaningful integration of Indigenous legal traditions, advances in technology, the climate crisis, rising inequality, short sightedness in policy planning, placing people at the center of change, and the need for greater clarity and better access to justice. In terms of what the Law Commission should not do, responses included 'lose hope', 'avoid anything', 'try to be all things to all people', 'be too hasty', 'wade into partisan controversies', or 'assume that legal frameworks are always the best way to solve problems'.



– Letters from the LCC President, [Letter 13 \(28 August 2024\)](#)

That commitment also informs the monthly **Letters from the LCC President**, aimed at a broad public readership. The letters include observations related to law and justice and highlight important efforts undertaken by various stakeholders in law reform across the country that emerge from the President's engagements. Excerpts from these

letters are found throughout this report to connect the Commission's projects and initiatives with the President's regular reflections on the Commission's place within Canada's law and justice landscape. Themes associated with letters written since June 2023 frame these reflections:

openness *gifts* *time* *renewal*
discovery *patience* *words* *rule of law* *conversation*
experience *weaving* *imagination* *innovation*
truth *commemoration* *seasons* *living law*
awesome *charity* *uncertainty* *libraries*

Readers can find the full collection of letters on the [Commission's website](#).

LCC Partnerships

In 2024-2025, the Law Commission continued to strengthen its partnerships and build new connections. Whether engaging with independent law reform agencies, or with individuals and institutions from as diverse spheres as legal practice, the judiciary, academia, legal education, community work, and policymaking, the Commission has continued to expand its network, to listen and learn, and to offer support. Through these efforts, the Commission continues to position itself as a leader in thoughtful reflection and meaningful dialogue on the evolution of law, and a reference point on the dynamic map of law and justice in Canada.

King Charles III Coronation Medals, awarded in the 2024-2025 year, honour individuals who have made significant contributions to Canada or whose outstanding achievements abroad reflect positively on the country. The Law Commission is proud to have nominated two distinguished jurists to receive Medals in recognition of their leadership in the evolution of law:

- The Honourable **Nathalie Des Rosiers**, for her longstanding and significant leadership in public service, and her rich contributions to the academy, law, and justice in Canada.
- Professor **Val Napoleon**, for her contributions to legal education and the revitalization of Indigenous laws, and her leadership in incorporating Indigenous teachings into the evolution of law in this land.

Partners in Law Reform

During the Law Commission's 17-year hiatus, Canada's network of independent law reform agencies continued its work with energy and determination. Having rejoined this network at the beginning of its mandate, the Commission remains actively engaged. This year saw numerous productive exchanges with its counterparts, fostering the sharing of ideas, resources, and support. These exchanges were complemented by more structured meetings. Members

of the team and our Commissioners attended the Annual Conference of the Federation of Law Reform Agencies of Canada, held at Université de Montréal on May 30-31, 2024. As noted above, the President also delivered a speech at the annual meeting of the Uniform Law Conference of Canada on August 14, 2024.



From left: President Shauna Van Praagh moderating a panel with Nathalie Des Rosiers, Philippe-André Tessier, and Jérémy Boulanger-Bonnely at the Federation of Law Reform Agencies of Canada Annual Conference (Montréal, QC, May 2024)

Partners in the Profession and the Judiciary

Aware of the central role played by the legal community in shaping law and justice, the Law Commission continues to build and strengthen meaningful connections with members of the profession and the judiciary. As highlighted in the Projects and Programs section, the Commission launched a major partnership with the Canadian Bar Association, which led to the creation of the CDC-CBA Journalism Fellowship in early 2025. Through bilateral meetings and conferences, the Commission sustained its engagement with the Supreme Court of Canada, the Federal Court, the National Judicial Institute, the Canadian Institute for the Administration of Justice, among others. Through various exchanges and consultations, the Commission has also benefited greatly from the insights of practitioners and judges in the advancement of its work.

Partners in the Academy and Legal Education

Far from forming watertight compartments, legal education and law reform are mutually nourished by creativity, evolution, dreams and hope. Connections with academia and legal education are at the heart of the work of the Law Commission, with its commitment to advance innovative research, support conferences aligned with its mission, and sustain an ongoing dialogue with scholars and students.

In 2024-2025, the Law Commission held Listen & Learn sessions at eight law faculties across the country, and took part in major academic events, including the annual conference of the Canadian Association of Law Teachers at the University of New Brunswick and the Annual McGill Graduate Law Conference. Engagement with academic partners working on the development, use and understanding of Indigenous laws and orders continued and expanded, connected to both our research projects and our outreach activities.

