

Annual Report & Accounts 2025



**Law Society
of Ireland**





Contents

Welcome

- 5 Welcome
- 6 President's report
- 10 Director general's report
- 16 Council of the Law Society for the year ending 6 November 2026

Who we are

- 19 About the Law Society
- 20 Strategic objectives 2024-2028
- 21 Organisational structure
- 22 Facts about the profession

What we do

- 28 Top ten of '25
- 30 Corporate governance
- 32 Environmental, social, and governance

How we do it

- 35 Standing committee reports
- 43 Non-standing committee reports
- 58 Committee membership

Financial statements

- 63 Law Society of Ireland reports and consolidated financial statements for the year ended 31 December 2025
- 102 Law Society of Ireland Compensation Fund reports and financial statements for the year ended 31 December 2025



Welcome

Members of the Law Society of Ireland,
c/o Blackhall Place,
Dublin 7

October 2026

Dear members,
In accordance with bye-law 4 of the Law Society's bye-laws, we have pleasure in presenting the Annual Report of the Law Society of Ireland for 2025.



Rosemarie Loftus
President,
Law Society of Ireland



Mark Garrett
Director General,
Law Society of Ireland

President's report

In a year that has come to be dominated by the Government's proposed reforms to the criminal legal-aid system – a year in which I sought to shine a light on rural practices and the issues they face, the difficulties of an ever-growing decline in legal services, the stagnation of trainee numbers in rural areas, staff shortages and rising costs – the overarching themes of access to justice and the dangers of 'legal deserts' have never been more apt.

The year began relatively straightforwardly, with the usual flurry of meetings with bar associations, cluster events, and conferences – including meeting the visiting Ukrainian delegation in Dublin and attending the opening of the Paris Bar Association's legal year in November, participating in the Future of Legal Practice Summit in January, and representing the Law Society at the CCBE's 54th European President's Conference in Vienna in February.

I hosted the International Women's Day Celebration in the Odeon in March and, in June, attended the Justice Media Awards and the 2026 Dublin Pride Parade.

In July, I hosted the Law Society's Centre for Justice and Law Reform Summer School. A range of high-profile speakers provided expert Irish and international perspectives at Blackhall Place, attended by members of the judiciary, representatives of the Houses of the Oireachtas, senior civil servants, leaders of civil society organisations, academics, and practitioners. Speakers included former Taoiseach Leo Varadkar, Rose Gottemoeller (former deputy secretary general of NATO), Avril Haines (former US Director of National Intelligence), Dr Dmytro Kuleba (former Ukrainian Minister for Foreign Affairs), and Fergal Keane (author and journalist).

Just recently, in September, I also hosted an inaugural event to connect with our London-based practitioners to better understand how we can continue to contribute to their community and improve our connections. The London Irish Network event brought together legal professionals based in London who trained or qualified in Ireland.

STORM CLOUDS

Though the year began brightly, by late February, dark clouds had begun to gather, with the announcement of the Government's proposal to move to a single flat fee for the criminal legal-aid scheme.

Legal aid is a cornerstone of the justice system, serving as a vital mechanism to uphold the constitutional right to legal representation. By upholding the right to representation and a fair trial, the criminal legal-

aid scheme ensures that justice in Ireland remains a fundamental right for all, rather than a privilege for those who can afford it.

As early as 5 March, the Law Society set out its strong opposition to a flat-fee model in a meeting with the Department of Justice and a detailed written submission reflecting input from the Criminal Law Committee and many members of the profession. We considered it astonishing that the department would seek to impose a model widely recognised as having already failed. The previous introduction of a flat fee in civil legal-aid cases involving family law has led to an exodus of solicitors working under the civil legal-aid scheme, as it became unviable to provide the service.

The Law Society has been of the view that reform of criminal legal aid is necessary and overdue. However, the proposals as advanced bear little resemblance to the reality of criminal practice in the District Court. They do not reflect how cases are conducted, the impact on those in need of legal representation, nor the demands placed on solicitors working within the system.

A key element of the Department of Justice's argument is that it is the defendant and their lawyers who are primarily responsible for all the delays and adjournments in our courts. But we know from real-life cases that many, if not most, of the adjournments, hearings, applications, and delays are driven by the prosecution and the courts. A fixed fee for unlimited,

“The Law Society has been of the view that reform of criminal legal aid is necessary and overdue. However, the proposals as advanced bear little resemblance to the reality of criminal practice in the District Court”



unpredictable work simply places the blame on defendants and their solicitors for a system they do not control. We know that cases can be profoundly different. A minor summary matter and a lengthy, contested trial are not the same – yet this proposed model treats them as if they were, with predictable and damaging consequences.

ACCESS TO JUSTICE

As a profession, we have deep respect for the proper functioning of the criminal-justice system. That is why we work within it. It is also why individual colleagues have been protesting against these flawed proposals, acting out of frustration at the lack of meaningful engagement on their concerns. Lawyers, judges, gardaí, witnesses, victims, and clients – no one wants to be in the situation where criminal-law practitioners now find themselves.

If solicitors leave the scheme, as some have already indicated they will, access to representation will shrink rapidly. This has already happened in family law. The immediate consequence will be fewer solicitors available, longer delays, and an increased risk that individuals will face the courts without representation. Access to justice is now under serious threat.

The Law Society will continue to emphasise that the proposals, as currently framed, will not address the underlying difficulties within criminal legal aid. The research underpinning these proposals is, in our view, fundamentally flawed. We need a more efficient system that serves the needs of the public. But effective reform depends on having a reliable and objective evidence-base to understand the entirety of the situation.

JUSTICE INDICATORS REPORT

Evidence-based policymaking can result in reforms that are more targeted and more effective. That's why the Law Society's Centre for Justice and Law Reform developed the *Justice Indicators* report, which seeks to provide policymakers with reliable and objective evidence when making policy decisions.

Drawing on over 100 national and international data sources, the publication evaluates the resourcing, effectiveness, and efficiency of the Irish justice system across four critical areas: trust, policing, courts, and prisons. The report demonstrates the value and importance of data as a foundation for evidence-based reform. We intend to revisit the indicators next year, to examine progress on those issues already assessed, and to identify others. In the meantime, the Law Society will use these findings to guide engagement with stakeholders and to support meaningful change-based reform.

The centre has also prepared an initial report on the issue of 'legal deserts', seeking to explain both the emergence and pattern of legal deserts, their impact on the legal profession and wider society, and the root causes of the issue. The report will be further considered and developed over the forthcoming year. This aligns with one of the main priorities of my presidency, and I warmly welcome its progress.

DEMOCRATIC PRINCIPLES

There are further worrying signs of growing barriers to access to justice, with potential wider implications across the system. The plan for a scale of fees in environmental judicial reviews is another example of this trend. Judicial review is an essential part of the justice system – one of the direct manifestations of the right to access the courts – and it has significant importance in environmental matters.

The claim that the growth in judicial reviews is a major barrier to the delivery of housing simply doesn't stand up to scrutiny, but is being used to justify proposals to limit the costs that people can recover when bringing environmental judicial reviews. There is no evidence to support this narrative. In fact, data show that the number of judicial-review cases declined by 19% in 2025.

The Law Society recognises the need to increase the rate at which housing and critical infrastructure development can take place. However, the blame placed on judicial reviews brought by individuals masks the real root causes of the issues impeding development. Introducing a scale of fees will have no real impact on the merit of cases being brought. An unmeritorious case may still be brought if the applicant has the financial resources to support it. However, a scale of fees would prevent otherwise meritorious cases from being brought where the applicant does not have the required substantial financial resources.

EFFECTIVE ALTERNATIVES

There are proportionate and effective alternatives to a scale of fees, such as non-binding guidelines on costs to promote efficiency and early settlement, or developing internal-appeal mechanisms.

Judicial review is also in the crosshairs of the recently published general scheme of the *Civil Reform Bill 2025*, which aims to reform key aspects of judicial review and introduce reforms in relation to discovery and civil procedure.

The issues facing the profession, the justice system, and society as a whole are becoming more acute. The Law Society is playing its part by striving to achieve change for practitioners, to have our role as solicitors heard within our strategic aims, and to continue to be the beating heart and voice in our communities.

We must be the voice of change, particularly in the evolution and advancement of policy at Government level. This is essential for practitioners, especially those operating in firms large and small, rural and urban, so that Ireland continues to be a centre for investment and a magnet for international attraction.

Access to justice is not optional in a democracy. It must be protected – it is a core democratic principle in any modern society.

Rosemarie Loftus

President,
Law Society of Ireland

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1. Law Society President Rosemarie Loftus marked International Women's Day on 5 March 2026 by celebrating women's leadership, mentorship and commitment to justice; 2. Over 1,200 people, including Olympian Sonia O'Sullivan, took part in Calcutta Run 2026, helping to raise up to €350K through sporting and fundraising events in Dublin, Cork, Galway, and Kildare; 3. Solicitors, human-rights advocates and civil-society organisations gathered at Dublin's Criminal Courts of Justice on 26 June 2026 to oppose proposed legal-aid changes and defend access to justice; 4. President Loftus meets PPC 1 students during their first days in the Education Centre at Blackhall Place; 5. President Rosemarie Loftus attended the Law Society's AI in Legal Practice Summit on 26 March 2026, which examined responsible AI adoption, confidentiality risks, governance challenges, and GenAI integration in legal practice.

Director General's report

A year of reform, record numbers and rising influence



The strategic focus of the Law Society is to shape a fair and just legal system that serves everyone in Ireland. We aim to do that by enabling solicitors to provide the highest quality legal services as well as providing solicitors with all the support they require to develop their practice and their career. The Law Society also has the ambition to lead analysis, research and new thinking on justice, law reform, and legal practice. The organisation represents, educates, supports, and regulates the solicitors' profession.

As we closed out 2025 with clear momentum in building an influential voice looking to shape the country's legal system, during the year, we filed dozens of policy submissions, launching a dedicated law-reform think-tank, and influenced changes in everything from enduring-power-of-attorney (EPA) rules to conveyancing red tape.

Reviewing our activities during 2025, we submitted 25 separate policy papers to Government departments, statutory bodies, NGOs and other stakeholders – part of a stated ambition to lead analysis, research and new

thinking on justice, law reform, and legal practice. These submissions addressed a broad range of policy areas, including taxation, reform of civil procedure, legal aid (civil and criminal), caps on costs (in the District Court and judicial review), criminal law, conveyancing, assisted decision-making and EPA, adult safeguarding, and immigration.

Perhaps the most far-reaching of these was the Law Society's pre-budget submission, lodged with Government in September. It contained 41 recommendations, including a proposal for an additional €40-million investment to be pumped into the justice system – a sum the Law Society argues is needed simply to keep pace with the demand on courts, legal aid, and support services.

Behind the submissions lies a year of sustained lobbying. Our Policy Department engaged repeatedly with members of the Oireachtas, public bodies, NGOs, and international organisations in an effort to advance our 'Agenda for Justice' – the reforms we wish to see enacted.

“The most significant structural change came early in the year, with the establishment of the Centre for Justice and Law Reform – a new research body tasked with improving the justice system and shaping law reform in the public interest”

SHAPING LAW REFORM

The most significant statement of our strategic ambition came early in the year, with the establishment of the Centre for Justice and Law Reform – a new research unit tasked with improving the justice system and shaping law reform in the public interest.

Its first major output was the *Justice Indicators* research paper – a comparative study drawing on more than 100 national and international sources to assess how the Irish justice system is performing across four areas: public trust, policing, the courts, and prisons. The paper is intended to give policymakers and campaigners an evidence base for arguing where reform is most urgently needed.

The centre also moved quickly to build a public profile, hosting its inaugural Summer School in June under the banner ‘Defending democracy: legal responses to emerging threats’. The event brought together leading national and international experts to examine contemporary challenges facing democratic institutions and the rule of law. Speakers included EU Commissioner Michael McGrath, former CIA director John Brennan, the UK’s Commissioner for Countering Extremism Robin Simcox, Attorney General Rossa Fanning SC, Justice Marie Baker, and a range of other distinguished legal, policy, and public-affairs leaders.

The centre capped its debut year by launching a new ‘Medal of Excellence’, which will honour outstanding contributions to justice, fundamental rights, democratic governance, and the rule of law. Its first recipient was President Michael D Higgins, recognised for his long record of commitment to social justice, equality, human rights, and democratic values – a fitting bookend to a presidency that embraced those very themes.

Elsewhere, the Law Society’s Policy Department kept up pressure on the insurance industry over legal costs, publishing research showing that legal fees make up only a small fraction of overall premiums in areas such as motor insurance and employers’ liability cover – directly rebutting claims from some insurers that legal costs are driving up what motorists and businesses pay.

- We made **25 submissions** to Government departments, statutory bodies, NGOs, and other stakeholders
- Our **41 pre-Budget submission** recommendations included a proposal for an additional €40-million investment into the justice system
- **Six Law Society policy proposals** on conveyancing reform were progressed by the Housing for All Implementation Group
- **4,000+ solicitors engaged in live events** during Small Practice Month, with 6,300+ participating in all events spotlighted on the programme
- **500+ solicitors registered** for the new In-house General Counsel Summit Series
- **226 of 2024/2025 full-time and hybrid trainees** availed of the Law School’s Counselling Service
- **212 individuals participated in the Access Scholarship Scheme**; 126 received financial support for FE-1 examinations, while 86 received support at PPC level
- **68 mentoring relationships** were established supporting career progression for Women in Law
- **We produced 41 issues of three tailored Solicitor Services publications** (including the Bar Association Newsletter, Practice Support Update, and Legal Vacancies Ezine) reaching 8,358 solicitors
- **9,200+ students** undertook 43 diploma courses in 2025
- **1,214 were admitted to the Roll of Solicitors**, with women accounting for over 60% of admissions (from January 2025 to March 2026)
- **Of those enrolled on the PPC Hybrid, 60% were based outside Dublin, 35% were aged 30 or older, and 73% were female**
- **674 JMA entries** were received across 16 categories – a 36% increase over 2024

“The profession continues to benefit from affordable PII premium levels, strong insurer involvement, and healthy market competition, while public protection remains at a high standard”

WINS IN GOVERNMENT POLICY

The Law Society’s lobbying paid dividends when the Programme for Government was published in early 2025, containing several of our key proposals, including: a commitment to invest in the courts, safeguarding access to community-based legal services, and the strengthening of family justice. The Law Society was also referenced directly in relation to reform of the State’s Decision Support Service (DSS), including a specific commitment to work with the Law Society to create a solicitor’s portal to simplify EPA applications. Having issued strong media statements and raised concerns with Government and the DSS at the lack of clarity about how to make an emergency EPA, new guidance on this matter was issued by the DSS in November – proof of the value of consistent engagement and relationship-building with Government.

Our participation on the Housing for All Implementation Group helped to progress six Law Society policy proposals on conveyancing reform. The Law Society continues to meet stakeholders regarding various other matters, aimed at reducing conveyancing delays, including planning reform, digitising processes, statements of truth, and roads and services in housing developments.

On the communications front, the Law Society launched a new newsletter, *Justice Matters*, to provide Oireachtas members with details on the major issues affecting the justice system and their constituents.

It also struck two content partnerships with titles under *The Irish Times* Group – RIP.ie and MyHome.ie – as a way of showcasing the profession’s expertise directly to the public. Solicitors contributed seven articles on wills and probate to RIP.ie, a site that receives more than 150,000 visits a day. A further 12 articles and a new six-part podcast series were produced for MyHome.ie to help people navigate the process of selling a home.

WIDENING THE PATH INTO THE PROFESSION

Access to the solicitors’ profession remains a live concern and the Law Society used 2025 to keep pushing the message that a legal career is open to everyone, regardless of background, location or financial means. It secured coverage on RTÉ News for its ‘Solicitors of the Future’ initiative; on Ireland AM for the PPC Hybrid course; and in the *Irish Independent* for its ‘Access Scholarship’ scheme.

Our Justice Media Awards – the country’s longest-running media accolades – broke entry records again in 2025, attracting 674 entries across 16 categories – up 36% on the previous year.

On the practical side of supporting working solicitors, the Law Society reported a 50% rise in traffic through its ‘one-point-of-contact’ Solicitor Services Mailbox, a channel it uses to track practitioner queries and feedback. More than 6,050 emails were answered over the year, with 4,220 queries fully resolved.

October saw the launch of ‘Small Practice Month’ – a programme of events, activities and specialist publications dedicated to solicitors working in smaller firms, who often face different pressures to those in large practices. More than 4,000 solicitors took part in these live events, with total participation reaching over 6,300. The same month brought the launch of a new In-house General Counsel Summit Series, which drew more than 500 registrations, while 3,300 in-house solicitors began receiving a new digital magazine, *In the House*, tailored specifically to their work.

Other highlights included:

- The launch of Psychological Safety Toolkits designed to help legal workplaces build the kind of environment associated with high performance,
- The Well Within the Law Festival under the theme, ‘This is Absurd!’, drawing around 300 solicitors into a lively discussion on the more surreal aspects of legal working life,
- 570 trainees participated in ‘The Complete Lawyer’ programme, which included a new module on trauma-informed practice; and a new micro-credential on Foundations of Trauma-Informed Practice, which launched in October,
- 226 of full-time and hybrid trainees (2024/2025) availed of the Law School Counselling Service – representing 46% of PPC, and 17% of Hybrid trainees,
- ‘Well Within the Law – Away Days’ launched in September 2025, offering tailored one-day programmes to solicitors, starting with small and rural practitioners, and women in law,
- A record number of 1,600 solicitors took part in the Law Society Skillnet Wellbeing Summit, which explored themes of rural isolation, access to justice, legal deserts, and the challenges facing smaller practices.

“Access to the solicitors’ profession remains a live concern and the Law Society used 2025 to keep pushing the message that a legal career is open to everyone, regardless of background, location or financial means”

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1. Miriam O'Callaghan launched Dublin's Calcutta Run on 24 May 2025. More than 1,400 participants across Dublin, Cork and Galway raised up to €350,000 for homelessness services; **2.** Over 150 criminal defence solicitors attended an information meeting at the Law Society on 9 June 2026 to protest the Department of Justice's proposed flat-fee criminal legal-aid model; **3.** The Law Society expressed its opposition to a flat-fee criminal legal-aid model at a 5 March meeting with the Department of Justice, and presented a detailed submission from the Criminal Law Committee; **4.** On 24 March 2026, Solicitor Services hosted a legal leadership event on industry disruption, featuring a keynote by Bjarne Philip Tellmann and a fireside chat with Law Society Director General Mark Garrett; **5.** At a Law Society and ARINS-hosted lecture on 5 February 2026, Mr Justice Gerard Hogan argued that the Irish Constitution's strength and deep political roots could complicate Irish reunification

“The Small Practice Traineeship Grant Scheme, which helps smaller and rural firms shoulder the cost of employing trainees, awarded six new grants in 2025, bringing its total since launch to 32”

EDUCATIONAL EXCELLENCE

The Education Department continued to support the development of the solicitors’ profession through professional training, access initiatives, legal education, and technology-focused learning. From January 2025 to March 2026, 1,214 individuals were admitted to the Roll of Solicitors, with women accounting for over 60% of admissions.

Demand for legal education remained strong, with 2,000 students taking each of the three sittings of the FE-1 examinations between January 2025 and March 2026 – that number will rise to 2,460 in October 2026. Of the FE-1 examinations between January 2025 and March 2026, a total of 682 trainees enrolled in the Professional Practice Courses (PPC) during the period, including 205 trainees undertaking the PPC Hybrid programme.

The PPC Hybrid continues to increase access to legal education and support greater diversity within the profession. Of those enrolled on the hybrid course, 60% were based outside Dublin, 35% were aged 30 or older, and 73% were female. The flexibility of the hybrid model continues to support those who may otherwise face barriers to entering the profession due to personal, financial, or geographic circumstances.

ADVANCING KNOWLEDGE

The Law Society’s Diploma Centre ran 43 courses for more than 9,200 students during the year. The Diploma in Aviation Leasing and Finance received the Aviation Academic Education Award at the Aviation Industry Awards 2025 – a nod to Ireland’s significant role in global aircraft leasing. Separately, Law Society Professional Training and Skillnet offered 203 courses with 30,334 attendances, including ten regional cluster events reaching 1,321 solicitors around the country.

Fewer themes dominated the education calendar quite like artificial intelligence. The Law Society ran 23 AI-focused courses for 8,700 participants, spanning webinars, hands-on workshops, and a new AI micro-credential. The 2025 Massive Open Online Course (MOOC) on AI attracted 7,100 participants from 92 countries, making it the largest MOOC delivered by the Law Society since initiation in 2014. To date, more than 41,200 participants from 119 countries have taken part.

AI education is now embedded within the PPC curriculum, with trainee solicitors completing compulsory AI training, alongside practical sessions focused on legal

practice in the future. The Education Department also took part in a number of high-level AI initiatives, including grant-funded research into AI adoption among Irish solicitors, collaboration on EU legal AI-training projects, and a research partnership with Trinity College Dublin exploring the use of AI in teaching and learning.

PRACTICE SUPPORT AND ACCESS

The Law Society’s library and information service remained a highly popular resource, fielding 7,093 queries across 2025 and the first quarter of 2026 – 6,247 of them from solicitors and 764 from PPC trainees and Diploma Centre students. Staff supplied 663 legal precedents, processed 3,318 book loans, and expanded digital access through Thomson Reuters’ ProView and e-book resources. Subject guides provided practical support across a range of legal topics, attracting over 21,000 views during the reporting period.

The Law Society continued to support wider access to the profession through scholarships, grants, outreach programmes, and student engagement initiatives. Access schemes continued to grow. The Access Scholarship Scheme now supports 212 participants – 126 receiving financial help through the FE-1 exams and 86 at PPC level, with 26 scholarship holders starting PPC courses in 2025.

The Small Practice Traineeship Grant Scheme, which helps smaller and rural firms shoulder the cost of employing trainees, awarded six new grants in 2025, bringing its total since launch to 32 – a targeted intervention aimed at keeping legal services viable in areas that might otherwise struggle to retain solicitors.

Outreach to schools also expanded, with more than 7,000 transition-year students taking the Law Society’s free online law course between January and April 2026, while 40 students completed the immersive ‘Solicitors of the Future’ programme during the February mid-term break.

PROMOTING EFFECTIVE REGULATION

The Law Society protects and supports the public interest and the solicitors’ profession by ensuring effective regulation. Its role as a regulator is understood and valued as central to sustaining trust in the profession and contributing to the Irish legal system, economy, and wider society.

The regulatory framework includes financial and practice regulation, an anti-money-laundering business unit, regulatory legal services, and the Regulation of Practice Committee (ROPC).

Regarding financial regulation, 332 annual inspections were completed, 2,195 reporting accountants’ reports were examined and processed, while 890 items were considered by the ROPC.

An updated practising certificate (PC) renewal process, including a new payment system that rolled out from December 2025, saw a 98% uptake of the new payment

method – an initiative that went on to win ‘Finance Project of the Year’ at the Irish Accountancy Awards.

The PII premium pool for the 2025/2026 indemnity period reduced by a further 6%. This represents a cumulative reduction of 35% over the last four years, placing the current premium pool at its lowest level since 2018/2019. The profession continues to benefit from affordable premium levels, strong insurer involvement, and healthy market competition, while public protection remains at a high standard.

On the disciplinary side, 25 regulatory applications and appeals went before the Circuit Court, High Court and Supreme Court, with two more before the Court of Appeal. Six inquiries were heard by the Solicitors’ Disciplinary Tribunal and a further 12 concluded before the Legal Practitioners Disciplinary Tribunal. The Compensation Fund, which protects clients in cases of solicitor wrongdoing, made 95 claim payments totalling €1.5 million.

More than 325 anti-money-laundering (AML) inspections of firms were also completed. Of these, 33% were fully compliant, 20% were largely compliant, 45% were partially compliant, and 2% were non-compliant. During this period, 13 AML-related outreach and CPD initiatives were delivered, with a total attendance of 2,540 participants.

In our efforts to continue supporting solicitors with managing their regulatory requirements, we have piloted regulatory support clinics via our CPD cluster events, and have expanded the opening hours of our free helpline for solicitors, which received 279 queries for 2025. During the same period, regulation personnel delivered talks at over 50 outreach events, including webinars, CPD Skillnet clusters, bar associations, and various accounting regulators and lending institutions.

ENHANCING PRACTICE

As part of the Law Society’s commitment to enabling solicitors to thrive, significant progress was made in

2025 on developing the eConveyancing Platform, which has continued into 2026. Following Council approval in January 2025, Phases 1 and 2 delivered a secure prototype supported by usability testing, stakeholder engagement, and demonstrations to over 300 practitioners.

The redesigned Law Society website went live in late 2025, aimed at improving accessibility, navigation, and search functionality, with a refreshed, user-friendly design. A programme to rationalise legacy content and strengthen governance was also implemented, aligning with the Solicitor Services Portal.

CAMPUS DEVELOPMENT

At its historic Blackhall Place headquarters, significant progress was made in 2025 on the Green Hall extension project, which will expand the Law Society’s education facilities. A full planning application was submitted in October 2025 following a detailed design and consultation process.

Elsewhere on campus, refurbishment works included renovation of the Council Chamber, finance and other office spaces, as well as enhancements to the solicitors’ lounge and the Four Courts consultation rooms.

FUTURE FOCUSED

Taken together, 2025 implemented the second stage of the Law Society’s 2024-2028 organisational strategy. We are continuing to develop our strategies and build the tools that are enabling the profession to navigate current and future challenges, including rapid technological change, mounting pressure on the justice system, and attacks on the rule of law.

The Law Society is a key supporter and enabler of professional success, ensuring that solicitors and legal practices across the country are functioning at the highest level and are supported in every community across Ireland.

Mark Garrett,
Director General

EXECUTIVE LEADERSHIP TEAM



T P Kennedy
Director of Education



Gillian Cregan
Director of Finance,
Operations & HR



Dr Brian Hunt
Director of
Policy



Dr Niall Connors
Director of Regulation
& Registrar of Solicitors



Antoinette Moriarty
Director of Solicitor
Services

Council of the Law Society

The Law Society of Ireland is governed by a Council, comprising elected and nominated members of the solicitors' profession. It also delegates statutory functions to a range of committees.



Senior vice-president:
Martin Lawlor



President:
Rosemarie Loftus



Junior vice-president:
Keith Walsh SC

The purpose of the Council is identified in the charter of 1852 to act "for the better rule and government of the Law Society, and for the better direction and management of the concerns thereof". The statutory functions of the Law Society, as set out in the *Solicitors Acts 1954-2015*, are exercised by the Council or by committees to which the Council delegates those statutory functions. The Council represents the Society and its members, both in the interests of the public and of the solicitors' profession generally.

The functions performed by the Council can be divided into:

- Representation of the members,
- Education and admission,
- Regulation and discipline, and
- Protection of clients.

Council of the Law Society of Ireland (Year ending 6 November 2026)

President: Rosemarie Loftus

Vice-presidents:

Senior: Martin Lawlor

Junior: Keith Walsh SC

Justine Carty, Garry Clarke, Thomas Coughlan, Niamh Counihan, Brendan Cunningham, Maura Derivan, Peter Doyle, Paul Egan SC, Stuart Gilhooly SC, Dónal Hamilton, Richard Hammond SC, Eamon Harrington, Dr Bill Holohan SC, Áine Hynes SC, Paul Keane, Graham Kenny, Imran Khurshid, Gary Lee, Dr Shane McCarthy, Sonia McEntee,

Fiona McNulty, Brian McMullin, Dr Susan Martin, Niamh Ní Mhurchú, Hilary O'Connor, Tony O'Sullivan, Valerie Peart, Cristina Stamatescu

Provincial delegates

Connaught: David Higgins

Leinster: Sonya M Lanigan

Munster: Derek Walsh

Ulster: Kevin McElhinney

Dublin Solicitors' Bar Association representatives

Joan Doran

Avril Mangan

Paul Ryan

Southern Law Association representatives

Robert Baker

Joan Byrne

Siún Hurley

Barry Kelleher

Jonathan Lynam

Law Society of Northern Ireland (approved by Council in December 2025)

Mark Borland (*president*)

Colin Mitchell (*senior vice-president*)

Eoghan McKenna (*junior vice-president*)

Darren Tombs (*past-president*)

Rowan White (*past-president*)

Past-presidents

Barry MacCarthy



Justine Carty



Garry Clarke



Thomas Coughlan



Niamh Counihan



Brendan Cunningham



Maura Derivan



Peter Doyle



Paul Egan SC



Stuart Gilhooly SC



Dónal Hamilton



Richard Hammond
SC



Eamon Harrington



Dr Bill Holohan SC



Áine Hynes SC



Paul Keane



Graham Kenny



Imran Khurshid



Gary Lee



Dr Shane McCarthy



Sonia McEntee



Fiona McNulty



Brian McMullin



Dr Susan Martin



Niamh Ní Mhurchú



Hilary O'Connor



Tony O'Sullivan



Valerie Peart



Cristina Stamatescu



David Higgins



Sonya M Lanigan



Derek Walsh



Kevin McElhinney



Joan Doran



Avril Mangan



Paul Ryan



Robert Baker



Joan Byrne



Siún Hurley



Barry Kelleher



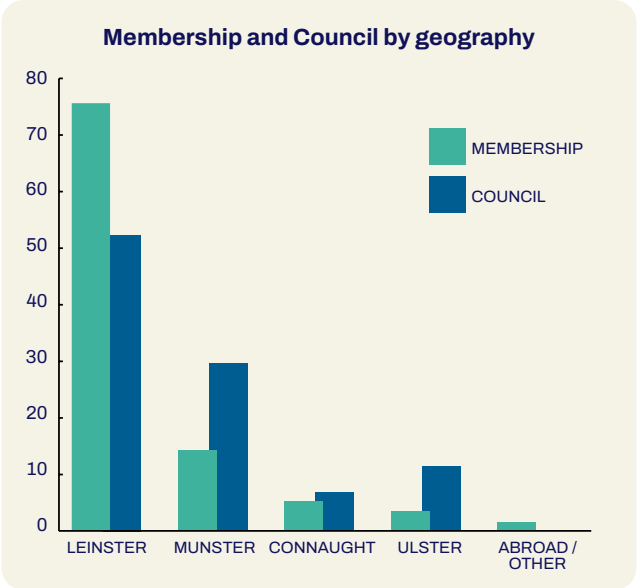
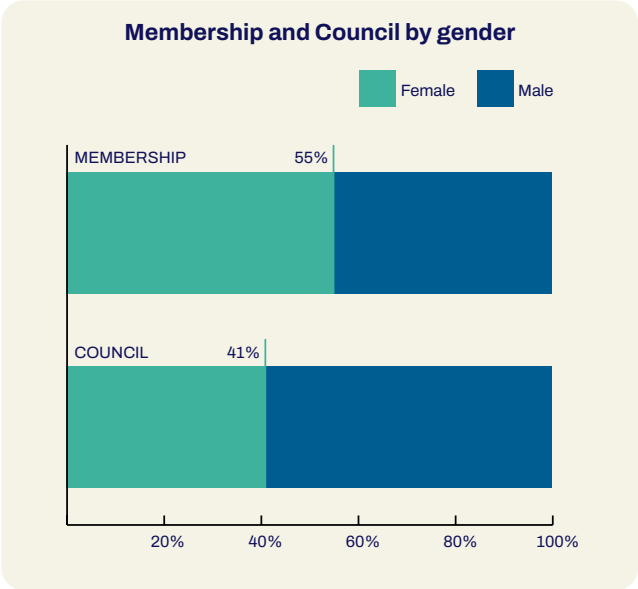
Jonathan Lynam



Barry MacCarthy

Law Society membership and Council

How the Law Society’s overall membership compares with the composition of the Council across gender, geography, and years qualified.



About the Law Society

The Law Society of Ireland has representative, regulatory, and educational functions in respect of the solicitors' profession. It delivers high-quality legal education and training, encourages and supports the highest professional standards, and places significant emphasis on civic engagement, supporting local community initiatives, and driving diversity and inclusion within the profession.



Strategic Objectives 2024-2028

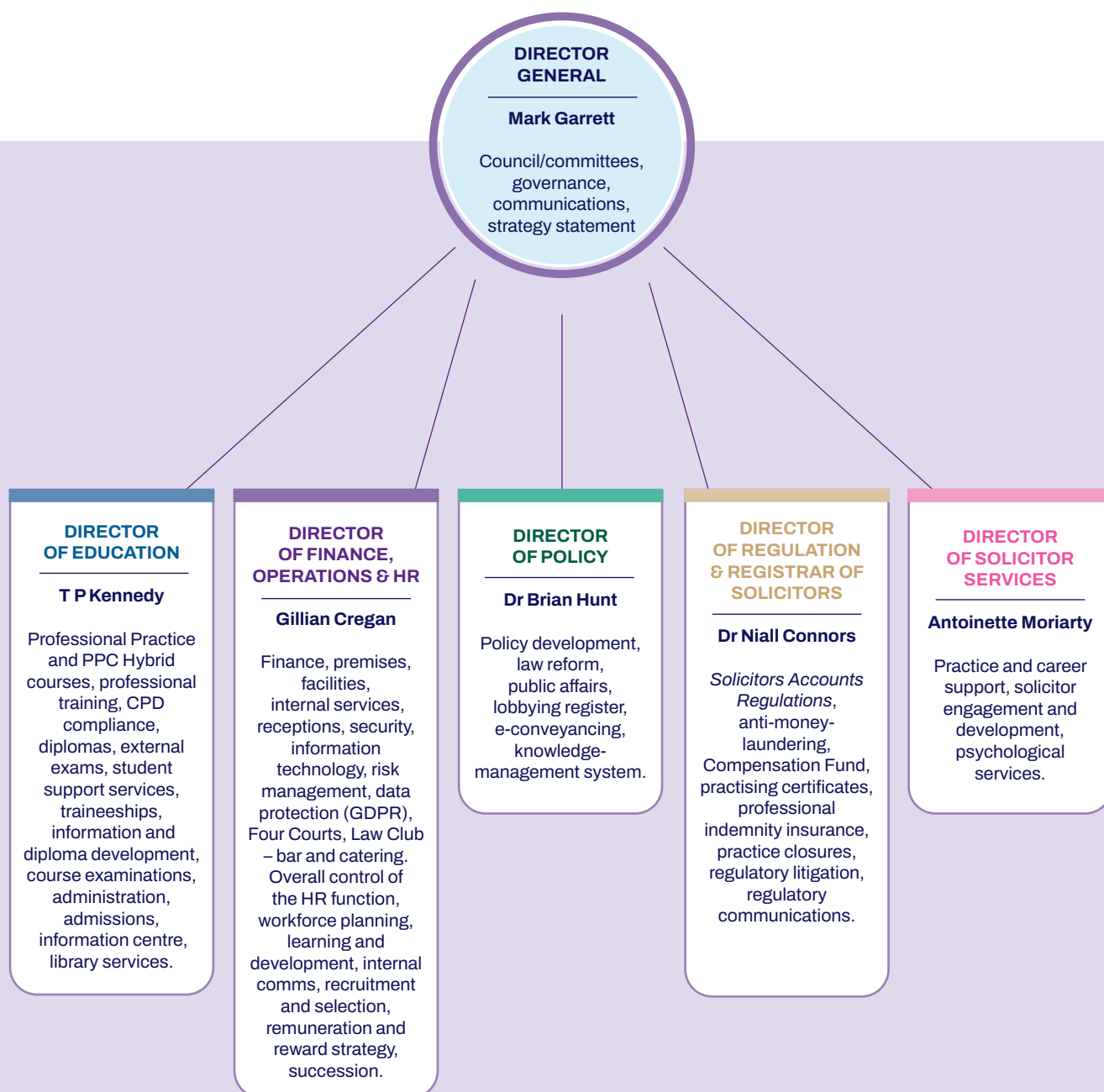
As a key source of legal expertise and insight, our strategic direction demonstrates the value-add of the Law Society and the solicitors’ profession.

STRATEGIC PRIORITY	When this priority is delivered, we will have achieved this specific outcome.
An influential voice	The Law Society is the leading and influential voice shaping the legal system and representing the solicitors’ profession.
Providing leadership	The Law Society provides leadership, analysis, research, and new thinking on justice, law reform, and legal practice as part of our contribution to shaping the legal system, as well as building the reputation of the solicitors’ profession as experts and strategic thinkers.
Enabling solicitors to thrive	The Law Society is a key enabler of professional success and ensures that legal practice in Ireland is at the highest level and is supported in every community in the country.
Education and learning excellence	The Law Society leads the development and delivery of legal learning for current and future generations of solicitors and those interested in the law. It is the exemplar of international excellence and innovation in legal education and learning for the solicitors’ profession.
Promoting effective regulation	The Law Society protects and supports the public interest and the solicitors’ profession by ensuring effective regulation. Its role as a regulator is understood and valued as central to sustaining trust in the solicitors’ profession and contributing to the Irish legal system, economy, and society.

STRATEGIC ENABLERS	
Organisational development	The Law Society is future-focused, fit-for purpose, sustainable, and agile. We have the people, culture, resources, and capabilities to collaborate effectively to support solicitors and achieve our ambition.
Technology	The Law Society is a technology-empowered organisation that enables the best outcomes for solicitors, its Council and committees, staff teams, and the legal system.

Organisational Structure

The Law Society is led on a day-to-day basis by the director general, Mark Garrett, who leads a group of five departmental heads as part of his executive leadership team (ELT).





2025 snapshot

12,961

Practising certificates at year end

A 100% increase in the number of practitioners since 2000

25,364

ON THE ROLL OF SOLICITORS
(AS OF 31 DEC 2025)

781

ADMITTED TO THE ROLL OF
SOLICITORS IN 2025

8,827 (68%)

PRACTISING CERTIFICATES
HELD IN DUBLIN

4,134 (32%)

PRACTISING CERTIFICATES
HELD OUTSIDE DUBLIN

3,442

IN-HOUSE SOLICITORS

2,911

PRIVATE SECTOR

531

STATE BODIES

Where were practising solicitors based in 2025?

With 12,961 practising solicitors issued with practising certificates by the Law Society of Ireland at the end of 2025, the profession is growing. The majority of practitioners are in Dublin, followed by urban centres of Cork, Galway and Limerick.

COUNTY	TOTAL
Dublin	8827
Cork	965
Galway	388
Limerick	327
Kildare	201
Kerry	168
Tipperary	155
Donegal	148
Louth	146
Wicklow	138
Antrim	127
Mayo	126
Waterford	125
Meath	122
Clare	120
Westmeath	109
Wexford	106
Kilkenny	93
Sligo	88
Offaly	64
Carlow	54
Cavan	53
Roscommon	53
Monaghan	47
Longford	42
Leitrim	40
Laois	39
Derry	23
Down	19
Tyrone	11
Armagh	5
Fermanagh	3
n/a	28
	12961



8,827
IN DUBLIN

4,134
OUTSIDE DUBLIN

Top 20 employers of practising solicitors

As of 31 December 2025

#	FIRM / ORGANISATION	COUNT
1	A&L Goodbody LLP	399
2	Matheson LLP	370
3	Arthur Cox LLP	344
4	Mason Hayes & Curran LLP	328
5	McCann FitzGerald LLP	289
6	William Fry LLP	220
7	Chief State Solicitor's Office	208
8	Byrne Wallace Shields LLP	205
9	Legal Aid Board	144
10	Office of the Director of Public Prosecutions	128
11	Central Bank of Ireland	117
12	RDJ LLP	115
13	Beauchamps LLP	105
14	Philip Lee LLP	102
15	Maples and Calder (Ireland) LLP	97
16	Allied Irish Banks plc	95
17	Addleshaw Goddard (Ireland) LLP	86
18	Dillon Eustace LLP	84
19	DLA Piper Ireland LLP	79
19	Fieldfisher Ireland LLP	79

Age representation

Age profile

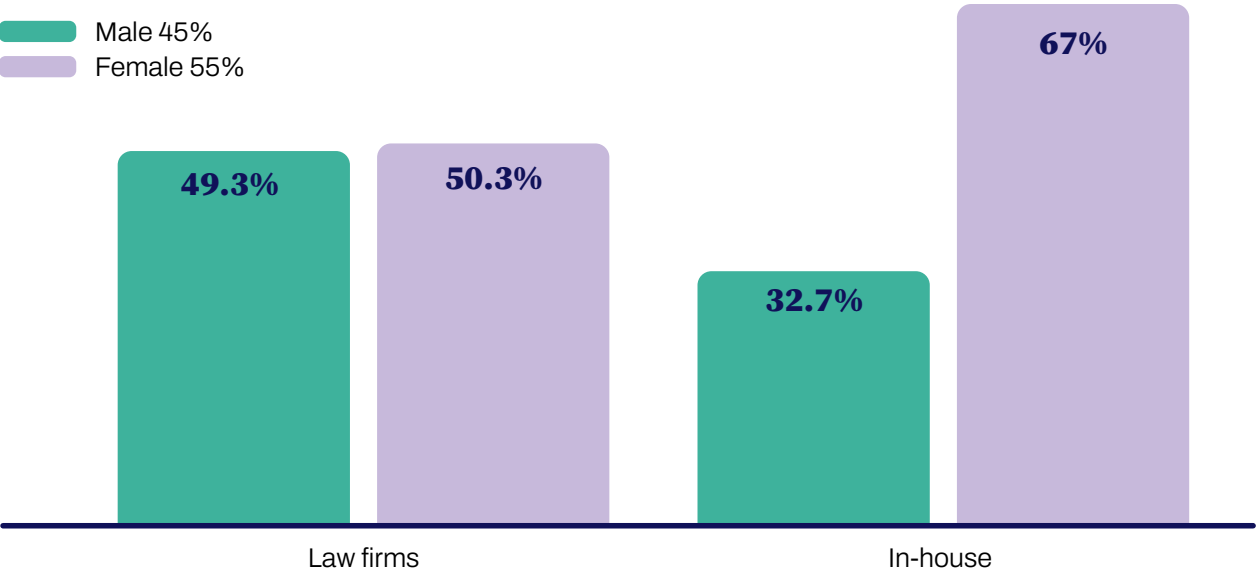
The average age of a solicitor is 45. In 2025, the largest cohort of solicitors (33.2%) were aged between 40–49 years. This compares to 2015, when the largest cohort (38%) were aged between 30–39 years, reflecting the maturing of that generation within the profession.