In the same spirit of collaboration with the academic community, the Law Commission supported 11 conferences and launched *Views on Justice in Action: Photos by Law Students*, inviting tomorrow's jurists across the country to submit a photo illustrating justice in action. Important partnerships

were established with McGill's Transnational Justice Clinic, which provided research assistance, and with the Centre for Research, Evaluation and Action Towards Equal Justice (CREATE Justice) at the University of Saskatchewan, for a project assessing the legal needs of youth in the province.

Across these collaborations, the Law Commission considers law researchers, teachers, and students as essential contributors to the ongoing evolution of law.



Law Commission of Canada
Commission du droit du Canada

Dream, Repair, Build, Share

Views on Justice in Action: Photos by Law Students
A Law Commission of Canada Photo Collection

The Law Commission of Canada invites law students across the country to submit a photo before April 1, 2025, to be included in a compelling collection of images illustrating justice in action.

As you know from your studies, law evolves hand in hand with society, constantly changing in ways big and small, fast and slow, broad and narrow. Where do you, as law students, see law in everyday life? Where do you see justice in action? How does what you see relate to why you are studying law and the contributions you hope to make with your law degree in hand? Please share an image as you begin to imagine your path beyond law school.

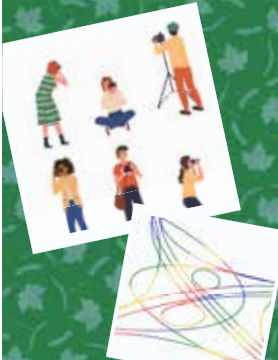
Collected by the Law Commission, your photos will serve as an inspiring portrait of the curiosity and commitment of today's law students and tomorrow's lawyers. Viewers will learn about law in our everyday lives, issues in need of attention, and ways in which individuals and communities work for justice.

Accepted photo submissions accompanied by captions will be compiled and posted on the LCC website, as well as shared on its social media channels in spring 2025.

The Commission also plans to create a small exhibit of selected photos to be shared with the public. All participants will be entered into a draw to win one of five \$100 gift cards.

How to participate:

- Students must be enrolled in a JD, LLB, LLL, BCL or LL.M program at a Canadian university at the time of submission of their photos.
- Send high-resolution photos between **11 October 2024 and 1 April 2025** to comms@lcc-cdc.gc.ca
- Photos can be submitted in black and white or in colour, with landscape or portrait orientation.
- Photos must be accompanied by a caption of up to 150 words, in either English or French, explaining how the image illustrates a space or way in which students hope to contribute to law and society. Students are invited to include versions of their text in any additional languages in which they are able to write.
- Submissions can be made individually or as part of a team of up to 3 students. If the submission is made on behalf of a team, please indicate the names of all members.
- It is the responsibility of participants to ensure that any individuals featured in their photos have consented to their publication.
- The LCC reserves the right to refrain from publishing photos at its discretion.



Living Law | Pursuing Justice | Renewing Hope

Commissioner Sarah Elgazzar spoke to students from southwestern Ontario participating in a Model United Nations Conference hosted by the London District Catholic School Board (London, ON, Spring 2025)

PLEASE WELCOME
SARAH ELGAZZAR

Partners in Community and Government

Among the many individuals and groups interested and engaged in law reform in Canada are, of course, members of the House of Commons and the Senate. As it advances its work, the Law Commission remains attentive to the priorities and concerns raised by Members of Parliament and Senators in ongoing exchanges. The Commission also benefits from the invaluable collaboration of numerous individuals and community groups who play an active role

in its research and engagement initiatives. Whether they are advocacy groups, charitable organizations, or individuals with experience of the carceral system, all contribute meaningfully to renewing hope and the pursuit of justice in Canada. Their lived experiences and perspectives enrich the Commission's work. In accordance with its memorandum of understanding with the Department of Justice Canada, and with full respect for its independence, the Law Commission also receives support from the federal public service.



Meetings at the offices of Senators Marc Gold and Brent Cotter, Member of Parliament Rhéal Fortin, and Minister of Justice and Attorney General of Canada Arif Virani (Ottawa, ON, September-December 2024)

Partners in Research

Law is not solely the domain of experts or democratic institutions – it is, fundamentally, the responsibility of all. A law reform approach that remains attentive to the changing needs of Canadian society and of individuals in that society recognizes the diverse roles citizens play in shaping and sustaining the law. In partnership with *Lexis: Legislation, Innovation and Society*, led by Professor Pierre Noreau at the Université de Montréal, the Law Commission is exploring ways to better structure public deliberation

and promote citizen participation in the legislative process. The LCC's contribution complements the work of a broad, multidisciplinary team composed of 37 community and institutional partners and 61 researchers from 34 universities in Canada and abroad. The objective is to recognize, support, and sustain efforts aimed at making a more vibrant democracy possible – a democracy that goes beyond the act of voting and finds expression at every stage of the legislative process.