Solicitor age	2025	Decade of birth	No of practising solicitors	% of practising solicitors
20-29	5.80%	2000s & 1990s	2,733	21%
30-39	26.00%	1980s	4,123	32%
40-49	33.20%	1970s	3,391	26%
50-59	20.30%	1960s	1,657	13%
60-69	9.90%	1950s	815	6%
70-79	3.60%	1940s & 1930s	159	1%
80 +	0.50%	N/A	83	1%
N/A	0.60%			

Gender composition in different firm types

Breakdown across whole of profession:

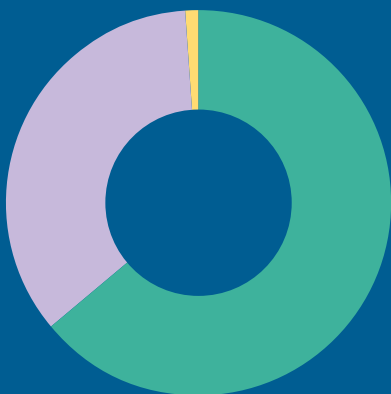
- Male 45%
- Female 55%



Newly qualified solicitors in 2025

Newly qualified solicitors in 2025

583 were admitted to the Roll of Solicitors and came into practice



Female **64%**
Male **35%**
Not classified **1%**



Under 30 **70%**
Over 30 **30%**



WHERE THEY WORK



556 law firms 24 in-house private 3 public

Trainee locations

The PPC course requires candidates to secure a training contract with an eligible solicitor. The table below highlights where trainee solicitors held contracts in 2025. Three counties had no trainees.





Top Ten of '25

1. ADVANCING JUSTICE SYSTEM REFORM

In early 2025, the Law Society established the Centre for Justice and Law Reform to advance justice-system improvement and public-interest law reform. The centre launched its inaugural Summer School in July, bringing together leading national and international experts to explore challenges facing democratic institutions and the rule of law. It also published the *Justice Indicators* report, benchmarking Ireland's justice system across public trust, policing, courts, and prisons.

2. COMBATTING LEGAL DESERTS

The Small Practice Traineeship Grant Scheme continued to widen access to the profession while helping smaller and rural firms meet trainee employment costs. Since its launch, 32 grants have been awarded, including six in 2025. The scheme provides €18,000 to participating firms and €7,000 in PPC fee support for trainees, enabling aspiring solicitors to train within their local communities while strengthening regional legal services nationwide.

3. EASY PC

The 2026 practising-certificate renewal opened early in December 2025. The introduction of a new payment facility ensured a smoother process for practitioners, with a 98% uptake of the new payment method. The project's impact and successful delivery was recognised twice at the Irish Accountancy Awards, where it received the 'Finance Project of the Year' award in 2025 and the 'Best Use of Technology in Accounting and Finance' award in 2026.

4. BIG MOOC

The 2025 Massive Open Online Course (MOOC) on artificial intelligence attracted 7,100 participants from 92 countries, making it the largest course delivered by the Law Society since the initiative began in 2014. To date, more than 41,200 participants from 119 countries have taken part in Law Society MOOCs.

5. WHO'S 'IN THE HOUSE'?

More than 3,300 in-house solicitors received *In the House*, a new digital magazine specially curated for in-house practitioners that launched in autumn 2025. Separately, more than 500 solicitors registered for the new In-house General Counsel Summit Series.



Top Ten of '25

6. ACCESS ALL AREAS

There are currently 212 individuals participating in the Access Scholarship Scheme. Of these, 126 individuals are receiving financial support for FE1 examinations, while 86 individuals are receiving support at PPC level – 26 scholarship participants joined PPC courses during 2025.

7. PSYCHOLOGICAL SAFETY

Toolkits to support legal professionals to generate psychological safety as a foundation for high-performance launched in spring 2025. A thousand hard copies of the toolkits were shared with solicitors across the country at regional 'cluster' events, with many more accessed online.

8. BUY AND SELL

Significant progress was made in 2025 on the development of the eConveyancing Platform. Following Council approval in January 2025, Phases 1 and 2 delivered a secure prototype supported by usability testing, stakeholder engagement, and demonstrations to over 300 practitioners.

9. PERFECT PRACTICE

Small Practice Month was launched in October, featuring a programme of events, activities and special publications dedicated to the challenges and needs of those working in smaller practices. More than 4,000 solicitors took part in live events, while 6,300 participated in all programme events.

10. PII PREMIUM-POOL REDUCTION

The PII premium pool for the 2025/2026 indemnity period reduced by a further 6% – a cumulative reduction of 35% over the last four years, placing the current premium pool at its lowest level since the 2018/2019. The profession continues to benefit from affordable premium levels, strong insurer involvement, and healthy market competition, with public protection remaining at a high standard.

Corporate governance

Strong governance arrangements are central to ensuring that the Law Society of Ireland operates effectively, transparently, and in the best interests of its members. Throughout the year, we have continued to strengthen our governance framework to support strategic decision-making, maintain accountability, and uphold the highest standards of integrity.

GOVERNANCE FRAMEWORK

The Law Society is governed by a Council elected by its members, which is responsible for setting the strategic direction, overseeing performance, and ensuring compliance with legal and regulatory obligations. The Council operates in accordance with the charter and a clearly defined governance framework, which is reviewed periodically to ensure it remains fit for purpose.

A scheme of delegation is in place, clearly defining the roles and responsibilities of the Council, its committees, and the executive team. This ensures that decision-making is efficient, while maintaining appropriate oversight and control.

THE COUNCIL

Current Council members at the date of this report are identified on page 16. In all, 31 members of Council are elected by national elections, and four members by provincial elections. They serve for a two-year term, and may be re-elected indefinitely. Council appoints up to

13 further extraordinary members annually, based on nominations from the Dublin Solicitors' Bar Association, the Southern Bar Association, and the Law Society of Northern Ireland.

During the reporting period, the Council met regularly to consider strategic priorities, financial performance, risk management, and key operational matters. Attendance levels remained high, reflecting strong engagement and commitment.

COMMITTEES

To support its work, the Council has established a number of standing committees and delegates a wide range of responsibilities and statutory functions to these committees. Details of these can be found on pages 36 to 42. During the reporting period, two additional standing committees were introduced as part of the continued development of the governance framework:

- The Audit and Risk Committee, which oversees financial reporting, internal controls, and risk-management

processes, and

- The Remuneration Committee, which oversees remuneration policy and senior appointments.

Each of these committee operates under agreed terms of reference and reports periodically to the Council.

RISK MANAGEMENT AND INTERNAL CONTROL

The Law Society maintains a comprehensive risk-management framework designed to identify, assess, and mitigate key risks. A regularly updated risk register is reviewed by both the executive team and the Council, with particular focus on strategic, operational, financial, and reputational risks.

Internal controls are in place to safeguard assets, ensure the accuracy of financial reporting, and support compliance with relevant legislation and policies. The Council receives regular reports on risk and control effectiveness.

ETHICAL STANDARDS

The Law Society is committed to maintaining

exactingly standards of ethical conduct and transparency. A code of conduct is in place, setting out expectations relating to integrity, conflicts of interest, and accountability.

The Law Society promotes a culture of openness, supported by appropriate policies.

MEMBER ENGAGEMENT

As a professional organisation, engagement with members of that profession is fundamental. Governance arrangements ensure that members have opportunities to contribute to decision-making, including through general meetings, consultations, and representation structures where applicable.

COMPLIANCE

The organisation remains compliant with all relevant legal and regulatory requirements. Policies and procedures are reviewed regularly to reflect changes in legislation and best practice. Where appropriate, external advice and independent assurance are sought to strengthen governance arrangements.





Environmental, social, and governance

In 2025, the Law Society published its environmental, social, and governance (ESG) policy and communicated it directly to solicitors across Ireland. The policy represents a formal commitment to embedding ESG principles into the Law Society's operations and broader influence on the legal profession.

The policy is mapped to the United Nations' Sustainable Development Goals (SDGs), ensuring that the Law Society's commitments are grounded in a globally recognised and credible framework. It is also fully aligned with the Law Society's overarching organisational strategy, embedding sustainability as a core aspect, rather than a standalone initiative.

SUSTAINABILITY COLLECTIVE

To drive implementation, the Law Society established the Sustainability Collective, a dedicated cross-functional team drawing expertise from across the organisation. This structure ensures that ESG is not siloed within any single department but is embedded across functions, with shared ownership of delivery. The collective provides the operational engine for translating policy commitments into tangible, measurable actions throughout the year. These efforts are supported by our sustainability partner, Antaris

Consulting, Ireland's leading independent sustainability consultancy.

ECOVADIS RECOGNITION

The Law Society's efforts were independently validated in 2025 through the EcoVadis sustainability assessment, one of the world's most trusted corporate-sustainability rating platforms. The Law Society was awarded a 'Dedicated to Sustainability' accreditation – a significant achievement as we begin our ESG journey. Notably, the Law Society's score placed it just 3% below the bronze accreditation mark, demonstrating that the foundations for continued improvement are firmly in place ahead of the next submission to EcoVadis in 2026.

OUTLOOK

2025 was a strong year of structured ESG delivery for the Law Society. With a published and SDG-aligned policy, an active cross-functional implementation team, and external recognition from EcoVadis, the Law Society has established credible and measurable progress.



Standing Committees

Committee reports

The Law Society's committees are appointed by the Council. Their term of office runs from the November Council meeting each year until the November Council meeting the following year. The incoming president selects the chair and members of each committee and places their names before the Council for approval. The Council regulations divide the committees into two categories: 'standing committees' and 'non-standing committees'. In addition, various subcommittees, task forces, and working groups are established to deal with different legislative and operational matters, as they arise.

Standing committee reports

The *Solicitors Acts* state that the Council exercises the statutory functions of the Law Society, which are set out in the acts. The Council may delegate the exercise of any of its functions to a committee established for that purpose. This allows the Council to appoint standing committees that exercise statutory functions on its behalf.

Non-standing committee reports

The Council appoints non-standing committees where it believes that these can better assist the Law Society in carrying out its work. These committees do not perform statutory functions.



**Coordination
Committee**

Rosemarie Loftus
Chair

The Coordination Committee, operating under delegated authority from the Council of the Law Society of Ireland, plays a central oversight and integration role across governance and operations.

It supports Council by overseeing strategy development and performance, managing and shaping the Council's agenda, coordinating the work of all committees, and acting as a nominations and governance oversight body.

It also monitors projects, allocates committee budgets, supports and advises the director general as required, and ensures effective governance structures, reporting, and compliance, thereby acting as a key link between Council, executive leadership, and the wider committee system.

The committee plays a central oversight and integration role across governance and operations

Coordination Committee



**Education
Committee**

Brendan Cunningham
Chair

In 2025, the Education Committee approved the development of a Professional Solicitor Apprenticeship Programme under the *Solicitors Acts 1954-2015*, as a new route to qualification for school-leavers and law clerks/legal executives. The initial intake of solicitor apprentices is planned for September 2027. This additional route to qualification is expected to appeal to a broader spectrum of the population than the traditional graduate route and, as such, has the potential to be a key pillar of the Law Society's access and inclusion priority.

Continuing its work on removing barriers and broadening access to the solicitors' profession, the committee approved the introduction of a new modular PPC. The modular PPC will allow trainees to complete the course over a number of years, if they so wish, providing maximum flexibility for learners. The year also saw the introduction of the Diploma in Legal Skills for Legal Executives.

The committee considered the first biennial review of the

'fused' PPC and approved changes, including a new 'Introduction to Specialist Areas of Practice' course, which includes introductory content on family law, taxation law and criminal litigation, and greater coverage of the use of AI in the legal content.

The committee continued its ongoing engagement with the Legal Services Regulatory Authority and the implementation of the agreed recommendations set out in its *Breaking Down Barriers* report.

In 2025, there was a significant expansion of the public legal education programme, with ten different initiatives, including the Street Law programme, Legal Ambitions, and Solicitors of the Future, which cater to transition-year (TY) students. The Street Law programme reached approximately 500 TY students in 14 partner DEIS schools. Other initiatives included a prison-law programme in Oberstown Children Detention Campus and Wheatfield Prison ('School Tasking'), which taught over 50 fourth-class pupils in six DEIS primary schools. The Certificate in Public Legal Education offered free training aimed at developing the skills required to run an effective public legal-education programme. The Grainne O'Neill Memorial Essay competition 2025 received 350 essays on 'The role the law can play in addressing hate crime' from 52 schools across 16 counties. The 2025 massive online open course, run by the Diploma Centre, focused on AI and had a record-breaking attendance, with

7,100 participants from 84 countries.

There was a strong focus on artificial intelligence in 2025, with 23 courses delivered to 8,700 participants, in addition to the MOOC. These included live webinars on AI literacy and prompting, a new micro-credential, AI practical workshops supported by Law Society Skillnet, and the AI Legal Practice Summit. AI training is also now embedded within the PPC. The Education Department is also contributing to several high-level AI projects, including grant-funded research on AI adoption among Irish solicitors, collaborating at EU level on the design of legal AI training initiatives, and partnering with Trinity College on a research project exploring the use of AI for teaching and learning purposes.

The committee continued to support the Law Society in its commitment to a diverse and inclusive profession through its approval of the new Independent Law Centre Traineeship Grant, and its management of grants and programmes that provide financial support to students who would otherwise find it difficult to qualify as solicitors, including:

- *Access Programme* – with the addition of five funded PPC places and 20 funded FE1 places, the programme provided support for 26 trainees on the PPC and 45 FE1 candidates in 2025,
- *Small Practice Traineeship Grant* – in 2025, six grants worth €25,000 each were awarded to assist rural practices with the cost

of employing a trainee solicitor,

- *Law Society Bursary* – the annual fund of €175,000 provided support to 25 trainees on the PPC 2024 Hybrid and PPC 2025.

The committee also reviewed the work carried out by the Education Department, encompassing:

- The Diploma Centre, which had a busy and successful year, with 43 courses delivered to 9,200 students,
- Law Society Professional Training/Skillnet, which delivered 151 courses to 25,369 participants, with 55 courses delivered in-person in 2025 (the Law Society Skillnet regional cluster events were very popular, taking place in ten locations with 1,300 attendees),
- The Law School, which saw an increase in numbers on both PPCs compared with 2024, with 100 trainees on the 2024 Hybrid PPC and 477 trainees on the 2025 PPC,
- Examinations, which in 2024 processed 4,319 applications to sit the FE1s – the highest number of registrations to date – and a 13% increase on 2023,
- The library responded to 6,033 queries in 2025: in all, 2,854 books were borrowed and 328 e-books made freely available to solicitors and students, 463 precedent requests were fulfilled, and two new subject guides were published, increasing the total to 12 and collectively achieving an open rate of 57,383,
- Law School

Psychological Services, which presented its strategy for 2025-2028, and

- The Law Society's Professional Outreach Programme.

Finally, the committee was delighted that the Diploma Centre's Diploma in Aviation Leasing and Finance won an award at the prestigious Aviation Industry Awards.

Sincere thanks to my committee colleagues, my current vice-chair Justine Carty, the education officer Colette Reid, and director of education T P Kennedy, for their hard work and valuable contributions.

The €175,000 Law Society Bursary provided support to 25 trainees on the PPC 2024 Hybrid and PPC 2025

€25,000 – the value of each of **six grants** awarded to rural practices to assist with the cost of employing a trainee solicitor

LSPT/Skillnet delivered **151 courses** to **25,369** participants

23 AI courses were delivered to **8,700** participants, in addition to the **MOOC**

Education Committee

€42.4m
income

€3.86m
surplus/
(loss) before
revaluations and
taxation

€15.166m
surplus/(loss)
after revaluations
and taxation

€76.2m
net assets

Finance Committee



Finance
Committee

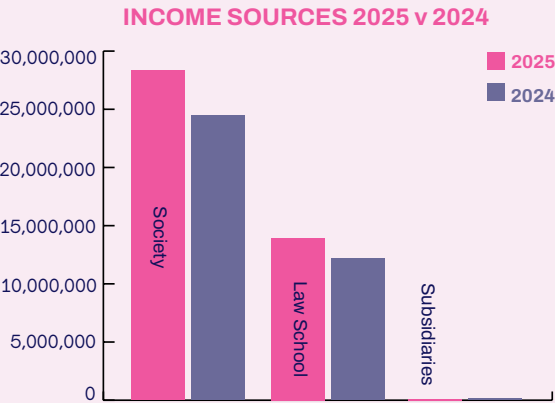
Paul Egan SC
Chair

The Finance Committee has a number of functions assigned to it. Its key function is the management of the financial affairs of the Law Society and its subsidiaries. A number of subcommittees have been established to give special attention to specific areas. The committee’s overarching objective in 2026 is empowering the Finance and Operations Department to deliver its objectives through strategic oversight and robust governance.

The committee met six times in 2025. It receives regular updates from the executive team and relevant experts, who attend each meeting on a regular basis. These are provided through written reports and financial detail, both regular and bespoke. The committee is confident that it has the correct membership to provide the right level and calibre of information and challenge, and that the right reporting methods, structures, and work plan are in place to provide oversight on behalf of Council in respect of performance in the areas as set out in the Council regulations. The Compensation Fund, which is a separate financial entity, is not covered by this report.

GROUP CONSOLIDATED INCOME

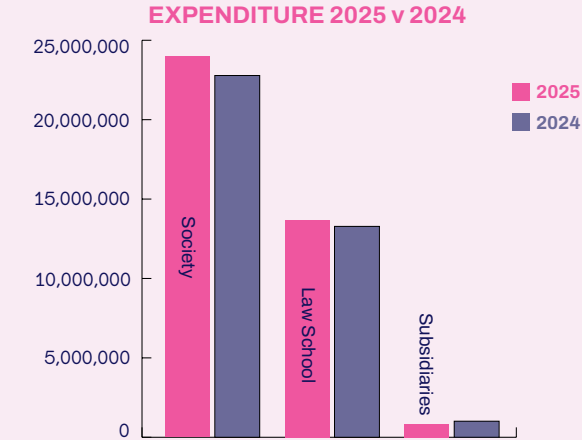
Total income for the year was €42.379m, 15.3% higher than in 2024. Of this, PC, membership, and admission fees accounted for €26.5m (2024: €22.8m). Law School income was €13.9m (2024: €12.2m). General activities income was €28.3m (2024: €24.5m).



INCOME SOURCE	2025 €000s	2024 €000s
Society — general activities	28,332	24,467
Law School	13,937	12,180
Subsidiaries	110	133
TOTAL	42,379	36,757

GROUP CONSOLIDATED EXPENDITURE

Total expenditure for the year was €38.519m, 4% higher than in 2024. expenditure, at €13.7m (2024: €13.3m), was an increase of 3.1% (of €408k) on 2024. General activities’ expenditure was €24m (2024: €22.8m), which was an increase of 5.3% (or €1.2m) on 2024. Law School activities’ expenditure for 2025 was €843k, 16.7% lower than 2024 (€1m) due to decreased activities in the same period.



EXPENDITURE	2025 €000s	2024 €000s
Society — general activities	23,988	22,781
Education	13,688	13,280
Subsidiaries	843	1,012
TOTAL	38,519	37,073

GROUP CONSOLIDATED SURPLUS

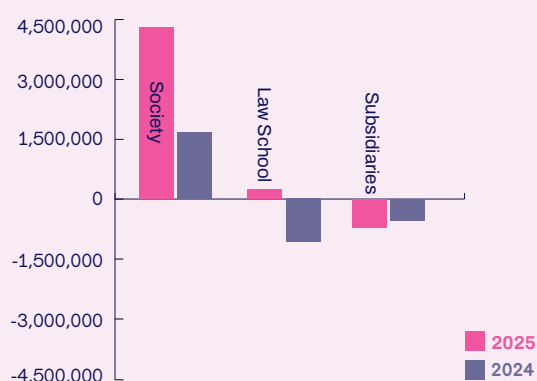
Before revaluation and exceptional item

Total operational surplus for 2025 was €3.86m, compared with an operational deficit of €300k in 2024, representing a favourable year-on-year improvement of €4.16m. General activities' operational

surplus was €4.3m in 2025, versus €1.7m in 2024. Law School activities generated a surplus of €249k against a prior-year loss of (€1.1m).

Subsidiaries generated losses of (€733k) against prior-year losses of (€902k).

OPERATING SURPLUS 2025 v 2024



Surplus/deficit	After tax 2025 €000s	After tax 2024 €000s
Society – general activities	4,344	1,686
Law School	249	(1,100)
Subsidiaries	(733)	(535)
TOTAL	3,860	(316)

After revaluation and exceptional items

In the audited financial statements, the operational surpluses/losses are included in the consolidated statement of comprehensive income.

This statement also brings in revaluations and exceptional items. For 2025, these are resulting in the Law Society making an overall surplus of €15.2m for the year (2024: surplus of €5.3m). There are three items for noting:

- 1) *Actuarial gain on defined-benefit pension liability*: in accordance with the accounting standard FRS102, in 2025, the financial statements show a surplus on the defined-benefit pension scheme of €9.7m,

while in 2024 there was a surplus of €3.9m.

The larger actuarial gain in 2025 was primarily driven by a reduction in inflation and projected salary increases to value the scheme's liabilities. The actuarial gain on the defined-pension benefit liability is €5.4m in 2025 (2024, €2.4m).

- 2) *Fair-value gain on the revaluation of development land*: the Benburb Street site is a brownfield city-centre site that extends to 1.1 acres and is zoned Z5, allowing a variety of uses for potential schemes, including commercial and residential. As is practice, we engaged

Mason, Owens & Lyons to undertake an annual valuation of the land. In estimating the market value of the subject property, they have had regard to prevailing market conditions and sales transactions that are considered comparable with the subject property. In consideration of this information, they have adopted a base capital value per acre of €12.7 million per acre, in line with the primary comparisons, resulting in a gross site value of €19,250,000. This valuation, as at 31 December 2025, is an increase of €5,250,000 on the 2024 valuation. On 19 March 2026, planning permission was granted for development of the site at Benburb.

- 3) *Fair-value gain on the revaluation of investments*: the revaluation of the Law Society's investments resulted in a fair-value gain of €964k, reflecting a strong investment performance for 2025 (2024: gain of €1.3m).

SUBSIDIARIES

The group structure includes a number of subsidiary entities. The Law Club of Ireland made an operational loss of €92k (2024: loss €91k). Benburb Street Property Company Limited made an operational loss of €135k (2024: loss €8k). Blackhall Technologies made an operational loss of €336k (March 2025: loss €367k; nine-month period).

GROUP CONSOLIDATED BALANCE SHEET

Balance-sheet reserves include the two contingency funds, the Capital Expenditure Fund

(€1.6m) and the Litigation Fund (€0.9m). Both funds are designed to meet costs in these areas as they arise and avoid fluctuations in the practising certificate fee. The Capital Reserve Fund amount of €6.5m is to meet future property-development costs. Additionally, there is a deficit of €0.8m in the LSRA Levy Fund, being the balance of money raised for this levy over the last seven years since the imposition of the levy, and the amounts ultimately levied by the LSRA. The deficit will be replenished over the coming years to ensure it is adequately reserved. The remaining reserves have been allocated to meet specific costs and projects.

Our net asset position at the end of 2025 now stands at €76m (2024: €62m).

48 reports were made to An Garda Síochána over information that might be of material assistance in preventing the commission of a relevant offence

Money-Laundering Reporting Committee



Money-Laundering Reporting Committee

Dara Robinson SC
Chair

As the competent authority for AML/CFT pursuant to section 60 of the *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (as amended), the Law Society, via the committee, continued to fulfil its statutory obligations in relation to mandatory reporting of suspected offences.

Suspicion that money-laundering or an offence of terrorist-financing has been committed by a practising solicitor (or any other person who the Society, in the course of monitoring solicitors for AML compliance, suspects has been engaged in such activities) must be reported on to the State's Financial Intelligence Unit (FIU Ireland) and the Revenue Commissioners. Competent-authority reports are filed with FIU Ireland via the goAML portal and to the Revenue Commissioners via ROS, pursuant to the provisions of section 63 of the 2010 act.

In the year ended 31 December 2025, the committee directed that 89 such reports be made.

The Law Society is also required, pursuant to the provisions of section 19 of the *Criminal Justice*

Act 2011, to report to An Garda Síochána, as soon as practicable, information in its possession that it knows or believes might be of material assistance in preventing the commission of a relevant offence or securing the apprehension, prosecution, or conviction of a person for a relevant offence. Relevant offences are listed in schedule 1 of the act, and include fraud-related offences.

During the past year, the committee directed that 48 such reports be made.

The committee also published a practice note on its role, and some anonymised case studies relating to cases reported, in the November 2025 *Gazette*.

I wish to thank all the members for their hard work in carrying out this vitally important statutory role, and to also thank the executive for assisting the committee in that work.



Professional Indemnity Insurance Committee

Sonia McEntee
Chair

The Professional Indemnity Insurance (PII) Committee plays a central role in the Law Society's statutory regulatory function by supporting a stable, well-regulated, and effective PII framework for solicitors, while ensuring that public protection remains at its core. Its remit includes all matters relating to the regulation of solicitors' PII, including monitoring the implementation of the PII regulations and associated documentation, supporting the maintenance of a stable PII market, providing guidance to the profession, and responding to PII queries as they arise.

The committee reviews, drafts, and publishes updated PII regulations, associated documentation, and guidance each year, ensuring that the regulatory framework remains current, clear, and responsive to market conditions. It also maintains regular and constructive dialogue with insurers participating in the Irish solicitors' PII market, as well as with the Special Purpose Fund manager, who manages the Assigned Risks Pool and the Run-off Fund.

The committee continues to provide accessible

There has been a 30% reduction in premiums over the last three years, to their lowest point since 2019

Professional Indemnity Insurance Committee

information and documentation to both the public and the profession through the PII website (www.lawsociety.ie/PII). It contains current and historic information and documentation on PII matters, including news items, regulations, minimum terms and conditions, the common proposal form, participating insurers' agreements, Special Purpose Fund documentation, lists of insurers and brokers, and guidance notes.

Information on firms' current insurance details also continues to be available through the Law Society's online firm insurance 'PII Search' facility. This provides a practical and accessible resource for confirming firms' PII status.

The 2024/2025 indemnity period demonstrated the continued stability and competitiveness of the Irish solicitors' PII market, with a further significant reduction in premium levels. The premium pool reduced by over 30% in the last three years, with reductions of 8.4% in 2023, 16.1% in 2024, and 10% in 2025. Average premium levels are now at their lowest point since 2019, representing a significant positive outcome for the profession.

This substantial reduction has been achieved while maintaining the level of protection afforded to both solicitors and the public. It reflects the committee's sustained engagement with insurers, its detailed understanding of market conditions, targeted clarifying amendments to the minimum terms

and conditions, and the successful promotion of greater competition through the entry of new A-rated insurers and insurance facilities.

Firms have reported that lower premiums were generally available where they sought alternative quotations. Smaller firms, in particular, benefited from increased insurer appetite and more competitive options. Most new insurers entering the market over the past three years have focused on smaller firms, increasing choice, and contributing to sustained downward pressure on premium levels.

There were 14 insurers and three insurance facilities active in the market for the 2024/2025 indemnity period, including one new insurer. The stability of the market is further evidenced by the absence of firms in the Assigned Risks Pool for 2025 and by the fact that no significant increase was observed in the number of firms closing or entering the Run-off Fund.

Taken together, these developments indicate that the Irish solicitors' PII market is increasingly attractive to insurers as a well-functioning, low-risk market, while continuing to deliver meaningful savings and robust protection for the profession and the public.

I wish to thank my fellow committee members for their continuing support and valuable inputs to the work of the committee.



Regulation of Practice Committee

Dr Shane McCarthy
Chair

The Regulation of Practice Committee has two primary functions:

- To administer the Law Society's Compensation Fund, and
- To oversee the profession's compliance with regulations regarding accounts, anti-money-laundering and countering terrorist-financing, and other regulatory requirements under the *Solicitors Acts 1954-2015* not assigned to other regulatory committees.

COMPENSATION FUND AUDITED ACCOUNTS

The income and expenditure account of the Compensation Fund reflects a surplus of €2,575,991 for the year ended 31 December 2025 (representing an excess of income over expenditure before fair-value movements arising on revaluation of investments and liquidity funds and tax), as compared to a deficit of €234,787 for the year ended 31 December 2024. The increase of €2,810,778 is due primarily to a reduction in net claims of €2,669,697, an increase in income of €201,593, and a surplus on realised movement of

**€31,707,808 –
net assets of the
fund, as at 31
December 2025
(compared with
€28,530,722 at 31
December 2024)**

**Regulation of Practice
Committee**

investments and liquidity funds of €81,571 being incurred compared to a net loss of €129,312 in the previous year, resulting in an increase of €210,883. This was partially offset by an increase in expenditure of €271,395.

During 2025, Compensation Fund investments experienced an increase in fair value arising on the revaluation of investments of €601,543, as compared to an increase of €1,713,156 in 2024. In addition, money invested in short-term liquidity funds during the year increased in fair value on revaluation by €96,044, as compared to an increase of €148,524 in 2024. There was a taxation charge of €96,492 on a deemed disposal during the year. Accordingly, the surplus after fair-value movements arising on revaluation of investments and liquidity funds and taxation was €3,177,086, as compared to a surplus of €1,626,893 in 2024.

INCOME STREAMS

Income in 2025 reduced by €150,585. There was an increase of €152,271 in contributions receivable due to an increase in practising certificates taken out. There was also an increase in returns on realised movement of investments and liquidity funds of €77,643, along with an increase in recoveries of legal costs, disciplinary fines, and investigation levies of €49,323. However, there was a reduction in recoveries from defaulting solicitors of €429,822, resulting in a net reduction of €150,585 in the total income of the fund.

EXPENDITURE

There was a reduction of €2,961,363 in expenditure compared to 2024. This was primarily due to a reduction in the provision for claims of €3,099,519 and a loss incurred in 2024 of €133,240 on realised movement of investments not recurring. These reductions were partially offset by an increase in operational costs of €271,396.

BALANCE SHEET

The net assets of the fund, as at 31 December 2025, stood at €31,707,808, as compared with €28,530,722 at 31 December 2024. The increase of €3,177,086 in the net asset position of the fund as between the two year-ends is reflected by an increase of €2,479,499 in revenue reserves, together with an increase of €697,587 in the unrealised profit on the investment and short-term liquidity fund portfolios.

DEVELOPMENTS SINCE DECEMBER 2025

The decision to transition to the new investment portfolio in 2024, designed to reduce the risk profile and concentrate on capital preservation while providing a return above inflation, has paid dividends during the recent market volatility due to geopolitical turmoil, resulting in an increase in the portfolio's valuation in the first four months of the year.

In the four months ended 30 April 2026, 34 claims were received, amounting to €808,348. Payments totalling €282,089 were made during that period, of which €60,049 was in respect of claims

received in 2026 to date, with claims amounting to €743,455 remaining under consideration.

Insurance cover for €55 million in excess of €5 million is in place for the year ending 31 January 2026, with a further saving of €52,744 obtained.

The Regulation of Practice Committee, following a rigorous review of the financial position of the Compensation Fund and the effects of inflation and the geopolitical unrest, decided that it was appropriate to maintain the Compensation Fund element of the practising certificate fee at €700 for the fourth year in a row.

COMMITTEE ACTIVITIES

The largest standing committee in the Law Society, the committee sits in four general divisions, a claims division, meets in plenary session, and subdivides into specialist subcommittees/working groups where required. The committee met 50 times during the period reported on.

Arising from these meetings, the committee decided to:

- Levy contributions amounting to €12,100 towards the cost of investigations,
- Refer 19 solicitors to the Legal Practitioners Disciplinary Tribunal (12 of these cases related to late filing of accountants' reports),
- Apply to the High Court pursuant to the *Solicitors Acts* in nine cases,
- Make one complaint to the Legal Services Regulatory Authority pursuant to section 51(5) of the *Legal Services Regulation*

Act 2015,

- Issue directions to four practices pursuant to regulation 5(10)(c) of the *Solicitors (Money Laundering and Terrorist Financing) Regulations 2020,*
- Issue directions to 17 practices to undertake AML training.

In addition, three practice notes were published relating to interest on client moneys, moneys remaining in the client account, and the use of the client account for loans to solicitors or between clients.

€2,961,363 – the reduction in expenditure in the year under review, compared with 2024

Regulation of Practice Committee

Non Standing Committees



Alternative Dispute Resolution Committee

Liam Guidera
Chair

The committee supports members in relation to alternative dispute resolution (ADR) and promotes mediation, arbitration, and other ADR methods. It has increased considerably in size, now comprising some 20 members who practise in a wide range of areas, both in the private and the public sectors.

During 2025, the committee updated and relaunched the 'Find a Mediator' page on the Law Society's website as a key resource. This enables practitioners and members of the public to access and find a mediator to facilitate a wide range of dispute-resolution methods. This has been long overdue and remains something of a work in progress in terms of making it as accessible as possible to practitioners and members of the public. We also published a practice direction in the *Gazette* reminding solicitors of their obligations to provide information on mediation to their clients prior to instituting proceedings, and attached some relevant precedents.

Mediation was a particular focus of the committee this year, holding the 'Mediation: a new era' seminar in March 2025 and drafting a series of

articles on different aspects of mediation for the *Gazette*, including:

- 'A costly lesson' (Bill Holohan SC), published in the [March 2026](#) issue, reviewing recent High Court decisions and its unequivocal stance on compliance with the section 14 declaration of the *Mediation Act 2017*,
- 'Alternative energy', focusing on input from the chair Liam Guidera and vice-chair Helen Kilroy in April 2025, and a
- Practice note on section 14 of the *Mediation Act 2017* in the [Jan/Feb 2026](#) issue.

The committee continues to work with Arbitration Ireland, the Chartered Institute of Arbitrators – Irish Branch, and others to support the development of arbitration and adjudication practice in Ireland for domestic and international dispute resolution. The Law Society's appointees to the International Chamber of Commerce National Committee, the Commission on ADR and Arbitration, and the Court of Arbitration continue to represent the profession at an international level. The committee supports the work done by Law Society past-president Eamon Harrington as the Law Society nominee on the Shadow Mediation Council.

The committee is responsible for the Law Society's panel of arbitrators, which can be found on the committee page of the Law Society's website. Building on prior work in 2024, the committee contributed to this panel, with existing members undertaking an application process. Members who have experience as arbitrators and wish to be considered are invited to apply for membership of the panel. The committee is keen to

encourage a wide array of diverse applicants to go on the arbitration panel.

The committee also promotes and contributes to ADR seminars, workshops, and other events:

- Organising a pop-up event for Dublin International Disputes Week on 20 October. This has now become an annual feature. The title of the side event was 'The direction of travel in arbitration/mediation/litigation and the economics of dispute resolution'. Panellists included Mr Justice David Barniville, Emma Howard (economist and lecturer at TU Dublin), Jonathan Ward (former world president of CI Arb and current chair of LCAM), as well as ADR Committee members Brian McMullan, Karen Killoran, Kevin Harnett, and Hannah Shaw.
- Hosting an experience-sharing workshop for members of the Law Society Arbitration panel. This is a roundtable annual event that is well attended by panel members, in person as well as online. It provides an opportunity to meet and explore general issues of mutual interest arising from domestic practice.
- Co-sponsoring the Arbitration Ireland Young Practitioners' Seminar (20 November 2025), in conjunction with Dublin International Arbitration Day.
- Providing a speaker for the mediation module for the Law Society Advanced Electives.

Finally, I wish to sincerely thank all committee members, especially John Lunney, for his tenure as committee secretary for 12-13 years, and David Irwin, incoming secretary, who took over from John on 26 September 2025.



Business Law Committee

Philip Andrews SC
Chair

Members have devoted countless hours to researching issues, preparing submissions and presentations

Business Law Committee

The Business Law Committee represents, informs, and assists the profession on business-related legal topics, and reviews practical issues arising for solicitors in corporate and commercial practice.

During the past year, the committee was very active with a number of submissions, including our response to the Competition and Consumer Protection Commission's public consultation on competition adjudication rules and guidelines at the end of the year, as well as our response to the Department of Enterprise's public consultation on proposed changes to the *Companies Act 2014* and related legislation on the topic of directors' addresses.

Throughout the year, we continued to pursue external engagement, including with the Company Law Review Group and Companies Registration Office (CRO) forums via our representatives on both bodies, and with the Central Bank, including:

- Engagement with the Central Bank relating to their Fitness and Probity Approval Process (throughout April 2025),

- Engagement with the CRO on a change in their approach related to limited partnership filings, most recently in October 2025 and continuing into 2026,
- Continued engagement with the CCBE Company Law Committee on consultations relating to EU company law proposals, and
- Engagement with the Department of Enterprise, Tourism and Employment on investment screening/screening of third countries' transactions throughout the year.

We updated our practice note on nominee and trust arrangements in employee and executive share option or participation schemes in Ireland in November 2025, and worked throughout the year on a revised practice note on section 19 of the *Criminal Justice Act 2011* (on mandatory reporting of white-collar crime).

We hosted our Annual Business Law Conference in November 2025. The conference provided key insights on (a) pro-competitive business law reform and promoting investment from both an Irish and EU perspective (addressing such topics as the proposed new 28th Company Law Regime and the *Draghi Report*), (b) the *Corporate Sustainability Reporting Directive* and the *Corporate Sustainability Due Diligence Directive*, and (c) developments in anti-money-laundering guidance (including in relation to the *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010*).

I am truly grateful to the committee's vice-chair, Justin McKenna,

and outgoing committee secretary Claire McGee for their fine work and commitment. I wish to thank all members of the committee for their generosity in sharing their expertise and experience with the profession, and for the time they have dedicated to the committee. Members have devoted countless hours to researching issues, preparing submissions and presentations for the annual conference, dealing with matters in subcommittees, and liaising with external bodies, colleagues, and stakeholders on behalf of the profession.



Conveyancing Committee

Keith McConnell
Chair

The Conveyancing Committee enjoyed yet another hugely successful and productive year in 2025, with ten new practice notes published on topics such as Residential Zoned Land Tax, prohibitions notices, and the Croí Cónaithe scheme, all of which were well received by the profession.

The committee also completed the pilot on the practice note notification system, and now has almost 1,300 solicitors subscribed to this system.

Throughout the year, committee meetings were once again hosted monthly in a hybrid manner, with members attending either online or in person. Attendance at the meetings was very strong, and engagement continued to be collaborative and enthusiastic, with very useful discussion on many of the areas of law affecting conveyancing solicitors. Work continued on the new template pre-lease enquiries, which were published in March 2025. Work also continued throughout the year on the combined building agreement/contract for sale, which was published in February 2026.

Throughout 2025, committee members regularly met with the Housing for All Expert Group on Probate and Conveyancing. The Law Society continued to highlight its many submissions and recommendations that outlined concerns with the significant and long-standing delays in the conveyancing process. Out of the six areas identified by the Law Society, significant progress was made on four, while work continued with various Government departments in relation to unpaid taxes being charges on property and established non-conforming developments.

The committee continued to engage extensively with many third parties, including Tailte Éireann, the Banking and Payments Federation of Ireland, the RZLT and LPT sections of the Revenue Commissioners, the Local Government Management Agency, the Decision Support Service, the Society of Chartered Surveyors in Ireland, RIAI, the Construction Industry Federation, and the various bar associations. Two webinars were hosted in autumn 2025 in collaboration with Tailte Éireann on Forms 1 and 2 registrations and Form 3 registrations. These webinars were a sellout, with over 3,000 registrations. They remain on the Law Society's website, providing CPD free of charge to practitioners.

One of the many highlights was the publication of the new pre-contract enquiries for the sale of second-

hand houses in multi-unit developments in March 2025 and for apartments in August 2025. These new publications were extremely well received by the profession.

The Conveyancing Committee secretary spoke at various LSPT clusters around the country, highlighting the work of the committee and updating practitioners on conveyancing practice. Feedback at these talks and events was very positive.

Renewed thanks are due to all committee members, consultants, committee secretary Deborah Leonard, and vice-chair Niamh Mahon, who continue the work of the committee.

In June 2025, several CDU members participated in a trip to England to learn more about the adoption of the solicitor-apprenticeship model there

Curriculum Development Unit



Criminal Law Committee
Dr Shane McCarthy
Chair

The committee has had a busy and productive year, making significant contributions to both the Oireachtas and the Department of Justice, Home Affairs and Migration through a series of submissions aimed at informing policy and decision-making.

A key focus of the committee's work has been the restoration of legal-aid fees, which has formed a substantial part of the committee's submissions. Throughout the year, we have engaged extensively with the Law Society's Policy Department in preparing written submissions and participating in meetings with the Department of Justice. These engagements have centred on the restoration of legal-aid fees and on highlighting serious concerns regarding the proposed flat-fee model. The committee remains committed to this important work and will continue to engage with relevant stakeholders throughout the coming year.

We are committed to continuing our programme of liaison meetings with criminal-justice-system stakeholders to represent the experiences of

solicitors when they attend garda stations or prisons.

The committee has worked closely with the Courts Service to ensure practitioners are fully up-to-date with the latest developments, and will continue to support criminal-law practitioners by providing guidance on practice-related queries and by hosting its annual conference, in partnership with the Law Society Professional Training team, later this year.



Curriculum Development Unit
Emma Crowley
Chair

The mission of the Law Society's Law School, Diploma Centre, and Law Society Professional Training (LSPT) teams is to enable solicitors to provide excellence in legal services to the public through the delivery of effective professional legal education and training. The Curriculum Development Unit (CDU) helps to oversee the achievement of this objective.

The CDU membership includes solicitors from firms of all sizes, the in-house sector, Law Society staff, and academics. As part of its role, the CDU meets with the Law Society teams managing the delivery of the different Professional Practice Courses (PPCs), diploma programmes, certificate programmes, and continuing professional-development training courses.

The CDU reviews the Law School's curricula to ensure that the courses offered at every level are of the highest possible standard. The CDU also suggests improvements for existing courses, topics for potential new courses and, if considered appropriate, adoption of same by the Law School through the Law Society's Education Committee.

In 2025, the CDU considered documentation for the different courses being delivered by the Law School as part of the PPC. The committee also received updates on the work of the Law Society's Diploma Centre and LSPT teams. Other topics considered by the CDU during the year included the Law Society's Access Scholarship Programme, the Law Society's biennial review of the PPC and the resulting changes to course content, and the different services provided to trainee solicitors and qualified solicitors by the Law Society's Psychological Services team.

The CDU also considered several externally led advanced elective modules for approval during the year, with these advanced electives being delivered by law firms under the Law Society's Fused PPC model.

In June 2025, several CDU members participated in a trip to London to meet with representatives from Hogan Lovells LLP, BPP University Law School, and City Century (an organisation promoting the adoption of solicitor apprenticeships among London law firms) to find out more about the solicitor apprenticeship programmes being delivered by these organisations. The purpose of this trip was to learn more about the adoption of the solicitor-apprenticeship model in England since its introduction in that jurisdiction in 2016, with a view to considering how a similar model could potentially be adopted in Ireland to operate as an alternative route to qualification for school-leavers and law clerks/legal executives in this



Employment and Equality Law Committee

Ronnie Neville
Chair

The Employment and Equality Law Committee has provided a strong voice in policy debate to inform decision-making.

The committee continued to keep under review the experiences of practitioners before the Workplace Relations Commission (WRC) during this period. As with last year, a stakeholder meeting was again held with senior representatives from the WRC in August 2025, including the director general Audrey Cahill and director of adjudication services Fiona O'Dea. This was a positive and productive meeting where the committee put forward issues identified by practitioners in their engagements with the adjudication and administrative sections of the WRC. The WRC also updated the committee and wider membership on upcoming developments in the area. An open line of communication was further strengthened to enable the continuation of discussions on any issues that arise.