Called to Action – A Transversal Approach

Integrating an Indigenous Presence across and through Projects and Partnerships

Working in a land and country called to truth and reconciliation, the Law Commission is committed to incorporating and learning from Indigenous individuals, communities, and sources in the course of our projects, programs, meetings, and collaborations. Grounded in openness and ongoing dialogue, and resisting one-size-fits-all approaches, this commitment exists throughout our research and outreach projects and programs, as well as through our collaborations and engagement efforts.

Contributors to the substance and scope of the project focused on charity and law include scholars of Indigenous legal traditions and charitable organizations serving Indigenous communities; the project on prison law integrates Indigenous perspectives and experience into the organization of focus circles and the selection of report topics. Areas of inquiry for the LCC-CBA Journalism Fellow include developments in Indigenous governance of child welfare and protection; listeners to the inaugural episodes of the LCC podcast, *Obiter*, learn about inspiring revitalization of Indigenous legal orders and about co-existing responses to the needs of residential school survivors. Over this year, the Commission lent our support to several conferences and initiatives that included meaningful Indigenous content and participation, and was honoured to visit and learn from the Indigenous Law Research Unit in Victoria, the National Centre for Truth and Reconciliation in Winnipeg, the Wahkohtowin Law and Governance Lodge in Edmonton, and the Legal Department of the Huron-Wendat Nation in Québec City.

In every aspect of the Commission's work, there is promise and potential for conversations and connections with Indigenous individuals, communities and organizations immersed in the evolution of rules, practices and systems.

“ The proximity of World News Day to Canada's Truth and Reconciliation Day prompts us to find ways to combine the messages: to learn from Indigenous narratives, to enrich our knowledge through facts and the search for truth, and to underscore support for and responsiveness to the needs and promise of people. The overlap with contemporary elements of meaningful law reform is both obvious and striking.

(...)

As the Law Commission continues to listen to and learn from actors including law schools, legal aid clinics, legal literacy and access to justice organizations, community institutions, professional regulators, the judiciary, criminal law enforcement, and policy makers, we notice a shared and foundational commitment to seeking and building on truth. There is an evident need for stories that reveal truth and for truths to inform the stories we tell. Perhaps the Law Commission can assist in asking what we do with truths as they are revealed, what differences might be made to the practice and approach taken by legal actors, and what responsibilities we have as Canadians to tell, value, and act upon truth. ”

- Letters from the LCC President,
[Letter 15 \(28 October 2024\)](#)



Who We Are

At the heart of the Law Commission's mandate are the people who bring its vision to life. The dynamic, multi-shaded maple leaf, intersected by four circles, symbolizes not only the LCC's guiding principles but also the collaborative spirit of those who drive its work.

The Commissioners, the members of the Advisory Council, the alumni, the staff members – including fellows and summer students – form the backbone of the LCC's success. Their collective energy, expertise, and commitment to the principles of living law, pursuing justice, and renewing hope enable the Commission to create meaningful, lasting change. It is through their collaboration that the LCC continues to evolve, adapt, and expand our influence, ensuring that our work remains relevant, inclusive, and forward-thinking in the face of an ever-changing legal landscape.

Commissioners

The Governor-in-Council appointments of two Commissioners, Kevin O'Shea and Renée Cochard, in the summer of 2024 brought the Commission to its full

complement as mandated by the [Law Commission of Canada Act](#). Across the four part-time Commissioners, there exists an impressive range of experience, knowledge, community affiliations, roles related to law, and geographical locations in Canada. Commissioners Sarah Elgazzar (LCC Vice-President,



From left: Commissioner Kevin O'Shea with Lynn Sullivan, President of the Canadian Bar Association (Newfoundland & Labrador branch), Brenda Grimes, Executive Director of the Law Society of Newfoundland & Labrador, Doug Wright, General Counsel of Newfoundland Power and Bencher of the Law Society (St. John's, NL, March 2025)

Commissioner Renée Cochard and President Shauna Van Praagh (right) at a Listen & Learn roundtable at University of Victoria Faculty of Law (Victoria, BC, September 2024)



2025), Renée Cochard, Aidan Johnson, and Kevin O'Shea offer ongoing and significant guidance and support with respect to the mandate, values, directions, and operations of the Commission.