The committee worked with the Policy Department in drafting a response to the public consultation on the *EU Platform Workers Directive* by the Department of Enterprise, Tourism and

Employment in November 2025.

Committee members, together with invited guest speakers, presented the annual employment-law webinar, also in November 2025. It shared insights and awareness on employment-law practice and opportunities, demonstrating how this area of law is relevant to all practitioners. The webinar's objective was to support the wider membership in upskilling on key employment-law workstreams, including dismissals, redundancy, discrimination, work-related stress (PI claims), and settlement agreements.

A stakeholder meeting with the Workplace Relations Commission's senior leadership team was held in August 2025

Employment and Equality Law Committee

The annual CPD conference included sessions on developments in climate litigation, enforcement, biodiversity and renewable energy, and recent planning legislation

Environmental and Planning Law Committee



Environmental and Planning Law Committee

Brendan Curran
Acting chair

In April 2025, the Environmental and Planning Law Committee's subcommittee on the *Aarhus Convention* contributed to the Law Society's submission in response to the Department of the Environment consultation on the draft *Aarhus Convention National Implementation Report 2025*, concerning access to justice in environmental matters.

Rachel Minch was invited to speak on behalf of the committee at a Bar Council event on 'climate-conscious lawyering' on 29 May 2025. Rachel also featured on the Irish Planning Institute's May 2025 podcast to discuss the new *Planning and Development Act*.

In October, committee members contributed comments to the Planning and Environment Court's user-group consultation on the new draft practice direction, now Practice Direction HC126.

The committee's annual CPD conference took place on 13 November 2025. It included sessions on developments in climate litigation, enforcement, biodiversity and renewable energy, and an update on recent planning legislation.

The keynote speech was delivered by Mr Justice Gerard Hogan on the topic of 'Reflections on current planning and environmental law'. Other speakers and topics included developments in climate litigation, both domestically and internationally, featuring Suzanne Murray SC, Dr Andrew Jackson, and Dr Orla Kelleher; enforcement, delivered by Fintan Valentine SC and Dr Tom Ryan; biodiversity and renewable energy, delivered by Dr Alison Hardiman, Mark Thuillier, and Una Crosse (assistant director of planning in An Coimisiún Pleanála); and an update on the *Planning and Development Act 2024* from Paul Hogan (assistant secretary and head of the planning division at the Department of Housing, Local Government and Heritage).

Other highlights included an interview on RTÉ Radio 1 on 20 March 2025 regarding the consultation on cabins and modular homes. In addition, the committee and its work was spotlighted in the June 2025 issue of the *Gazette*.



EU and International Affairs Committee

Richard Kelly
Chair

During 2025, the EU and International Affairs Committee continued to represent the Law Society across Europe and internationally through strategic engagement with peer organisations. These relationships supported the exchange of insight on legal and regulatory developments affecting the profession and helped strengthen the Law Society's international profile.

The committee maintained strong engagement with European representative bodies, including ongoing participation in the work of the Council of Bars and Law Societies of Europe, alongside other international organisations, such as the International Bar Association, the German-Irish Lawyers' and Business Association, the International Union of Notaries, the European Bars Federation, and the European Law Institute. The committee also continued its regular roundtable discussions with Brussels-based bar-association representatives, including a meeting held in Brussels in February 2025.

We contributed to policy development at national level, including

We contributed to policy development at national level, including submissions to the pre-budget process and to a consultation on Ireland's future EU presidency

EU and International Affairs Committee

submissions to the Law Society's pre-budget process and to a Department of Foreign Affairs consultation on Ireland's future EU presidency. In parallel, it engaged in early-stage planning for that presidency. A subcommittee was established to assist in organising Law Society events to take place in September 2026 in connection with Ireland's EU Council Presidency.

International outreach remained a core focus during the year. The committee hosted a delegation of Ukrainian judges in November 2025, which was chaired by Duncan Grehan (vice-chair), facilitating engagement with Law Society members, including an address by President Rosemarie Loftus. We also responded to an approach from the Bar Association of Sri Lanka to explore potential collaboration. In addition, members hosted a delegation from the California Lawyers' Association, strengthening existing links through a focused programme of meetings and discussions on potential lawyer exchanges.

The committee also continued its collaboration with the Paris Bar by promoting its two-month *Stage* programme, which enables an Irish solicitor to undertake formal education in French law and gain practical experience in a Parisian law firm.

We continued to support professional development and knowledge-sharing initiatives. During the year, we hosted a webinar for lawyer-linguists with

a panel that included our vice-chair Duncan Grehan and featured the Minister for European Affairs, Thomas Byrne, who addressed evolving roles within EU institutions.

The committee maintained its commitment to social and charitable initiatives, organising a Ukraine-focused table quiz in November 2025, which raised €1,100, with members also contributing prizes.

We also participated in the Working Group on the Implementation of the *eEvidence Regulation*, alongside colleagues from the Technology and Criminal Law Committees.

Committee members also contributed to thought leadership through articles published in the *Gazette* addressing developments in EU and international law, including pieces on product liability law and the Irish Centre for European Law.

I wish to express my sincere thanks to all committee members for their continued commitment and engagement, and to our secretary Deirdre Flynn for her support throughout the year.



Family and Child Law Committee

Siún Hurley
Chair

The 20-member committee has varied experience in all areas of child and family law, and had a very active year in 2025 into 2026. Many members represented the Law Society on external committees, including Courts Service groups, civil legal aid, and a European lawyers' group.

The committee participated in forums in the Department of Justice relating to the development of family and child law. It is divided into subcommittees to represent the interests of family-law practitioners and advocate on their behalf for legislative reform and change.

The chair and committee members also contributed several articles and guidance notes to the *Gazette*, as well as CPD seminars and Law School programmes. Members worked on a number of projects during the year, and held a very successful Family Law Conference in November 2025.

The chair was invited by the Bar Council to give a presentation at their Civil Legal Aid Conference in November 2025, in which she focused on the Legal Aid Board's Family Law Private Practitioners Scheme.

From this followed an invitation from FLAC, in collaboration with Trinity Law School, to the chair and to Keith Walsh SC to give presentations at their conference, titled 'Civil legal aid: from review to reform', in Trinity College. At the Department of Justice Joint Oireachtas Committee on Civil Justice, Dr Brian Hunt and Keith Walsh SC represented the Law Society at a review of civil legal aid.

The committee is active in advocating for legislative reform. It continues to engage with the Law Society's Policy Department and fosters constructive alliances with stakeholders.

It continued to provide a strong voice in representing our colleagues in the area of family-law reform. The *Family Courts Act* 2024 will remain under committee scrutiny and the watchful eye of a dedicated subcommittee. Submissions were made by the committee to the *Civil Reform Bill 2025* review.

The committee continues to seek amendments to legislation to address anomalies on pension adjustment orders. It reviewed and identified issues in legislative bills, thereby ensuring (a) practicality, (b) bringing first-hand insights from practitioners who daily handle family-law disputes directly to lawmakers, and (c) the vulnerable have professional court representation.

The committee will continue to seek improvements to the civil legal-aid system, which underpins access to justice for all.

The committee will continue to seek improvements to the civil legal-aid system, which underpins access to justice for all

Family and Child Law Committee

At its June 2025 committee meeting, the chair congratulated committee member Elizabeth (Liz) Healy on her appointment to the District Court. At its April 2026 meeting, she congratulated committee member and committee vice-chair Eamonn (Edward) Carroll on his appointment to the District Court. Ailbhe Burke (MacSweeney & Co, Solicitors, Galway), a longstanding and dedicated committee member, was appointed as committee vice-chair. As always, the work Judith Tedders does as committee secretary is acknowledged and much appreciated.

1,308,671
million page
views for Gazette.
ie views

Gazette Editorial Board



Gazette Editorial Board

Ken Casey
Chair

It remains one of the most popular of the Law Society's member services, and with good reason. The *Gazette* has, for many years now, occupied a position of quiet indispensability in the working lives of Ireland's solicitors. It continues to earn its place on the desk, on the screen, and in our inboxes.

Its remit is targeted: to provide timely, considered, and in-depth coverage of legal news and developments across the profession. This it achieves through a suite of three complementary channels – the monthly print magazine, the daily news service at *Gazette.ie*, and the weekly *Gazette Digest* – each working in concert by serving a distinct readership and keeping members informed of the most important legal developments.

In 2024, the Law Society set out a clear and ambitious strategic direction, to develop services that are more personalised and more precisely targeted to the needs of individual solicitors. The aim is to help them thrive both in practice and across the arc of their careers. Taking

this direction to heart, the *Gazette* has sharpened its editorial focus, producing articles of specific relevance to solicitors working in smaller firms, medium-sized practices, larger firms, and within the in-house sector. This is not a matter of simply broadening coverage for its own sake, but of recognising that the profession is not a single, undifferentiated body – that its members' needs vary considerably, depending on where and how they practise.

The numbers suggest that the strategy is working. The daily news service, *Gazette.ie*, logged 1,308,671 views in 2025 (up 3% on the previous year), with 508,514 active users. The engagement rate was an incredibly strong 83.5%, with a bounce rate of just 16.5%.

Digital PDF issues of the *Gazette* magazine were downloaded 12,526 times (+1% over 2024), while the engagement rate was a high-performing 91%, with a very low bounce rate of 9%. The *Gazette's* coverage of legal-themed conferences and updates on legislative changes have been proving highly popular with our readers – and our coverage is regularly picked up by national and regional media.

It is also worth noting the extent of the *Gazette's* reach beyond these shores. Readership figures show the top five countries outside Ireland, by share of readership, to be:

- UK 9%
- US 8%
- China 5%
- Singapore 3%
- Norway 2%.

This spread reflects a readership that stretches well beyond the domestic profession.

In the year under review, the *Gazette* continued to spotlight the work of the Law Society's committees, with the aim of illuminating the often unheralded work they undertake on behalf of the profession. This series will continue well into 2027, in order to cover the full range of committees that underpin the Law Society's valuable work.

Looking to our 'green' credentials, the printed *Gazette* is fully recyclable, printed on carbon-balanced, FSC-certified stock, and is distributed in 100% compostable bio-film – ensuring that the *Gazette's* impact on the environment is minimal.

I wish to express my gratitude to the members of the *Gazette* Editorial Board for their commitment during the past year and for the expertise and insight they continue to bring to the editorial direction of the Law Society's publication of record.

Finally, particular thanks are due to the *Gazette's* editor Mark McDermott and his entire team, whose continued dedication to excellence – in both content and design – underpins everything that the *Gazette* achieves.



Guidance and Ethics Committee

Catherine MacGinley
Chair

In 2025, the committee completed its reformulation of the Precedent Terms and Conditions for solicitors. The finished precedent was uploaded to the Law Society's website in September 2025 and published in the November 2025 *Gazette*. This was the culmination of significant and time-consuming work by the committee at large and, more particularly, the subcommittee convened for this purpose.

We continued our review of existing practice notes and the drafting of new notes. Work continued through 2025 and into the current year on updates to practice notes on the administration of estates, data retention, and principal and agency. The process requires inter-committee consultation, which is ongoing.

In conjunction with this work, the committee has continued to develop and publish its 'ten-step guides', commencing in 2025 on its 'ten steps to supervising junior solicitors and trainees' and 'ten steps to managing stress'.

In the second half of the year, the committee contributed to the Law

Society's AI Forum and the guidelines that were subsequently produced. Work in this area is continuing, and the committee is pleased to contribute to the coordinated Law Society response to this important area.

The annual Guidance and Ethics Committee workshop for the panel of solicitors who assist colleagues in regulatory difficulty took place in October. Presentations were made on the content of training provided to newly qualified solicitors, recent trends and statistics arising out of the *Legal Services Regulation Act 2015*, and cybersecurity in the context of solicitors' accounts.

The committee continued to offer helpline assistance to colleagues on ethical and practice issues. The helpline receives a large volume of queries from colleagues annually, and work commenced in 2025 on an article outlining the most common queries. We expect to submit this for publication to the profession in the coming months. Helpline queries are generally assessed first by the committee's secretary, with members operating a voluntary monthly rota system to respond to queries that might require specific guidance. We encourage any colleague with an issue they may wish to discuss to make contact with us.

The committee continued to deliver CPD courses, particularly at cluster events.

We gratefully acknowledges the support of the Law Society's staff in our work, especially David Mulvihill and Clare Doheny.

In 2025, the committee completed its reformulation of the Precedent Terms and Conditions for solicitors.

Guidance and Ethics Committee

The main project was the annual human-rights conference in November 2025, which was a great success

Human Rights and Equality Committee



Human Rights and Equality Committee

Cristina Stamatescu
Chair

On foot of preparatory work initiated in 2024 on a project involving the training and mentoring of endangered sub-Saharan African lawyers – namely, the IRLI Mentoring Programme with Frontline Defenders – this project was rolled out in the first half of 2025. Mentoring sessions were provided by the chair and by Gary Lee and Stephen Collins on a fortnightly basis and were very well received.

As part of this wider project of Frontline Defenders, the chair, with Gary Lee and Michael Lynn SC (chair, Human Rights Committee of the Bar Council) met with an endangered lawyer and the spouse of an endangered lawyer from Western Sahara and Thailand, respectively, in April 2025 at the Law Society of Ireland.

The committee's main project was its annual human-rights conference on 28 November 2025, which was a great success. Mr Justice Gerard Hogan opened the conference. A modular panel format was adopted, comprising the CEOs of NGOs, leading academics, and frontline practitioners working in an all-Ireland context (including the Irish Refugee Council, Irish Immigrant Council, the

online safety coordinator of the Children's Rights Alliance, CEO of Oxfam Ireland Jim Clarken, executive director of Irish Rule of Law International (Northern Ireland) Maria McCloskey, former CEO of the Dublin Rape Crisis Centre Noeline Blackwell, and registrar and deputy president of UCD Prof Colin Scott, and others).

The three panels discussed making rights meaningful for all communities, advancing human rights across borders, and law, policy and accountability.

The committee also responded to an invitation from director of policy Dr Brian Hunt to submit topics that could be considered for research by the Law Society's Centre for Justice and Law Reform. It also cooperated with the Policy Department in preparing a joint submission with the Mental Health Task Force subgroup on the development of protection of liberty safeguards legislation in response to Department of Health stakeholder consultations.

The committee also fed into the Centre for Justice and Law Reform with submissions and observations on the general scheme of the *International Protection Bill* 2025, which ran into 2026.

Planning also got underway to announce the previously moribund HREC Annual Student Essay Competition, led by Eithne Lynch (head of *pro bono*, A&L Goodbody) with the participation of her firm, in providing a prize of a one-month paid summer internship for 2026. This competition was rolled out in early 2026.



In-house and Public Sector Committee

Róisín Magee
Chair

The committee aims to promote the interests of in-house solicitors across the private and public sectors, who now comprise approximately 26% of the profession. It is a busy, hard-working committee, with 23 members in 2025.

In March 2025, a one-page summary and five detailed [infographics](#) were published, giving key insights relating to in-house and public-sector solicitors. The committee worked with Ipsos B&A to draw out information from the Law Society's 2023 Strategy Survey to assist the committee plan its work and help further advance the needs of this sector of the profession.

In April 2025, the committee hosted the European Company Lawyers' Association (ECLA) General Assembly at the Law Society. The chair represented the Law Society at ECLA's General Counsel Forum in Madrid and at its general assembly in November. Also in April, Ireland for Law launched its fact sheet 'Governing law and jurisdiction – why Ireland?' with input from the committee, to provide a clear case about the Irish legal system and the advantages of choosing to do business here.

In April 2025, the committee hosted the ECLA General Assembly

In-house and Public Sector Committee

We collaborated with Law Society Professional Training on two significant CPD events in 2025: a public sector careers symposium in May, which showcased opportunities for solicitors who want to build rewarding careers in the public sector; and an annual conference in October, titled 'Adapting and thriving in transformative times', which covered topics from the use of AI, to the Ireland for Law initiative, and how to manage evolving work, regulatory, and business environments. These events featured high-profile speakers from the in-house community and were reported on in the *Gazette*.

Throughout 2025, the committee:

- Played an active role within the Law Society, providing in-house insights to staff and other committees, participating in events (including the 2025 Future of Legal Practice Summit),
- Promoted in-house articles in the *Gazette* through Sarah-Jane Clifford, the committee's liaison on the *Gazette* Editorial Board,
- Collaborated with the Communications Team on the monthly 'In-house Update', published in the *eZine* and on the website.

I wish to sincerely thank all committee members for their contributions, with special thanks to Alison Bradshaw (immediate past-chair), Sarah-Jane Clifford (vice-chair), and Louise Campbell (secretary).



Intellectual Property and Data Protection Law Committee

Elaine Morrissey
Chair

The committee has been involved in a range of activities relating to data protection, digital services, technology, and intellectual-property (IP) law. Areas of focus during the year have included:

- Developments in artificial intelligence (AI) and its impact on legal practice,
- Ongoing engagement on data-protection issues affecting the profession,
- IP developments, including issues arising in the digital environment and in relation to copycat products,
- Engagement with relevant stakeholders on legislative and policy developments,
- Consideration of delays in legislation and the practical impact of those delays for practitioners and clients, and
- Contributions to Law Society policy work, including input into Government budget submissions.

Interactions with other organisations of interest during the year have included constructive engagement with the Data Protection Commission, Coimisiún na Meán, and the Intellectual Property Office of Ireland.

The committee continued to assist the profession by engaging with the Law Society's Policy Department on matters of relevance to practitioners. It also contributed to policy discussions and submissions, including in relation to legislative delays and Government budget submissions.

The committee welcomed the established of the Law Society AI Forum and is looking forward to further engagement. It also has representation on the Working Group for Research Project on AI and Digitalisation.

During the year, the committee hosted an IP conference in September 2025 that explored recent developments in IP in the digital world and issues relating to copycat products. Committee members Gerard Kelly and Ann Henry spoke at the event, together with James Kelly from the Intellectual Property Office of Ireland.

Members also contributed articles to the *Gazette* on topics including AI and employment, IP, and copycat products, and they continued to support Law Society events and professional development initiatives, including speaking at events. The committee also worked on updates to its web page during the year, with a view to ensuring that information available to the profession remains current, accessible, and useful.

My thanks to the committee members for their enthusiasm, support, and hard work throughout the year.

The committee hosted an IP conference in September 2025 that explored recent developments in IP in the digital world and issues relating to copycat products.

Intellectual Property and Data Protection Law Committee

We engaged with the Law Society Policy Department regarding submissions to the Department of Justice on civil legal aid

Litigation Committee



Litigation Committee

Ann McGarry
Chair

The committee has continued to engage on significant matters, including:

- Participating in various user groups, including the Superior Courts User Group, Court of Appeal Civil Users Group, the Modernisation of the Courts User Group, and the Digitalisation of the Courts User Group,
- Working closely with the Law Society Policy Department regarding the *Consumer Protection Code* and the cost of motor-insurance premiums,
- Assisting with the development of a communications campaign, including the formation of a dedicated subgroup aimed at countering misleading narratives about solicitors' costs and protecting the reputation of the profession,
- Providing feedback regarding proposals from the various court rules committees,
- Updating the profession through notices on the Law Society website and *Gazette* articles,
- Dealing with a wide range of queries from litigation practitioners,
- Continuing engagement with

external bodies, such as the Irish Medical Organisation and the Injuries Resolution Board, on issues raised by practitioners,

- Engaging with the Policy Department regarding submissions to the Department of Justice on civil legal aid and the *Criminal Law and Civil Law (Miscellaneous Provisions) Bill 2025*, with particular focus on the statements of truth provisions,
- Liaising with the Courts Service and director general on various court offices' issues,
- Participating in the Legal Costs Task Force,
- Participating in focus groups providing feedback on the Courts Service Portal before it is rolled out, with committee members attending dedicated testing sessions and providing practical input, and
- Establishing of subgroups on litigation funding and long stop on the *Statute of Limitations*.

Our annual seminar will take place on 16 October 2026, and preparations are underway. I wish to thank every member of the committee for their generous contributions this year.



Practice Support and Communications Committee

Richard Hammond SC
Chair

The Practice Support and Communications Committee provides insight into practitioner perspectives on relevant initiatives, services, and other deliverables relevant to solicitors.

The committee is aligned with the work of the Law Society's Solicitor Services Department and offers insights relevant to the work of that department – whose key objective is to enable solicitors to thrive in the areas of business, practice, and wellbeing through its three units of Career and Practice Development, Psychological Services, and Engagement and Information.



Probate Committee

Aileen Keogan
Chair

During 2025, the committee continued to engage on behalf of practitioners and their clients, focusing in particular on the following areas:

- Electronic probate and changes in the Probate Office,
- Tax clearance in estate cases,
- Mandatory disclosure of discretionary trusts in wills, and
- Dealing with wills to include requests for searches.

The committee continued to engage with the Courts Service and the Probate Office in relation to e-probate and other changes to probate practice, in particular the adoption by the Probate Office of the Unified Case Management System, the further amendments to precedent oaths and bonds, and the pilot programme for e-probate.

Committee members, along with their colleagues on the Taxation Committee, are continuing to engage with Revenue to resolve the ongoing difficulties faced by solicitors dealing with estate cases and gift and inheritance taxes, and highlighting these to the profession. The committee successfully opposed the proposed

changes to agricultural relief under the *Finance Bill 2025* and offered to provide its expertise to the Commission on Generational Renewal in Farming.

The committee continues to deal with the recent Revenue change of policy in relation to removing the exemption for discretionary trusts in wills from mandatory reporting requirements. Representatives from the committee have engaged with Revenue at TALC seeking clarification on the precise nature of this change. The committee has applied to the director of policy for the provision of funding for a legal opinion from senior counsel on the change of policy.

Missing wills and best practice in solicitors' offices in relation to will searches continued to be a concern for the committee, which published a practice note in this regard in 2025. The committee is concerned in relation to the Law Society's own practices in relation to the wills it holds and is engaging with it on this matter.



Taxation Committee

Aidan Fahy
Chair

The Taxation Committee had another busy year in 2025, representing the Law Society and its members through its engagement with the Revenue Commissioners and other stakeholders.

Taxation Committee members actively participate in the Tax Administration Liaison Committee (TALC) and its relevant subcommittees, where the Law Society engages with the Revenue Commissioners and other stakeholders (the Irish Taxation Institute, Chartered Accountants Ireland, and the Association of Chartered Certified Accountants), with the aim of facilitating more effective and efficient tax administration. The areas covered by TALC and related subcommittees include direct and capital taxes, indirect taxes, audit, collection issues, base erosion and profit shifting, R&D, Residential Zoned Land Tax (RZLT), and leasing. Other subgroups are formed to address specific issues as the need arises. Taxation Committee representatives acted as chair of main TALC, three TALC subcommittees, and one TALC subgroup in 2025.

The committee is also represented on the CCBE (Council of Bars and Law Societies of Europe) Taxation Group and the Business Tax Stakeholder Forum (BTSF) established by the Department of Finance (and on related subgroups).

The committee contributed to the Law Society's pre-budget submission for 2025 and also provided comments on different provisions of the *Finance Act 2025* as it passed through the legislative process. The annual *Tax Guide* (summarising the tax changes) was produced in December 2025/January 2026, made available on the website, and hard copies were distributed to members with the January/February *Gazette*.

Numerous submissions were made on behalf of the committee over the course of the year, both via the TALC forum and directly to Revenue/ Department of Finance, in respect of issues concerning taxpayers and practitioners (for example, regarding the Revenue's proposed new Statement of Strategy 2025-2028; the tax treatment of interest in Ireland (30 January 2025); a proposed dividend withholding tax exemption for investment limited partnerships (16 June 2025), and the implementation of RZLT). The committee has worked closely with the Law Society's Probate Committee and the Conveyancing Committee on matters and submissions of common interest.

The committee continues to provide updates to the profession via practice notes, and responds

Numerous submissions were made, both via the TALC forum and directly to Revenue/ Department of Finance, in respect of issues concerning taxpayers and practitioners

Taxation Committee

to the various taxation queries raised directly by members of the profession and other Law Society committees throughout the year.

I would like to take this opportunity to thank long-standing committee member Ruth Higgins, who retired from the committee at the end of 2025 after many years of service. Finally, sincere thanks to all committee members and to the committee secretary for their valued contributions and hard work throughout the year.



Kate McKenna
Chair

Technology Committee

The Technology Committee is dedicated to empowering solicitors to confidently and competently navigate the rapidly evolving technology landscape in legal practice. Through guidance on systems, regulatory compliance, and accessibility, we aim to support the seamless integration of technology in a sustainable and practical way that benefits colleagues, clients, and the profession as a whole.

During 2025, the committee had a particular focus on providing practical information to the profession through informative articles and CPD on technology issues.

Key projects included:

- Input into the [Legal Tech Hub](#), which offers tools, insights, and training to support solicitors in practice,
- Articles on [‘Assistive technology in the legal profession’](#) (in partnership with disAbility Legal Network) and [‘Navigating the EU AI Act’](#),
- Participating in the Legal Tech Series of free lunchtime talks on technology issues,
- The launch of an in-depth cybersecurity course, [Advanced](#)

[Cybersecurity for Law Firms](#), and

- The return of a November Technology Committee conference, titled ‘AI for today’s lawyer’, which focused on providing hands-on, practical guidance to the profession on the implementation of AI tools across their legal practices.

The committee will continue to publish useful information and offer CPD in partnership with the Law Society, informed by feedback from the bar associations and colleagues nationwide.

In addition to the above, the committee answers questions from colleagues requesting support or insight on using technology in their legal practices and provides input to relevant policy submissions made by the Law Society. We also work constructively with the Courts Service and other justice-sector stakeholders to provide practitioner feedback on existing and future digital tools to be used by the profession. More insight on the committee’s priorities and day-to-day work is available in a detailed [May 2025 Gazette profile](#).

This year, the committee bid farewell to two highly effective and long-serving members. I wish to thank Neil Butler and Eamonn Keenan for the significant and invaluable amount of voluntary time, expertise, commitment, and dedication they gave to the committee and profession over several decades. I would also like to express my gratitude to each member of the committee for their time, insight, and hard work during my period as chair. I have thoroughly enjoyed it.



Genevieve Lynch
Chair

**Younger Members
Committee**

The Younger Members Committee is a vibrant committee with 19 members who represent and advocate for members of the profession with 0-7 years' PQE. 2025 was an action-packed year, with many memorable highlights.

In January 2025, members represented the committee on panels at the Future of Legal Practice Summit and, in April, the committee hosted its first networking event. Here, Keith Walsh SC welcomed a packed house for our Family Law Networking Nexus/ Breakfast Briefing, where the event focused on coercive control and civil restraining orders, and provided an opportunity for early-career solicitors to network.

Work/life balance and workplace culture is a consistent and recurring theme for our members. In May, the YMC hosted Calcutta Run Yoga, while a committee representative participated at the Psychology of Workplace Culture event in early September – a talk for the new PPC cohort that addresses the importance of positive workplace culture.

During the same month, we were also excited to have our first Cork networking event. The focus was on how young solicitors can optimise their wellbeing and enhance their career potential, all while meeting and networking with colleagues from across Cork and the Munster region.

In early October, the YMC Annual Conference looked at the theme of the 'Business of law', focusing on career supports, AI, and regulation. The fully subscribed conference brought together legal practitioners from various stages of professional development – from new partners to established management partners, and in-house counsel, who shared their expertise and experience.

A major committee focus is our international connections with early-stage lawyers from across Europe and beyond. Members of our committee attended European Young Bar Association conferences, sending representatives to the spring, summer, and autumn conferences. We also continued to engage with other young professional groups, such as the Southern Law Association Younger Members' Committee, the Young Bar, the Chartered Accountants Ireland Young Professionals, and the Northern Ireland Young Solicitors' Association.

Serving as chair of the YMC has been a wonderful privilege. All committee members play an integral role, and their commitment during a very busy and challenging

period of their careers is commendable. In particular, I would like to thank immediate past-chair Frank McNamara, Sarah McNulty (senior vice-chair), Michelle Cross (junior vice-chair), and YMC secretary Siobhán Masterson for their unwavering support.

A major committee focus is our international connections with early-stage lawyers from across Europe and beyond.

**Technology
Committee**

Committees listing (As of 31 December 2025)

STANDING COMMITTEES

AUDIT AND RISK

Chair: Austin Slattery
(*independent member*)

Vice-chair: Sonia McEntee

Members:

Martin Lawlor

Additional independent member – TBC

ordinary member –

Paul Keane

Non-Council member –

Michelle Ní Longáin SC

Secretary:

Allison Coughlan

COMPLAINTS AND CLIENT RELATIONS

Chair: Elaine Given

Lay members:

Chair: Dan Murphy

Ultan Courtney

Christine Rowland

Solicitor members:

(*reserve panel*)

Peter Groarke

Lay members:

(*reserve panel*)

John Horan

Victoria Marchant

Secretary:

Eamonn Maguire

COORDINATION

Chair: Rosemarie Loftus

Vice-chair: Martin Lawlor

Members:

Keith Walsh SC

Eamon Harrington

Valerie Peart

Paul Egan SC

Mark Garrett

Secretary:

Allison Coughlan

EDUCATION

Chair: Brendan

Cunningham

Vice-chair: Justine Carty

Members:

Alison Egan

Barbara Galvin

Dónal Hamilton

Richard Hammond SC

Áine Hynes SC

Fiona McNulty

Gerard O'Connell

Ex officio:

Rosemarie Loftus

Martin Lawlor

Keith Walsh SC

Consultants:

Colm Costello

John O'Connor

Michael V O'Mahony

Michael Peart

Valerie Peart

Carol Plunkett

Geoffrey Shannon SC

Prof Irene Lynch Fannon

Secretary: Colette Reid

FINANCE

Chair: Paul Egan SC

Vice-chair: Richard

Hammond SC

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Keith Walsh SC

Dr Shane McCarthy

Brendan Cunningham

Michael Quinlan

Eamon Harrington

Valerie Peart

Independent members:

Julie Herlihy

Ordinary members:

Barry MacCarthy

Sonya Lanigan

Garry Clarke

Secretary: Gillian Cregan

MONEY-LAUNDERING REPORTING

Chair: Dara Robinson SC

Vice-chair: Garry Clarke

Members:

Niall Connors

Deborah Crowley

Sonya Lanigan

Mary McAveety

Dr Shane McCarthy

Brian McMullin

Frank Mee

Juli Rea

Annmarie Reddy

Secretary: Tina Beattie

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Chair: Sonia McEntee

Vice-chair: Martin Lawlor

Members:

Niall Connors

Derek Gately

Bill Holohan SC

Siún Hurley

Nuala McAnally

Shane Neville

Louise O'Reilly

Grace Toher

Lay member:

Jim O'Mahoney

Secretary: Sorcha Hayes

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Vice-chairs:

David Higgins

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Terry Leggett

Mary McAveety

Katherine McMahon

Members:

Julie Breen

Gerard Carroll

Thomas Coughlan

Niamh Counihan

Deborah Crowley

Anne-Marie Dermody

Leonora Doyle

Theresa Ham

Barry Kelleher

Sonya Lanigan

Aidan Leahy

Gary Lee

Avril Mangan

Kevin McElhinney

Frank McNamara

Patrick McNeice

Niamh Ní Mhurchú

Hilary O'Connor

Tony O'Sullivan

Alison Quail

Juli Rea

Noeleen Redmond

Eamonn Shannon

Derek Walsh

Lay members:

Richard George

Deirdre Kiely

Frank Mee

Annmarie Reddy

Secretary: Niall Connors

Deputy secretary: Tina

Beattie

REMUNERATION

Chair: Eamon Harrington

Vice-chair: Martin Lawlor

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Keith Walsh SC

Paul Egan SC

Richard Hammond SC

Mark Garrett

Senior HR experience:

Michelle Ní Longáin

Ellen Roche

Secretary: Mark Garrett

NON-STANDING COMMITTEES

ALTERNATIVE DISPUTE RESOLUTION

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Vice-chair: Helen Kilroy

Members:

Michael Carrigan

Eamonn Conlon SC

Joan Doran

Larry Fenelon SC

Duncan Grehan

Kevin Harnett

Deirdre Hennessy

Bill Holohan SC

Yvonne Joyce

Graham Kenny

Karen Killoran

James Kinch

Rebecca McKittrick

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Hilary O'Connor

Julie Sadlier

Hannah Shaw

Keith Walsh SC

Secretary: David Irwin

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Vice-chair: Justin

McKenna

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Maedhbh Clancy

Joy Compton

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Maire Cunningham

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Marie Gavin

Patricia Heavey

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Neil Keenan

Barbara Kenny

Jonathan Lynam

Nick Metcalf

Ruairi Mulrean

Seán Nolan

Fiona O'Connell

John Olden

Morgan Pierse

Eamonn Shannon

Lindsay Stevens

Paul White

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Chair: Keith McConnell

Vice-chair: Niamh Mahon

Members:

Suzanne Bainton

Joan Byrne

Tom Davy

Committees listing (As of 31 December 2025)

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Kenneth Egan
Majella Egan
Aisling Finn
Deirdre Fox
Joyce Good Hammond
Denise Healy
Geraldine Kelly
Sonia McEntee
Eleanor McKiernan
Anna McLoughlin
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Tony O'Sullivan
Patrick Sweetman
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Consultant:
Sandra Murphy
Secretary:
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CRIMINAL LAW

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Vice-chair: Amanda Connolly
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Aoife Corridan
Cairbre Óg Finan
Alan Gannon
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Vice-chair:
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Janice Kavanagh
Karen Killalea
Anne Lyne
Deirdre Malone
Sinead Morgan
Sonya Morrissy Murphy
Peter Murphy
Anne O'Connell
Éinde O'Donnell
Jane O'Sullivan
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Síobhra Rush
Emily Sexton
Barry Walsh
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Secretary:
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Rory Ferguson
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Rachel Minch SC
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Paul Egan SC
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Cormac Little SC
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Brendan Dillon
Elizaveta Donnery
Peter Doyle
Sinéad Kearney SC
Niamh Kennedy
Denise Kirwan
Jackie Lacey
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Maria McCahill
Donagh McGowan
Josepha Madigan
Martina Ryan
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Edel Traynor
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(with responsibility also for guidance on practice management)

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 Aoife Murphy
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Secretary: Ruth Tracey

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 Brian McMullin
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 Jack O'Brien
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 Róisín Peart
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 Shane McCarthy
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 Niamh Ní Mhurchú
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 Gareth Bourke
 Gwen Bowen
 Elaine Byrne
 Georgina Drum
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 Helen Ferguson
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 Richard Hammond SC
 Maurice Joy
 Morette Kinsella
 Ita Lyster
 Tom Martyn
 Veronica Neville

Ciara O'Callaghan
 Jenny Powell
 Michael P Quinlan
 Anne Stephenson
 Margaret Walsh
Secretary:
 Padraic Courtney

TAXATION

Chair: Aidan Fahy
Vice-chair: Sonya Manzor
Members:
 Deirdre Barnicle
 Matthew Broadstock
 Niamh Caffrey
 Fintan Clancy
 Maura Dineen
 John Cuddigan
 Caroline Devlin
 Emer Hunt
 Linda Kelleher
 Niamh Keogh
 David Lawless
 Patricia McCarvill
 Elaine Mooney
 Margaret O'Connell
 Andrew Quinn
 James Somerville
Secretary: Nora Ward

TECHNOLOGY

Chair: Kate McKenna
Vice-chair:
 Labhaoise Ní Fhaoláin
Members:
 Jane Bourke
 Paula Fearon
 Sean Groeger
 Jim Heney
 Brian Horkan
 Isabel Humburg
 Oguz Kartoz
 Dermot Kelly
 Jeanne Kelly
 Nicola Kiely
 Aisling Kirwan
 Jon Legorburu
 Daniel Lucey
 Peter McKenna
 Tanya Moeller
 Chris Murnane
 Ronan O'Brien
 Donna O'Leary
 David Reilly
Secretary: Derek Owens

YOUNGER MEMBERS

Chair: Genevieve Lynch
Senior vice-chair:
 Sarah McNulty

Junior vice-chair:

Michelle Cross
Members:
 Eamonn Barrett
 Aisling Breen
 Ursula Cadden
 Kelly Coyle
 Lynda Crosbie
 Ciara Kearney
 Yvonne Kennedy
 Rebecca McKittrick
 Frank McNamara
 Tamsin O'Callaghan
 Fionntán O'Flynn
 Diarmuid Ó hUallacháin
 Feilim Ó Maolmhána
 Kevin Ryan
 Isabelle Wilson
Observer:
 Current auditor of SADSI –
 Fran Aketch
Secretary:
 Siobhán Masterson

Committees listing *(As of 31 December 2025)*

SOCIETY WORKING GROUPS AND TASK FORCES

ALTERNATIVE SYSTEMS OF HANDLING CLIENT MONIES TASK FORCE

Chair: Dr Susan Martin

Members:

Garry Clarke
Niall Connors
Niamh Counihan
Maura Derivan
Neil Dunne
Mark Lynch
Emma Meagher Neville
Niall O'Carroll

Secretary: Rory O'Neill

MENTAL-HEALTH LAW AND CAPACITY TASK FORCE

Chair: Áine Hynes SC

Vice-chair: Joan Doran

Members:

Marie Clare Butler
Padraic Courtney
Paula Cullinane
Maria Dillon
Olive Doyle
Niall Farrell
Mark Felton
Richard Hammond SC
Katharine Kelleher
Morette Kinsella
Shane McCarthy
Gabriel Toolan
Keith Walsh SC
Margaret Walsh

Secretary: Cian Monahan

RECOVERY OF COSTS IN CIVIL LITIGATION TASK FORCE

Chair: Stuart Gilhooly SC

Vice-chair: Ann McGarry

Members:

Flor McCarthy
Elaine Hickey
Rosemarie Loftus
Emma Meagher Neville
Joseph O'Malley
Jerry Twomey
Keith Walsh SC
Secretary: James Egleston

STEERING GROUPS

PROPERTY MASTERPLAN STEERING GROUP

Chair: Paul Keane

Vice-chair: Richard Hammond SC

Members:

Gillian Cregan
Brendan Cunningham
T P Kennedy
Rosemarie Loftus
Secretary: Glen Newman

LEGAL SERVICES EXCELLENCE STANDARD STEERING GROUP

Chair: Patrick Mullins

Vice-chair: Valerie Peart

Members:

Richard Hammond SC
T P Kennedy
Brian McMullin
Michelle Nolan
Secretary: Karen Dowdall

PROFESSIONAL WELLBEING STEERING GROUP

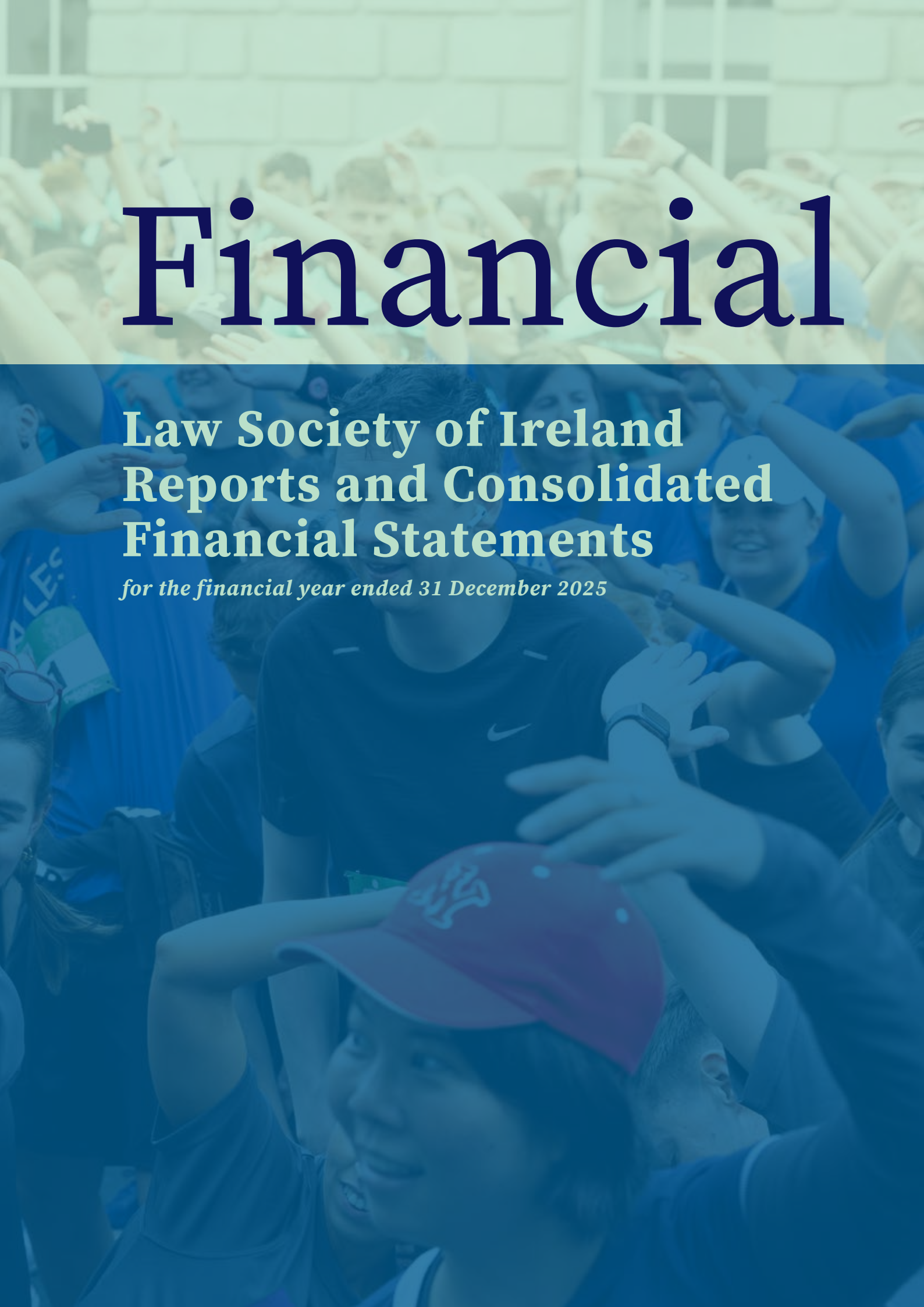
Chair: Michael Quinlan

Members:

Ciara Daly
Joan Doran
Siún Hurley
T P Kennedy
Michelle Ní Longáin SC
Shane McCarthy
Fiona McNulty
Antoinette Moriarty
Bronagh O'Neill
Tony O'Sullivan
Valerie Peart

Secretary: Mary Duffy





Financial

Law Society of Ireland Reports and Consolidated Financial Statements

for the financial year ended 31 December 2025

The Law Society of Ireland and its Subsidiaries

Council of the Law Society of Ireland' Responsibilities Statement For the year ended 31 December 2025

The Council of the Law Society of Ireland via its established governance framework, comprising of a Finance Committee and an Audit & Risk Committee, is required to prepare financial statements for each financial year.