Advisory Council

As stipulated by the *Law Commission of Canada Act*, the 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. Members of the inaugural Advisory Council, appointed in June 2024, demonstrate a wide variety of backgrounds, interests,

languages, trajectories, responsibilities, and workplaces, all of which inform the wisdom and insights they bring to the Commission. In fall 2024, Bianca Kratt was nominated as Chair of the Council.

Two formal virtual meetings of the Advisory Council were held in 2024-2025. In addition, one-on-one dialogues were scheduled between each Council member and the President, and members were invited to participate in informal theme-based conversations. Finally, several members of the Advisory Council generously participated in selection processes associated with the LCC's work.

The President introduced members to each other at the first Advisory Council meeting in June 2024 with the following:

"The Council includes, among others, a journalist and a faith community leader, a commercial lawyer and a university president, a senior Indigenous legal scholar and a past provincial government minister, a gender equality advocate, and the federal deputy minister of justice. Across Council members, we find experience with international human rights organizations and academic leadership in legal education and interdisciplinary graduate level research. Expertise areas range from immigration and refugee policy to Indigenous legal traditions and governance, from emerging technologies to critical theories, from civil procedure to linguistic communities, from law and sexuality to human rights in the digital age. The group includes many writers, teachers, and advocates, and its members are committed to a spectrum of projects: fostering interfaith dialogue, supporting public libraries, addressing homelessness, advancing nation to nation reconciliation, championing lifelong learning and furthering international exchange, collaboration and development.

The Council counts within its membership an individual who came to Canada as a refugee, and others who are children and grandchildren of immigrants to this country. It proudly includes individuals whose family trees in Canada can be traced back over a dozen generations, and members of communities – the Chippewa of the Nawash First Nation and the Huron-Wendat First Nation – who have lived on this land for uncounted centuries."

John Borrows

Camille Cameron

Shalene Curtis-Micallef

Elobaid Elobaid

Hadley Friedland

Lisa Grushcow

Arlene Hache

Daniel Jutras

Bianca Kratt

Lisa LaFlamme

Audrey Macklin

Raji Mangat

Camille Nelson

Serge Rousselle

Carl Stychin

Wendy Wong

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 greater geographic diversity, and for people whose contributions will come from domains and sectors not always or usually associated with law.

Alumni

We are pleased to invite individuals who have contributed to the Commission in the past, and whose influence continues to resonate, to join the ranks of LCC alumni. These individuals – having moved on to various roles in academia, government, private practice, or the judiciary – maintain strong connections to the LCC and continue to support our mandate in various ways. Over the 2024-2025 year, four members of the staff completed their time with us and officially became alumni.

Fellows

- Jeanne Mayrand-Thibert – LCC 2023-2024
- Aaden Pearson – LCC 2023-2024

Staff

- Marianna Do – Manager, Business Management – LCC 2023-2024
- Kirk Shannon – Director General and Deputy Chief Executive Officer – LCC 2023-2024

Staff

Through their dedication, knowledge, and innovative styles, members of the staff make the LCC a dynamic force. Characterized by diverse expertise, education, and contributions aligned with the Commission's mandate, this outstanding group operates in a bilingual and bijural work environment, providing a rich exchange of ideas and perspectives that drive the Commission's research, and outreach efforts.

“ Along the way, our Executive Director at one point characterized our team and the Commission with words that resonated and have stayed with me. She referred to our ‘uncertain awesomeness’. The words also work in reverse order to label our existence one of ‘awesome uncertainty’. Either way, the Law Commission of Canada combines uncertainty with awe, powerful potential with existential fragility.

(...)

Members of the LCC team emphasize the obligation to be visionary, they underscore curiosity and innovative interactions, they point to the special vantage point from which the LCC can initiate and support ongoing conversations. Their wishes for the Commission include the words ‘bold’, ‘unconventional’, ‘meaningful’, ‘productive’, ‘collaborative’ and ‘valuable’. They see how their work dedicated to the building of foundations and capacity has resulted in an entity that is serious, surprising, and sustainable. ”

– Letters from the LCC President,
Letter 11 (6 June 2024)

Our Team

As of April 2025

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, Finance Officer and Projects Manager

Isabelle Palad, Research Officer

Istahill Daoud, Administrative Officer

Stefanie Moeller, Senior Administrative Officer

David D'Astous, Fellow

Nicholas Waltenbury, Research Intern



From left: Summer students Clara Chang and Elina Qureshi (June-September 2024)

Summer Students

For their summer break from law school studies, students Clara Chang and Elina Qureshi joined the team to support our research and bring their fresh perspectives and ideas to the work of the LCC all while gaining valuable legal experience they will carry with them throughout their careers.