The Council via its established governance framework has elected to prepare the financial statements in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland ("relevant financial reporting framework"). The Council must not approve the financial statements unless it is satisfied that they give a true and fair view of the assets, liabilities and financial position of the Group and the Law Society as at the financial year end date, and of the Group's surplus or deficit for the financial year.

In preparing each of the group and company financial statements, the Council via its established governance framework is required to:

- select suitable accounting policies for the Group's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Council via its established governance framework is responsible for ensuring that the Group keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Group and Law Society, enable at any time the assets, liabilities, financial position and surplus or deficit of the Group to be determined with reasonable accuracy, enable them to ensure that the financial statements and Finance Committees' Report comply with the FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland ("relevant financial reporting framework") and enable the financial statements to be audited.

The Council via its established governance framework are also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The system of internal control is designed to manage rather than eliminate the risk of failure to achieve business objectives. It can provide only reasonable, but not absolute, assurance against material misstatement or loss. It includes financial, operational, compliance and risk management controls. Council has appointed appropriate accounting personnel, including a professionally qualified finance director, to ensure that those requirements are met.

The Council via its established governance framework is responsible for the maintenance and integrity of the corporate and financial information included on the Group's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Law Society of Ireland and its Subsidiaries

Independent Auditors' Report to the Members of The Law Society of Ireland and its Subsidiaries

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Law Society of Ireland and its subsidiaries ('the Group') for the year ended 31 December 2025, which comprise of the Group Statement of Comprehensive Income, the Group and Law Society Balance Sheets, the Group and Law Society Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the Group financial statements give a true and fair view of the assets, liabilities and financial position of the Group as at 31 December 2025 and of its surplus for the year then ended;
- the Law Society Balance Sheet gives a true and fair view of the assets, liabilities and financial position of the Law Society as at 31 December 2025;
- the Group financial statements and Law Society financial statements have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group and the Law Society in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that The Council of the Law Society of Ireland via its established governance framework' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the Law Society's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Council of the Law Society of Ireland via its established governance framework with respect to going concern are described in the relevant sections of this report.

The Law Society of Ireland and its Subsidiaries

Independent Auditors' Report to the Members of The Law Society of Ireland and its Subsidiaries (continued)

Other information

The Council of the Law Society of Ireland via its established governance framework is responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Council of the Law Society of Ireland via its established governance framework' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Council of the Law Society of Ireland via its established governance framework' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Group and Law Society were sufficient to permit the financial statements to be readily and properly audited, and the Group and Law Society Balance Sheet is in agreement with the accounting records.

The Law Society of Ireland and its Subsidiaries

Independent Auditors' Report to the Members of The Law Society of Ireland and its Subsidiaries (continued)

Respective responsibilities and restrictions on use

Responsibilities of The Council of the Law Society of Ireland via its established governance framework

As explained more fully in the Council of the Law Society of Ireland via its established governance framework' responsibilities statement on page 1, the Council of the Law Society of Ireland via its established governance framework is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council of the Law Society of Ireland via its established governance framework determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council of the Law Society of Ireland via its established governance framework is responsible for assessing the Group's and the Law Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Group or the Law Society or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Group and the Law Society financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financialstatements/>. This description forms part of our Auditors' Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the members of the Law Society as a body. Our audit work has been undertaken so that we might state to the members of the Law Society those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Law Society and the Law Society as a body, for our audit work, for this report, or for the opinions we have formed.

The Law Society of Ireland and its Subsidiaries

Independent Auditors' Report to the Members of The Law Society of Ireland and its Subsidiaries (continued)

Stewart Dunne

for and on behalf of

BDO

Statutory Audit Firm

Miesian Plaza

50-58 Baggot Street Lower

Dublin 2

D02 Y754

17 July 2026

The Law Society of Ireland and its Subsidiaries

Consolidated Statement of Comprehensive Income
For the year ended 31 December 2025

	Note	2025 €	2024 (restated) €
Income	4	42,379,137	36,756,927
Administrative expenses		(38,519,037)	(37,073,039)
Surplus before revaluations, exceptional items and taxation		3,860,100	(316,112)
Fair value gain arising on revaluation of investments	12	964,051	1,343,652
Fair value gain on revaluation of development land	11	5,250,000	2,750,000
Surplus before taxation		10,074,151	3,777,540
Taxation	9	(341,207)	(844,258)
Surplus after taxation	17	9,732,944	2,933,282
Other comprehensive income			
Actuarial gain on defined-pension benefit liability	20	5,433,000	2,362,000
Total comprehensive income for the financial year		15,165,944	5,295,282

There were no recognised gains and losses for 2025 or 2024 other than those included in the consolidated statement of comprehensive income.

The notes on pages 11 to 39 form part of these financial statements.

The Law Society of Ireland and its Subsidiaries

Consolidated Balance Sheet
As at 31 December 2025

	Note	2025 €	2024 (restated) €
Fixed assets			
Intangible assets	10	238,265	-
Tangible assets	11	37,215,384	30,904,776
		37,453,649	30,904,776
Current assets			
Investments	12	28,074,161	27,110,110
Stocks	13	62,018	46,398
Debtors: amounts falling due within one year	15	1,842,827	2,160,123
Cash at bank and in hand	14	20,130,025	16,930,746
		50,109,031	46,247,377
Creditors: amounts falling due within one year	16	(20,246,607)	(19,454,555)
Net current assets		29,862,424	26,792,822
Deferred taxation	18	(771,362)	(514,830)
		(771,362)	(514,830)
Net assets excluding pension surplus/(liability)		66,544,711	57,182,768
Pension surplus/(liability)	20	9,677,000	3,873,000
Net assets including pension surplus/(liability)		76,221,711	61,055,768
Accumulated Reserves			
Accumulated reserves	17	76,221,711	61,055,768
Total		76,221,711	61,055,768

The financial statements were approved and authorised for issue by the board:

Rosemarie Loftus
President

Martin Lawlor
Senior Vice President

Date: 17 July 2026

The notes on pages 11 to 39 form part of these financial statements.

The Law Society of Ireland and its Subsidiaries

Law Society Balance Sheet
As at 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	11	17,522,801	16,704,860
		<u>17,522,801</u>	<u>16,704,860</u>
Current assets			
Investments	12	28,074,161	27,110,110
Stocks	13	52,685	39,042
Debtors: amounts falling due within one year	15	24,071,640	17,691,250
Cash at bank and in hand	14	19,702,653	16,569,285
		<u>71,901,139</u>	<u>61,409,687</u>
Creditors: amounts falling due within one year	16	(19,805,241)	(19,482,876)
Net current assets		<u>52,095,898</u>	<u>41,926,811</u>
Provisions for liabilities			
Deferred taxation	18	(771,362)	(514,830)
		<u>(771,362)</u>	<u>(514,830)</u>
Net assets excluding pension surplus/(liability)		<u>68,847,337</u>	<u>58,116,841</u>
Pension surplus/(liability)	20	9,677,000	3,873,000
Net assets including pension surplus/(liability)		<u>78,524,337</u>	<u>61,989,841</u>
Accumulated Reserves			
Accumulated reserves	17	78,524,337	61,989,841
Total		<u>78,524,337</u>	<u>61,989,841</u>

The financial statements were approved and authorised for issue by the board:

Rosemarie Loftus
President

Martin Lawlor
Senior Vice President

Date: 17 July 2026

The notes on pages 11 to 39 form part of these financial statements.

The Law Society of Ireland and its Subsidiaries

Consolidated Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 €	2024 (restated) €
Cash flows from operating activities			
Surplus for the financial year		10,074,150	3,777,540
Adjustments for:			
Depreciation of tangible assets	11	1,359,734	1,396,193
Interest received		(69,720)	(133,883)
Loss on disposal of tangible assets		61,937	-
Fair value movements - Investments		(964,051)	(1,343,652)
Decrease/(increase) in stocks		(15,620)	22,856
Decrease/(increase) in debtors		317,293	243,733
(Decrease)/increase in creditors		1,210,566	1,067,501
(Decrease)/increase in amount due to Compensation Fund		(418,512)	(4,263,316)
Corporation tax (paid)		(84,675)	(329,428)
Actuarial pension gain	20	5,433,000	2,362,000
(Decrease)/increase in net pension assets/liabilities		(5,804,000)	(2,594,000)
Net fair value (gains) recognised in P&L	11	(5,250,000)	(2,750,000)
Net cash generated from operating activities		5,850,102	(2,544,456)
Cash flows from investing activities			
Development expenditure		(238,265)	-
Interest receivable		69,720	133,883
Sale of tangible fixed assets		(61,937)	-
Purchase of tangible fixed assets	11	(2,420,341)	(2,243,242)
Net cash from investing activities		(2,650,823)	(2,109,359)
Net increase/(decrease) in cash and cash equivalents		3,199,279	(4,653,815)
Cash and cash equivalents at beginning of year		16,930,746	21,584,561
Cash and cash equivalents at the end of year		20,130,025	16,930,746
Cash and cash equivalents at the end of year comprise:			
Cash at bank and in hand		20,130,025	16,930,746
		20,130,025	16,930,746



The Law Society of Ireland and its Subsidiaries

For the year ended 31 December 2025

	At 1 January 2025 €	Cash flows €	At 31 December 2025 €
Cash at bank and in hand	16,930,746	3,199,279	20,130,025
Liquid investments	27,110,110	964,051	28,074,161
	<u>44,040,856</u>	<u>4,163,330</u>	<u>48,204,186</u>

The notes on pages 11 to 39 form part of these financial statements.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

1. General information

The Law Society of Ireland and its subsidiaries primary business functions is representative, regulatory and educational functions in respect of the solicitors' profession. It delivers high-quality legal education and training, encourages and supports the highest professional standards, and places significant emphasis on civic engagement, supporting local community initiatives and driving diversity and inclusion within the profession.

The Law Society of Ireland is incorporated by Charter and its principal place of business is Blackhall Place, Dublin 7.

The functional currency of the Law Society of Ireland is considered to be euro, because that is the currency of the primary economic environment in which the Law Society operates.

The significant accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. Where 'Group' is stated below, the accounting policy applies to both the Group and the Society.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires Group management to exercise judgment in applying the Group's accounting policies (see note 3).

2.2 Basis of consolidation

The Law Society consolidates its interest in subsidiary undertakings as detailed in note 22, which make up the financial statements to 31 December 2025.

2.3 Going concern

The Group generated a surplus of €15,165,944 (2024: surplus €5,295,282) during the financial year ended 31 December 2025 and at that date had net current assets of €29,862,424 (2024: €26,792,822) and net assets of €76,221,711 (2024: net assets €61,055,768).

The Finance Committee considers and approves the Law Society's financial projections annually. These projections comprise income statement and cash flows based on key non-financial indicators and taking account of reasonable possible changes in performance, show that the Law Society will be able to operate within the level of its current cash and investment resources. The projections are prepared by management, considering the latest risk assessment, key sensitivities, and strategic priorities, and are considered by the Audit, Risk and Finance Board and reviewed by Council.

The Finance Committee has a reasonable expectation that the Law Society of Ireland has adequate resources to continue in operational existence for the foreseeable future. Consequently, it continues to adopt the going-concern basis of accounting in preparing the annual financial statements.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

2. Accounting policies (continued)

2.4 Income recognition

Income is recognised to the extent that it is probable that the economic benefits will flow to the Group and the income can be reliably measured. It represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

Course fee income received in advance of course participation is deferred and disclosed as deferred income in the balance sheet.

2.5 Grants

Grants of a revenue nature are recognised in the Consolidated Statement of Comprehensive Income in the same period as the related expenditure.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Publications

Costs relating to the purchase or creation of publications, including books, electronic information, and library additions are written off in the year in which they are incurred.

2.7 Research and development

In the research phase of an internal project it is not possible to demonstrate that the project will generate future economic benefits and hence all expenditure on research shall be recognised as an expense when it is incurred. Intangible assets are recognised from the development phase of a project if and only if certain specific criteria are met in order to demonstrate the asset will generate probable future economic benefits and that its cost can be reliably measured. The capitalised development costs are subsequently amortised on a straight-line basis over their useful economic lives, which range from 3 to 6 years.

If it is not possible to distinguish between the research phase and the development phase of an internal project, the expenditure is treated as if it were all incurred in the research phase only.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

2. Accounting policies (continued)

2.8 Pensions

Defined contribution pension plan

The Group operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Group pays fixed contributions into a separate entity. Once the contributions have been paid the Group has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Group in independently administered funds.

Defined benefit pension plan

The Group operates a defined benefit plan for certain employees. A defined benefit plan defines the pension benefit that the employee will receive on retirement, usually dependent upon several factors including but not limited to age, length of service and remuneration. A defined benefit plan is a pension plan that is not a defined contribution plan.

The liability recognised in the Balance Sheet in respect of the defined benefit plan is the present value of the defined benefit obligation at the end of the balance sheet date less the fair value of plan assets at the balance sheet date (if any) out of which the obligations are to be settled.

The defined benefit obligation is calculated using the projected unit credit method. Annually the company engages independent actuaries to calculate the obligation. The present value is determined by discounting the estimated future payments using market yields on high quality corporate bonds that are denominated in Euros and that have terms approximating to the estimated period of the future payments ('discount rate').

The fair value of plan assets is measured in accordance with the FRS102 fair value hierarchy and in accordance with the Group's policy for similarly held assets. This includes the use of appropriate valuation techniques.

Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to other comprehensive income. These amounts together with the return on plan assets, less amounts included in net interest, are disclosed as 'Remeasurement of net defined benefit liability'.

The cost of the defined benefit plan, recognised in profit or loss as employee costs, except where included in the cost of an asset, comprises:

- a) the increase in net pension benefit liability arising from employee service during the period; and
- b) the cost of plan introductions, benefit changes, curtailments and settlements.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is recognised in profit or loss as a 'finance expense'.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

2. Accounting policies (continued)

2.9 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Law Society and the Group operate and generate income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Group can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.10 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Development land, which is included in Group tangible fixed assets, is measured at the lower of cost and net realisable value annually, with any change recognised in the Statement of Comprehensive Income and Retained Earnings.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

2. Accounting policies (continued)

2.10 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Premises	- 2% per annum
Furniture, fittings, and equipment	- 20% per annum
Leasehold improvements	- 20% per annum
IT equipment	- 20% - 33% per annum
Motor vehicles	- 25% per annum
Development land	- No depreciation

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.11 Valuation of investments

Investments in unlisted Group shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Consolidated Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.12 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell, which is equivalent to the net realisable value. Cost includes all expenditure that has been incurred in the normal course of business in bringing them to their present location and condition.

2.13 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.14 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

In the Consolidated Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Group's cash management.

The Law Society of Ireland and its Subsidiaries**Notes to the Financial Statements
For the year ended 31 December 2025****2. Accounting policies (continued)****2.15 Creditors**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Notes to the Financial Statements For the year ended 31 December 2025

2. Accounting policies (continued)

2.16 Financial instruments

The Law Society has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all its financial instruments. Financial instruments are recognised in the Law Society’s Balance Sheet when the Law Society becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

Impairment of financial assets

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset’s original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

Basic financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Law Society after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted

The Law Society of Ireland and its Subsidiaries**Notes to the Financial Statements
For the year ended 31 December 2025****2. Accounting policies (continued)**

where the effect of discounting is immaterial.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Derecognition of financial instruments**Derecognition of financial assets**

Financial assets are derecognised when and only when (a) the contractual rights to the cash flows from the financial asset expire or are settled, (b) the Law Society transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Law Society, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Law Society's contractual obligations expire or are discharged or cancelled.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

3. Critical accounting judgments and key sources of estimation uncertainty

In the application of the Law Society of Ireland's accounting policies, which are described in note 2, the Finance Committee members are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The finance committee consider the accounting estimates and assumptions below to be its critical accounting judgments and estimates.

Critical judgments

The finance committee are of the view that there are no judgments in applying their accounting policies that have had a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Useful lives of tangible fixed assets

Long-lived assets comprising primarily of premises, leasehold improvements, fixtures, fittings and equipment and IT equipment represent a significant portion of total assets. The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful life and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancements, future investments, economic utilisation and the physical condition of the asset. Changes in the useful lives have a significant impact on the depreciation for the financial year.

Development Land

The valuation of development land is based on the outcome of the related calculations of the land's net realisable value. These calculations are based on assumptions relating to future market developments, interest rates, and future cost and price increases. The Group uses external valuations to determine the net realisable value.

Defined Benefit Pension Scheme

The Law Society has a defined-benefit pension scheme in operation for staff who joined the scheme prior to 30 September 2009. There are estimates with respect to certain key assumptions made in calculating the actuarial liability relating to the scheme, including the discount rate, inflation, and mortality rates, as disclosed in note 20 of the financial statements.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

4. Income

An analysis of income by class of business is as follows:

	2025 €	2024 €
Fees and subscriptions	26,507,756	22,787,468
Education activities	13,936,957	12,179,820
Solicitors Services	481,524	557,432
Four courts rooms	1,140,749	925,399
Interest income	125,757	133,883
Subsidiary income	110,094	109,706
Sundry income	76,300	63,219
	42,379,137	36,756,927

5. Expenditure

An analysis of expenditure by class of business is as follows:

	2025 €	2024 (restated) €
General activities	23,987,331	22,781,292
Education activities	13,688,328	13,279,706
Subsidiaries	843,378	1,012,041
	38,519,037	37,073,039

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

6. Staff Costs

	2025 General activities €	2025 Subsidiar- ies €	2025 Total €	2024 General activities €	2024 Subsidiar- ies €	2024 Total €
Salaries and wages	12,907,126	100,308	13,007,434	12,700,326	63,193	12,763,519
PRSI	1,398,009	19,928	1,417,937	1,400,942	5,152	1,406,094
Pension costs	1,167,906	-	1,167,906	1,265,443	9,374	1,274,817
	15,473,041	120,236	15,593,277	15,366,711	77,719	15,444,430

The average aggregate number of FTE employees during 2025 was 177 (2024: 167).

Key Management Remuneration

The total remuneration for key management personnel, who consist of 9 Directors and 10 Section Heads/Managers, for the financial year totaled €2,053,627 (2024: €2,147,076). Remuneration includes salary, social security costs and pension costs.

7. Prior year restatement

The prior period results have been restated to include adjustments for the consolidation of the activities to date of Blackhall Technologies Limited. This wholly owned subsidiary had not been consolidated up to 2024 based on it having a different financial year end and its results being immaterial to the Group consolidated financial statements. Consequently, expenses were understated by €367,241 and the net assets of group Law Society was decreased by €620,967.

8. Revaluation of Development Land

The development land, included in tangible fixed assets, was valued at €19,250,000 by qualified external valuers Mason Owen & Lyons on a fair value basis at 31 December 2025.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

9. Taxation

	2025 €	2024 €
Corporation tax		
Current tax on profits for the year	84,675	141,353
Tax on disposal of investments	-	188,075
	84,675	329,428
Total current tax	84,675	329,428
Deferred tax		
Origination and reversal of timing differences	256,532	514,830
Total deferred tax	256,532	514,830
	341,207	844,258

Factors affecting tax charge for the year

The tax assessed for the financial year is higher than (2024 - higher than) the standard rate of corporation tax in Ireland of 12.5%. The differences are explained below:

	2025 €	2024 €
Profit on ordinary activities before tax	10,074,150	3,777,540
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	1,259,269	472,193
Effects of:		
Capital allowances for year in excess of depreciation	57,422	42,258
Higher tax rates on interest and rental income	329,856	292,397
Short-term timing difference leading to an increase in taxation	256,532	514,830
Non-taxable income less expenses not deductible for tax purposes, other than goodwill and impairment	(1,561,872)	(477,420)
Total tax charge for the year	341,207	844,258

Factors that may affect future tax charges

There were no factors that may affect future tax charges.



The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

10. Intangible assets

Group

	Development expenditure €
Cost	
At 1 January 2025	-
Additions	238,265
At 31 December 2025	238,265
Net book value	
At 31 December 2025	238,265
At 31 December 2024	-

All of the Group's intangible fixed assets are held in the Blackhall Technologies Limited (BHT), a special purpose entity created to design and bring to market an online e-conveyancing solution.