The LCC staff during a weekly team meeting – our new office marks an exciting step forward for our team and our work



Fellows

The LCC Fellowship Program provides outstanding recent law graduates with intensive and extensive research experience, as well as an opportunity to develop critical analysis and writing abilities. Fellows take on a wide variety of responsibilities, including engagement with stakeholders through different activities, such as roundtables and conferences, as well as research and writing on the LCC's substantive legal projects.

The opportunity for fellows to take a lead role in a substantive LCC project underscores the Fellowship's invitation to develop and share bold and original insights on

law reform in Canada. The Commission's inaugural fellows, Jeanne Mayrand-Thibert and Aaden Pearson, served from September 2023 to August 2024. In September 2024, we welcomed David D'Astous, former Supreme Court Clerk of Canada and Assistant Director of the Paul-André Crepeau Centre for Private and Comparative Law, as this year's LCC Fellow.

LCC Fellow Jeanne Mayrand-Thibert leading a high school workshop entitled "La justice au pluriel : réparer pour transformer" (Pensionnat du Saint-Nom-de-Marie, Montréal, QC, May 2024)





In addition to holding reports of the past Commissions and a collection of reference books in law, the bookshelves in our new office space include a range of books selected by staff team members for their links to intersections of law, justice and hope.

In February 2025, the LCC moved into its permanent office space in downtown Ottawa. This was a significant and necessary accommodations project that was successfully completed both on time and under budget (approximately 30% lower than the initial projected cost). This new space reflects and supports our approach to the evolution of law and incorporates areas for conversations and collaboration.



Snapshot of LCC Activity

*Between April 1st, 2024 and March 31st, 2025
the Law Commission of Canada...*

Met with representatives from
90 organizations, including:



Engaged with **all 7** provincial
law reform agencies

- Alberta Law Reform Institute
- British Columbia Law Institute
- Institut québécois de réforme
du droit et de la justice
- Law Reform Commission
of Saskatchewan
- Law Commission of Ontario
- Nova Scotia Access to Justice
& Law Reform Institute
- Manitoba Law Reform Commission

11 organizations
or institutions in
other countries



Held **12** Listen & Learn roundtables and
17 dialogue sessions covering
8 provinces and **11** cities
(not including Ottawa)

Edmonton, AB	Québec City, QC
Fredericton, NB	St. Catharines, ON
Halifax, NS	St. John's, NL
Kingston, ON	Victoria, BC
Moncton, NB	Winnipeg, MB
Montréal, QC	



Organized **10** focus circles
and **1** discussion circle
for the *Charity and Law
in Canada* Project



Organized **6** focus circles
for the *Prison Law in
Canada* Project



Presented at **11** events
across the country
(speaking and educational
engagements)



Supported **11** conferences
and initiatives in Canada



Commissioned **15** research
papers for the *Charity and
Law in Canada* Project



Commissioned **4** reports
for the *Prison Law in
Canada* Project



Commissioned **1** report
for the *Beyond Tomorrow
Reports* initiative



Released **3** episodes
of the *Obiter* podcast

*Number of outreach and engagement activities
recorded during the year: 133*

Connected with approximately 2,000 individuals

LCC across Canada

Listen & Learn Roundtables

- Community organizations (St. Catharines, ON, May 6, 2024)
- Annual Graduate Law Students Conference, McGill University (Montréal, QC, May 10, 2024)
- Canadian Association of Law Teachers (Fredericton, NB, May 30, 2024)
- University of Victoria, Faculty of Law (Victoria, BC, September 23, 2024)
- Dalhousie University, Schulich School of Law (Halifax, NS, October 9, 2024)
- Université de Montréal, Faculté de droit (Montréal, QC, October 28, 2024)
- Queen's University, Faculty of Law (Kingston, ON, November 25, 2024)
- Université de Laval, Faculté de droit (Québec City, QC, January 21, 2025)
- University of Manitoba, Faculty of Law (Winnipeg, MB, February 21, 2025)
- University of Alberta, Faculty of Law (Edmonton, AB, March 5, 2025)
- Community organizations (St. John's, NL, March 14, 2025)
- Université de Moncton, Faculté de droit (Moncton, NB, March 28, 2025)

Speaking Engagements

- Panel member and moderator – Federation of Law Reform Agencies of Canada (FOLRAC) Annual Conference (Montréal, QC, May 30-31, 2024)
- Panel member – 2024 Public Law Conference hosted by the University of Ottawa Public Law Centre (Ottawa, ON, July 3, 2024)
- Presenter – *Serious, Surprising and Sustainable: The Project of (Re)Building a Law Commission for Canada*, Earl Fruchtmann Memorial Seminar, Uniform Law Conference of Canada (Ottawa, ON, August 14, 2024)
- Guest speaker – Temple Israel Ottawa (Ottawa, ON, September 7, 2024)
- Keynote speaker – *Oh Canada, Our Free and Democratic Society*, The Shape of Freedom Symposium (University of British Columbia, Vancouver, BC, September 26, 2024)
- Presenter – *Legal Education and Law Reform: Reimagining the Relationship at the Law Commission of Canada*, Webinar for the Institute of Advanced Legal Studies (virtual, London, UK, November 27, 2024)
- Opening remarks – Workshop on *Navigating Academic Freedom on Campus: International, National and Local Perspectives*, uOttawa Public Law Centre (Ottawa, ON, March 21, 2025)

Educational Engagements

- Workshop led by LCC Fellow Jeanne Mayrand-Thibert for Pensionnat du Saint-Nom-de-Marie (secondaire 3) entitled *La justice au pluriel : réparer pour transformer* (Montréal, QC, May 27, 2024)
- Recorded conversation module between the LCC President and Leah Howie, Director of the Law Reform Commission of Saskatchewan, for the Current Issues in Law Reform seminar at the University of Saskatchewan (virtual, August 29, 2024)
- Class visit, Law & Religion Seminar at Western University (virtual, February 12, 2025)
- Class visit, first year course Les obligations contractuelles at the Université de Moncton (Moncton, NB, March 28, 2025)
- International Law: Enforcement and Entanglements, organized by the Canadian Council on International Law (Ottawa, ON, November 7-8, 2024)
- Homeless Encampments and the Law, organized by the UBC Housing Research Collaborative (Vancouver, BC, February 21, 2025)
- Federation of Law Reform Agencies of Canada (FOLRAC) Annual Meeting (Montréal, QC, May 30-31, 2024)
- Elders Kitchen Table Seminar, organized by the Indigenous Law Centre of the University of Saskatchewan College of Law (Saskatoon, SK, February 25, 2025)
- Indigenous Child & Family Services Training Workshop: Barriers & Best Practices, organized by the Federation of Sovereign Indigenous Nations, Indigenous Law Centre of the University of Saskatchewan College of Law (Saskatoon, SK, November 27, 2024 and March 28, 2025)

Conferences Supported by the LCC

- Public Law Conference 2024, organized by the uOttawa Public Law Centre (Ottawa, ON, July 2-5, 2024)
- Shape of Freedom Conference, annual Symposium on Religion, Law and Human Rights organized by Christian Legal Fellowship / University of British Columbia (Vancouver, BC, September 4-6, 2024)
- De la justice au quotidien à l'impact global, organized by Justice Pro Bono (Montréal, QC, November 7-8, 2024)
- Symposium – Building Bridges: Negotiation, Housing Solutions and Effective Public Policy, Canadian National Negotiation Competition (Windsor, ON, March 6-7, 2025)
- Journée de réflexion sur la statistique judiciaire, organized by the Institut québécois de réforme du droit et de la justice (IQRDJ) (Montréal, QC, March 13, 2025)
- Workshop on Navigating Academic Freedom on Campus: International, National and Local Perspectives, organized by the uOttawa Public Law Centre (Ottawa, ON, March 21, 2025)

Financial Statement Highlights

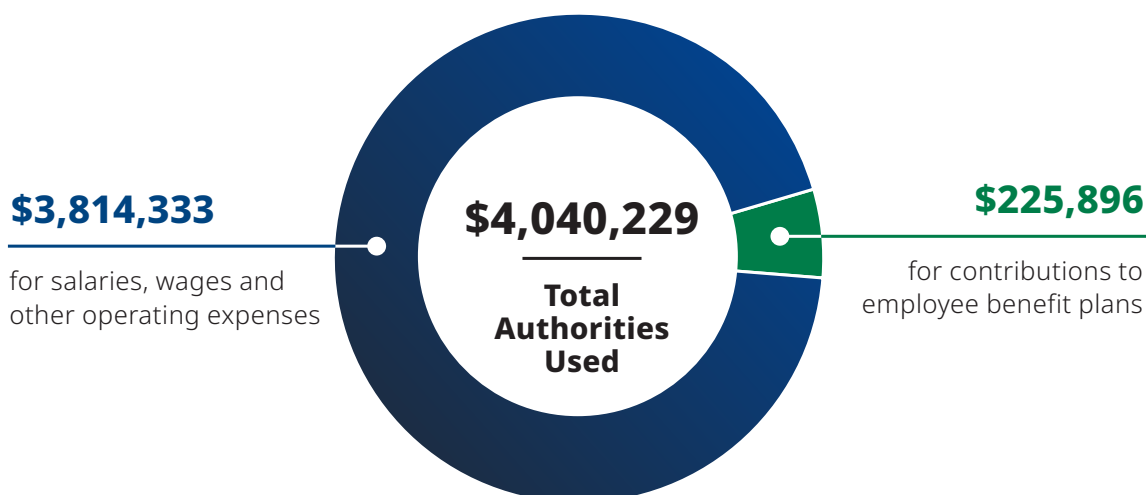
For the year ended March 31, 2025

This report reflects a first full fiscal year of operation at the Law Commission of Canada. In February 2025, the Commission moved into our permanent space – a significant and necessary project successfully completed within the project timeframe and well within the project budget (approximately 30% lower than the initial projected cost). In addition, the Commission ensured a successful second year by recruiting a key complement of staff.

Authorities received throughout the fiscal year:

	Main Estimates 2024-25	Additional Authorities Received in 2024-25	Total Available for Use in 2024-25
Total Program	\$3,705,780	\$940,348	\$4,646,128
Total Statutory	\$169,815	\$56,081	\$225,896
Total Budget	\$3,875,595	\$996,429	\$4,872,024

Expenditures for fiscal year 2024-25:



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, 2025

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, 2025, 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, 2025 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
May 23, 2025



Tracey O'Donnell, Executive Director and
Chief Financial Officer

Statement of Financial Position (Unaudited)

As at March 31

(in dollars)

	2025	2024
Liabilities		
Accounts payable and accrued liabilities (note 4)	530,162	197,936
Vacation pay and compensatory leave	78,647	27,865
Employee future benefits (note 5)	0	14,079
Total liabilities	608,809	239,880
Financial assets		
Due from the Consolidated Revenue Fund	521,765	84,246
Accounts receivable and advances (note 6)	14,019	113,691
Total financial assets	535,784	197,937
Departmental net debt	73,025	41,943
Non-financial assets		
Tangible capital assets (note 7)	1,490,035	35,384
Total non-financial assets	1,490,035	35,384
Departmental net financial position	1,417,010	(6,559)

Contingent liabilities (note 8)

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



Shauna Van Praagh, President
Ottawa, Canada
May 23, 2025



Tracey O'Donnell, Executive Director and
Chief Financial Officer

Statement of Operations and Departmental Net Financial Position (Unaudited)

As at March 31

(in dollars)

	2025 Planned Results	2025 Actuals	2024 Actuals
Expenses			
Law Review	2,823,404	1,735,611	1,007,529
Internal Services	1,298,938	1,154,247	989,493
Total Expenses	4,122,342	2,889,858	1,997,022
Net cost of operations before government funding and transfers	4,122,342	2,889,858	1,997,022
Government funding and transfers			
Net cash provided by Government of Canada		3,602,709	1,701,902
Change in due from the Consolidated Revenue Fund		437,519	84,246
Services provided without charge by other government departments (note 9a)		273,199	204,315
Total government funding and transfers		4,313,427	1,990,463
Net cost of operations after government funding and transfers		1,423,569	6,559
Departmental net financial position – Beginning of year		(6,559)	0
Departmental net financial position – End of year		1,417,010	(6,559)

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)

	2025	2024
Net cost of operations after government funding and transfers	1,423,569	6,559
Change due to tangible capital assets		
Acquisition of tangible capital assets (note 7)	1,454,651	35,384
Total change due to tangible capital assets	1,454,651	35,384
Net increase (decrease) in departmental net debt	31,082	41,943
Departmental net debt – Beginning of year	41,943	0
Departmental net debt – End of year	73,025	41,943

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

Statement of Cash Flows (Unaudited)

As at March 31

(in dollars)

	2025	2024
Operating Activities		
Net cost of operations before government funding and transfers	2,889,858	1,997,022
Non-cash items:		
Services provided without charge by other government departments (note 9a)	(273,199)	(204,315)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	(99,672)	113,691
Decrease (increase) in accounts payable and accrued liabilities	(332,226)	(197,936)
Decrease (increase) in vacation pay and compensatory leave	(50,782)	(27,865)
Decrease (increase) in employee future benefits	14,079	(14,079)
Cash used in operating activities	2,148,058	1,666,518
Capital Investing Activities		
Acquisition of tangible capital assets (note 7)	1,454,651	35,384
Cash used in capital investing activities	1,454,651	35,384
Net Cash Provided by Government of Canada	3,602,709	1,701,902

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

Notes to the Financial Statements (Unaudited)

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 2024-2025 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 2024-2025 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)

	2025	2024
Net cost of operations before government funding and transfers	2,889,858	1,997,022
Adjustments for items affecting net cost of operations but not affecting authorities:		
Decrease (increase) vacation pay and compensatory leave	(50,782)	(27,865)
Decrease (increase) in employee future benefits	14,079	(14,079)
Services provided without charge by other government departments	(273,199)	(204,315)
Total items affecting net cost of operations but not affecting authorities	(309,902)	(246,259)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	1,454,651	35,384
Salary overpayments related to pay system implementation	5,622	0
Total items not affecting net cost of operations but affecting authorities	1,460,273	35,384
Current year authorities used	4,040,229	1,786,147

(b) Authorities Provided and Used (in dollars)

	2025	2024
Authorities provided		
Vote 1 – Operating expenditures	4,646,128	4,325,486
Statutory amounts	225,896	144,680
	4,872,024	4,470,166
Less: lapsed operating	(831,795)	(2,684,019)
Current year authorities used	4,040,229	1,786,147

4. Accounts Payable and Accrued Liabilities

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

	2025	2024
Accounts payable – Other government departments and agencies	236,567	9,245
Accounts payable – External parties	54,604	60,925
Total accounts payable	291,171	70,170
Accrued liabilities	238,991	127,766
Total accounts payable and accrued liabilities	530,162	197,936

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 2024-2025 expense amounts to \$144,890 (\$85,665 in 2023-2024). For Group 1 members, the expense represents approximately 1.02 times (same in 2023-2024) the employee contributions and, for Group 2 members, approximately 1.00 times (same in 2023-2024) 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, 2025, 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)

	2025	2024
Accrued benefit obligation – Beginning of year	14,079	0
Expense for the year	(14,079)	14,079
Benefits paid during the year	0	0
Accrued benefit obligation – End of year	0	14,079

6. Accounts Receivable and Advances

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

	2025	2024
Receivables – Other government departments and agencies	8,397	113,691
Other receivables and advances	5,622	0
Total other receivables and advances	14,019	113,691

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
Informatics hardware	0	46,500	0	46,500
Assets under construction – leasehold improvements	35,384	1,408,151	0	1,443,535
Total	35,384	1,454,651	0	1,490,035

Accumulated Amortization (in dollars)

Capital Asset Class	Opening Balance	Amortization	Closing Balance
Assets under construction – leasehold improvements	0	0	0
Total	0	0	0

Net Book Value (in dollars)

Capital Asset Class	2025	2024
Informatics hardware	46,500	0
Assets under construction – leasehold improvements	1,443,535	35,384
Total	1,490,035	35,384

8. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. As at March 31, 2025, 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)

	2025	2024
Accommodation	130,919	107,644
Employer's contribution to the health and dental insurance plans	142,280	96,671
Workers' compensation	0	0
Total	273,199	204,315

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)

	2025	2024
Accounts receivable	8,397	113,691
Accounts payable	236,567	9,245
Expenses	2,819,853	1,175,419

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:

	Law Review	Internal Services	Total	
			2025	2024
Salaries and employee benefits	1,394,231	647,546	2,041,777	1,346,782
Professional and special services	82,579	306,903	389,482	423,834
Accommodation	89,895	150,740	240,635	107,644
Information	117,235	13,183	130,418	39,424
Travel and relocation	49,842	3,097	52,939	60,481
Repair and maintenance	0	17,154	17,154	8,950
Utilities, materials and supplies	1,281	10,651	11,932	8,801
Communications & Other	548	4,973	5,521	1,106
Net cost of operations before government funding and transfers	1,735,611	1,154,247	2,889,858	1,997,022

Annex to the Statement of Management Responsibility Including Internal Control over Financial Reporting As at March 31, 2025

Introduction / Assessment results for the 2024 to 2025 fiscal year

Fiscal year 2024-25 marks the LCC's first complete year of operations. Following the self-assessment schedule laid out by the Office of the Comptroller General (OCG), the LCC as a micro-organization has already performed 2 self-assessments in 2024-25 as per 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		
Financial Management Governance	X		
Acquisition Cards		X	
Leave		X	
Travel			X
Hospitality			X



Law Commission of Canada

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