These costs are considered to meet the criteria laid out in FRS 102 to qualify for capitalisation as an intangible fixed asset, and accordingly development costs are not treated as a realised loss but are capitalised and amortised to the statement of income and retained earnings by equal installments over the life span of the related product. No amortisation has been recognised as at 31 December 2025, as the project was not yet available for use at the period end.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

11. Tangible fixed assets

Group

	Premises €	Leasehold improvements €	Fixtures and fittings €	IT equipment €	Motor vehicles €	Assets under construction €	Development land €	Total €
Cost or valuation								
At 1 January 2025	22,933,992	2,738,716	7,320,355	10,412,609	99,450	189,631	14,000,000	57,694,753
Additions	-	-	1,942,172	233,934	-	244,235	-	2,420,341
Disposals	(24,801)	-	-	-	-	-	-	(24,801)
Transfers between classes	(86,253)	(2,028,804)	(2,146,666)	(1,746,687)	(99,450)	-	-	(6,107,860)
Revaluations	-	-	-	-	-	-	5,250,000	5,250,000
At 31 December 2025	22,822,938	709,912	7,115,861	8,899,856	-	433,866	19,250,000	59,232,433
Depreciation								
At 1 January 2025	9,218,429	2,109,908	6,569,226	8,792,963	99,450	-	-	26,789,976
Charge for the year on owned assets	515,825	138,766	235,090	470,053	-	-	-	1,359,734
Disposals	(24,801)	-	-	-	-	-	-	(24,801)
Transfers between classes	(86,253)	(2,028,804)	(2,146,666)	(1,746,687)	(99,450)	-	-	(6,107,860)
At 31 December 2025	9,623,200	219,870	4,657,650	7,516,329	-	-	-	22,017,049
Net book value								
At 31 December 2025	13,199,738	490,042	2,458,211	1,383,527	-	433,866	19,250,000	37,215,384
At 31 December 2024	13,715,563	628,808	751,129	1,619,646	-	189,631	14,000,000	30,904,777

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

Law Society

	Premises €	Leasehold improvements €	Furniture, fittings & equipment €	IT equipment €	Motor vehicles €	Total €
Cost or valuation						
At 1 January 2025	22,933,992	2,738,716	6,995,255	10,412,609	99,450	43,180,022
Additions	-	-	1,942,172	233,934	-	2,176,106
Disposals	(24,801)	-	-	-	-	(24,801)
Transfers between classes	(86,253)	(2,028,804)	(2,146,666)	(1,746,687)	(99,450)	(6,107,860)
At 31 December 2025	22,822,938	709,912	6,790,761	8,899,856	-	39,223,467
Depreciation						
At 1 January 2025	9,218,429	2,109,908	6,254,412	8,792,963	99,450	26,475,162
Charge for the year on owned assets	515,825	138,766	233,521	470,053	-	1,358,165
Disposals	(24,801)	-	-	-	-	(24,801)
Transfers between classes	(86,253)	(2,028,804)	(2,146,666)	(1,746,687)	(99,450)	(6,107,860)
At 31 December 2025	9,623,200	219,870	4,341,267	7,516,329	-	21,700,666
Net book value						
At 31 December 2025	13,199,738	490,042	2,449,494	1,383,527	-	17,522,801
At 31 December 2024	13,715,563	628,808	740,843	1,619,646	-	16,704,860

Group Society

Total assets under construction that have not been depreciated in the financial year is €433,866 (2024: €189,631).

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

12. Investments

	2025 €	2024 €
Group and Law Society		
Balance at 1 January 2025	27,110,110	25,766,457
Additions	-	-
Disposals	-	-
Fair value (loss)/gain	964,051	1,343,653
Balance at 31 December 2025	28,074,161	27,110,110

The investments are comprised of the following:

- (a) JP Morgan Money Market Fund ('JPMMF')
- (b) Davy Defensive Growth Fund ('DDGF')
- (c) Davy Passive Growth Fund ('DPGF')
- (d) BNP Paribas
- (e) SRI (ESG) Global Funds ('ESGGF')

The Law Society's investments are monitored by the Investment Sub-Committee and managed in line with its Treasury and Investment Policy which is updated regularly.

13. Stocks

	Group 2025 €	Group 2024 €	Law Society 2025 €	Law Society 2024 €
Finished goods and goods for resale	62,018	46,398	52,685	39,042

There are no material differences between the replacement cost of stock and the Consolidated Balance Sheet amounts.

14. Cash and cash equivalents

	Group 2025 €	Group 2024 (restated) €	Law Society 2025 €	Law Society 2024 (restated) €
Bank and cash balances	20,130,025	16,930,746	19,702,653	16,569,285

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

15. Debtors

	Group 2025 €	Group 2024 (restated) €	Law Society 2025 €	Law Society 2024 (restated) €
Debtors & Prepayments	1,814,502	2,138,602	1,606,775	1,957,088
Amounts due from Law Society of Ireland Scholarship Fund	28,325	21,521	28,325	21,521
Amounts due from the Law Club of Ireland	-	-	-	50,520
Amounts due from Blackhall Technologies Limited	-	-	1,337,415	705,111
Amounts due from Benburb Street Property Company Limited	-	-	21,099,125	14,957,010
	1,842,827	2,160,123	24,071,640	17,691,250

16. Creditors: Amounts falling due within one year

	Group 2025 €	Group 2024 €	Law Society 2025 €	Law Society 2024 €
Trade creditors and accruals	12,120,157	11,177,136	11,356,967	11,165,368
Amounts due to Law Society of Ireland Compensation Fund	396,775	820,724	396,775	820,724
Amounts due to the Law Club of Ireland	-	-	187,636	-
Amounts due to the Solicitor's Benevolent Association	4,250	-	4,250	-
Amounts due to the Irish Rule of Law International	1,187	-	1,187	-
Deferred income	7,099,663	6,729,105	7,099,663	6,729,105
PAYE/PRSI	605,184	623,198	605,184	623,198
VAT	19,391	104,392	153,579	144,481
	20,246,607	19,454,555	19,805,241	19,482,876

Deferred income represents fees for the 2026 financial year received in the financial year to 31 December 2025.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

17. Accumulated Reserves

Group	Total €	Law Society accumulated reserves €	Law School accumulated reserves €	Litigation Fund €	Capital Expenditure Fund €	Capital Reserve Fund €	Pension Reserve Fund €	LSRA Levy Fund €	BHT €
Balance as at 1 January 2025	61,055,767	39,636,011	12,273,737	1,089,321	1,545,216	5,509,792	3,873,000	(2,250,342)	(620,968)
Surplus/(deficit) for year	15,165,944	5,689,587	1,138,999	356,129	118,652	949,473	5,804,000	1,445,253	(336,149)
Transfers	-	687,143	-	(592,122)	(95,021)	-	-	-	-
Balance as at 31 December 2025	76,221,711	46,012,741	13,412,736	853,328	1,568,847	6,459,265	9,677,000	(805,089)	(957,117)

Law Society	Total €	Law Society accumulated reserves €	Law School accumulated reserves €	Litigation Fund €	Capital Expenditure Fund €	Capital Reserve Fund €	Pension Reserve Fund €	LSRA Levy Fund €
Balance as at 1 January 2025	61,989,841	39,688,933	12,533,921	1,089,321	1,545,216	5,509,792	3,873,000	(2,250,342)
Surplus/(deficit) for year	16,534,496	6,982,174	878,815	356,129	118,652	949,473	5,804,000	1,445,253
Transfers	-	687,143	-	(592,122)	(95,021)	-	-	-
Balance as at 31 December 2025	78,524,337	47,358,250	13,412,736	853,328	1,568,847	6,459,265	9,677,000	(805,089)

Group and Law Society

The Council established the above funds to make prudent allocation of reserves for anticipated expenditure in these areas. On an annual basis, monies from fees and subscriptions income and interest income are allocated to these funds. Transfers between the funds represent internal transfers for projects and other income and expenditure identified by the Council as being more appropriate to particular funds or reserves.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

18. Deferred taxation

Group

	2025 €	2024 €
At beginning of year	(514,830)	-
Charged to profit or loss	(256,532)	(514,830)
At end of year	(771,362)	(514,830)

Law Society

	2025 €	2024 €
At beginning of year	(514,830)	-
Charged to profit or loss	(256,532)	(514,830)
At end of year	(771,362)	(514,830)

The provision for deferred taxation is made up as follows:

	Group 2025 €	Group 2024 €	Law Society 2025 €	Law Society 2024 €
Temporary differences on fair value adjustments of investments	(771,362)	(514,830)	(771,362)	(514,830)

19. Financial instruments

Group

The carrying value of the financial assets and liabilities are summarised by the categories below:

Financial assets

	2025 €	2024 €
Measured at fair value through the income statement		
Listed investments	28,074,161	27,110,110

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

	€	€
Measured at undiscounted amounts receivable		
Debtors and prepayments	1,814,502	2,138,600
Amounts owed from subsidiaries	-	-
Amounts owed from related undertakings	28,325	21,521
	<u>1,842,827</u>	<u>2,160,121</u>

Financial liabilities

	€	€
Measured at undiscounted amounts payable		
Creditors and accruals	12,120,154	11,177,136
Amounts owed to subsidiaries	-	-
Amounts owed to related undertakings	402,212	820,724
	<u>12,522,366</u>	<u>11,997,860</u>

Society

The carrying value of the financial assets and liabilities are summarised by the categories below:

Financial assets

	2025 €	2024 €
Measured at fair value through the income statement		
Listed investments	<u>28,074,161</u>	<u>27,110,110</u>

	€	€
Measured at undiscounted amounts receivable		
Debtors and prepayments	1,606,775	1,957,088
Amounts owed from subsidiaries	22,436,540	15,712,641
Amounts owed from related undertakings	28,325	21,521
	<u>24,071,640</u>	<u>17,691,250</u>



The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

Financial liabilities

	€	€
Measured at undiscounted amounts payable		
Creditors and accruals	11,356,967	11,165,368
Amounts owed to subsidiaries	187,636	-
Amounts owed to related undertakings	402,212	820,724
	<u>11,946,815</u>	<u>11,986,092</u>

Notes to the Financial Statements For the year ended 31 December 2025

Pension commitments

The Law Society operates a defined benefit pension scheme and a defined contribution pension scheme. The information set out in this note relates to the defined benefit pension scheme. The scheme is funded by the payment of contributions to a separately administered trust.

Determination of contributions and funding

The contributions are determined by a qualified actuary on the basis of valuations every three years, using the prospective benefits method. The most recent valuation was completed as at 31 December 2025. The assumptions which have the most significant effect on the results of the valuation are those relating to the discount rate, the rates of increase in salaries and the rate of increase in pensions in payment. In preparing that valuation, it was assumed that the discount rate would be 4.50% per annum pre retirement and 3.00% per annum post retirement, that future salary increases would average 2.60% per annum, and that pensions in payment will increase at 2.10% per annum on average (in line with inflation, capped at 3%). In effect, this means that the investment return pre retirement would be 1.90% per annum higher than future salary increases and the investment return post retirement would be 0.90% per annum higher than pension increases.

The actuarial valuation at 31 December 2025 indicated that the market value of the assets of the scheme was €49,066,000 and that the assets were sufficient to cover 103% of the benefits that had accrued to members, after allowing for expected future increases in pensionable salaries and increases to pensions in payment which are discretionary.

It was agreed to continue the existing contribution rate at 25% of pensionable salaries in 2025 and to pay 20% of pensionable salaries in 2026 and 2027. The next actuarial valuation of the scheme to determine the contributions will be carried out as at 31 December 2027.

The defined benefit section has been closed to new entrants since 30 September 2009 and was replaced by a hybrid arrangement with the defined benefit element capped at a salary of €45,000 (now €45,500).

The Trustees may, with the express consent of the Law Society, award discretionary increases to pensions in payment on an annual basis. With effect from 1 January 2026, such increases are assumed to be equal to 100% of the annual increase in the Consumer Price Index, subject to a maximum annual increase of 3%. The Law Society continues to assert and maintain its discretion in approving these increases on an annual basis.

As set out above, the Law Society is providing funding based on this level of discretionary pension increase. At the preceding two actuarial valuations, funding was provided on the assumption that discretionary increases would be limited to 60% of the discretionary pension increase (i.e. 60% of CPI, capped at 1.8%).

The actuary carries out an annual update of the Funding Standard position of the scheme. The scheme met the Funding Standard at 31 December 2025.

Requirements

The Law Society is the sponsoring employer of the scheme and has the legal responsibility for the scheme. The Law Society of Ireland Compensation Fund also participates in the scheme.

There is no stated policy for charging the net defined benefit cost of the scheme to either entity as both entities availed of an exemption under the previous accounting standard, Financial Reporting Standard 17. Under Financial Reporting Standard 102, the Law Society has decided that it will recognise the entire net defined benefit cost and the relevant net defined benefit liability in its financial statements. Pension costs for the defined benefit scheme are assessed in accordance with the advice of an independent qualified actuary using the projected unit method. Below are the relevant disclosures together with the comparative figures for the previous year.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

	2025 €'000	2024 €'000
Changes in the present value of the defined benefit obligation in the year were as follows:		
Opening defined benefit obligation	45,283	45,632
Service cost (including employee contributions)	1,740	1,756
Interest cost	1,575	1,612
Benefits paid	(3,158)	(1,778)
Actuarial losses/(gains)	(6,621)	(1,939)
Closing defined benefit obligation	38,819	45,283
	2025 €'000	2024 €'000
Changes in the fair value of plan assets in the year were as follows:		
Opening fair value of plan assets	49,156	46,911
Contributions (including employees)	1,938	1,909
Benefits paid	(3,158)	(1,778)
Interest income	1,748	1,691
Actuarial gains/(losses)	(1,188)	(423)
Closing fair value of plan assets	48,496	48,310
	2025 %	2024 %
The principal actuarial assumptions at the balance sheet date:		
Rate of general increase in salaries	3	3
Discount rate of scheme liabilities	4	4
Rate of pension increase	2	2
Inflation/Revaluation/State pension increase	2	2
Future increases to hybrid cap	2	2
Post retirement mortality	-	-
Current pensioners at 65 - male	23	23
Current pensioners at 65 - female	25	25
Future pensioners at 65 – male	25	24
Future pensioners at 65 – female	26	26
% of pension commuted for cash at retirement	13	13

The post retirement mortality assumptions allow for expected increases in longevity. The 'current' disclosures above relate to the assumptions based on longevity (in years) following retirement at the balance sheet date, with 'future' being that relating to an employee retiring in 2045.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

	2025 €'000	2024 €'000
The market value of the scheme's assets at the year end were as follows:		
Equities	15,153	17,329
Bonds	27,033	22,045
Cash	168	146
Other	6,142	9,636
	48,496	49,156
	2025 €'000	2024 €'000
The actual return on plan assets	560	2,114
	2025 €'000	2024 €'000
The amounts recognised in the balance sheet are as follows:		
Fair value of plan assets	48,496	49,156
Present value of funded obligations	38,819	45,283
	9,677	3,873
Surplus/(Deficit) in the scheme	-	-
Deferred tax asset	-	-
	-	-
Net liability	-	-
	2025 €'000	2024 €'000
The amounts included in the performance statements are as follows:		
Current service cost	1,299	1,316
	(1,748)	(1,691)
Interest income on pension scheme assets	1,575	1,612
Interest on pension scheme liabilities	-	-
	(173)	(79)
Net interest (income)/charge included in investment income	-	-

Notes to the Financial Statements
For the year ended 31 December 2025

	2025 €'000	2024 €'000
Actual return less expected return on pension scheme's assets	(1,118)	423
Experience gains and losses arising on the scheme's liabilities	498	819
Changes in assumptions underlying the present value of the scheme's liabilities	6,123	1,120
Actuarial gain/(loss) included in Income and Expenditure Account	5,503	2,362
	2025 €'000	2024 €'000
The movements in the deficit in the scheme during the year arose as follows:		
Surplus/(Deficit) at beginning of year	3,873	1,279
Current service cost	(1,299)	(1,316)
Past service cost	-	-
Net interest cost	173	79
Contributions (excluding employees)	1,497	1,469
Actuarial gain/(loss)	5,433	2,362
Surplus/(Deficit) at end of year	9,677	3,873
	2025 €'000	2024 €'000
History of defined benefit obligations, assets and experience gains/losses for the year ended 31 December:		
Defined benefit obligation	38,819	45,283
Fair value of plan assets	48,496	49,156
Surplus/(Deficit)	9,677	3,873
	2025 €'000	2024 €'000
Difference between the expected and actual return on plan assets:		
Amount	(1,118)	423
	2025 €	2024 €
Experience gains/(losses) on plan liabilities:		
Amount	498	819

Future contributions:

The Law Society expects to contribute €1,321,000 to the defined benefit pension scheme in 2026.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

21. Related Party Transactions

	2025 €	2024 €
Law Society Compensation Fund		
Balance at 1 January 2025	(820,723)	(5,084,040)
Charges	10,038,808	12,774,161
Receipts	(9,614,860)	(8,510,844)
Balance at 31 December 2025	(396,775)	(820,723)
	2025 €	2024 €
Law Society of Ireland Scholarship Fund		
Balance at 1 January 2025	21,521	20,361
Charges	23,276	17,160
Receipts	(16,472)	(16,000)
Balance at 31 December 2025	28,325	21,521

The Council are availing of the exemption in Section 33 FRS 102 "Related Party Disclosures", which permits a qualifying entity to not provide disclosures on transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

The related undertakings as noted above are controlled by the Law Society of Ireland.

The Law Society, in the normal course of its business, is provided with legal services by solicitor firms, some of whose partners may also be members of the Law Society Council. The legal firms the Law Society procures services from are typically part of a panel that is selected through a tender process, in line with the Law Society's procurement process.

Members of Council, or their firms, are required to pay annual subscriptions, training charges and other costs, which are charged on the same basis as all other members of the Institute.

Members of Council who are solicitors do not receive any remuneration in respect of their service to Council other than by way of the reimbursement of expenses incurred which during 2025 totaled €351,047 (2024: €372,624).

Other related party transactions

Apart from those already disclosed in the financial statements there is no other related party balances which is required to be disclosed in the financial statements.



The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements
For the year ended 31 December 2025

22. Subsidiary and Related Undertakings

The consolidated financial statements present the results of the Law Society and its own subsidiaries ("the Group") as if they form a single entity. Intercompany transactions and balances between group companies are therefore eliminated in full.

The consolidated financial statements incorporate the financial statements of the Law Society and the following entities:

- Benburb Street Property Company Limited (b)
- Law Club of Ireland* (a)
- Blackhall Technologies Limited (b)

*The Law Club of Ireland is considered a subsidiary, as it is controlled by the Law Society of Ireland.

While the trustees and directors of these entities exercise operational autonomy in fulfilling the objectives of their respective bodies, these entities have been consolidated based on control as set out in the following paragraph.

Control of related entities: (a) incorporated without shares but the Law Society has controlling votes in matters of key strategy and (b) wholly owned subsidiary.

Related undertakings:

- Law Society of Ireland Compensation Fund
- Law Society of Ireland Scholarship Fund

23. Capital Commitments

	2025 €	2024 €
At the end of the year, the following expenditure had been authorised by the Finance Committee:		
Contracts agreed	192,008	728,617
	<u>192,008</u>	<u>728,617</u>

24. Contingent liabilities

The Law Society is, from time to time, a party to legal proceedings and claims, which arise in the ordinary course of its activities. The Finance Committee is satisfied that there are no additional claims that require provision by the Law Society at 31 December 2025. Legal costs incurred by the Law Society to 31 December 2025, in connection with these matters, have been charged to the Statement of Comprehensive Income and Retained Earnings.

The Benburb Street Property has been identified by Dublin City Council as potentially liable for Residential Zoned Land Tax and therefore a liability may arise in the future.

The Law Society of Ireland and its Subsidiaries

Notes to the Financial Statements For the year ended 31 December 2025

25. Post balance sheet events

On 19 March 2026, planning permission was granted for development land held by the subsidiary company at Benburb Street. This permission was granted after the reporting date of 31 December 2025 and therefore is a non-adjusting event.

Apart from the above there were no significant events affecting the Law Society since the financial year end which would require adjustment to or disclosure in the financial statements.

26. Approval of financial statements

The Council approved these financial statements for issue on 17 July 2026

Financial



Compensation Fund Reports and Financial Statements

for the financial year ended 31 December 2025

LAW SOCIETY OF IRELAND COMPENSATION FUND

RESPONSIBILITIES OF THE REGULATION OF PRACTICE COMMITTEE

The Regulation of Practice Committee is required to prepare financial statements for each financial year. The Regulation of Practice Committee have elected to prepare the financial statements in accordance with FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework"). The Regulation of Practice Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Compensation Fund as at the financial year end date and of the Compensation Fund's surplus or deficit for the financial year. In preparing those financial statements the Regulation of Practice Committee is required to:

- select suitable accounting policies for the Compensation Fund financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis.

The Regulation of Practice Committee is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Compensation Fund. The Regulation of Practice Committee is also responsible for safeguarding the assets of the Compensation Fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LAW SOCIETY OF IRELAND COMPENSATION FUND

Opinion

We have audited the financial statements of the Law Society of Ireland Compensation Fund ('the Compensation Fund') for the year ended 31 December 2025, which comprise the Balance Sheet as at 31 December 2025, the Statement of Income and Retained Earnings and Statement of Cash Flows for the year ended 31 December 2025 and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

In our opinion the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Compensation Fund as at 31 December 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and Companies Act 2014. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Compensation Fund in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority ('IAASA'), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Regulation of Practice Committees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Compensation Fund's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Regulation of Practice Committee with respect to going concern are described in the relevant sections of this report.

Other information

The Regulation of Practice Committee are responsible for the other information. Other information comprises information included in the annual report, other than the financial statements and the auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Respective responsibilities

Responsibilities of Regulation of Practice Committee and those charged with governance for the financial statements

As explained more fully in the Regulation of Practice Committees' responsibilities statement set on page 2, the Regulation of Practice Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Regulation of Practice Committee are responsible for assessing the Compensation Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Compensation Fund or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: https://iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Compensation Fund's members, as a body. Our audit work has been undertaken so that we might state to the Compensation Fund's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Compensation Fund and the Compensation Fund's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Stewart Dunne
For and on behalf of
BDO
Dublin
Statutory Audit Firm

Date: 04 June 2026

LAW SOCIETY OF IRELAND COMPENSATION FUND**STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

	Notes	2025	2024
		€	€
INCOME			
Contributions receivable		8,538,922	8,386,651
Income and returns on realised movement of investments	5	10,665	-
Income and returns on realised movement of liquidity funds	5	70,906	3,928
Recoveries from defaulting solicitors	6	1,431,605	1,861,427
Disciplinary fines and investigation levies		38,275	41,400
Recoveries of legal fees		52,448	-
Interest Received		-	-
		10,142,821	10,293,406
EXPENDITURE			
Provision for claims	6	745,199	3,844,718
Insurance		878,978	830,161
Overheads allocated from the Law Society of Ireland		1,856,961	1,695,045
Financial regulation direct administration costs		3,133,699	2,951,941
Practice closure direct administration costs		818,669	952,549
Legal and other professional fees		133,175	120,330
Loss on realised movement of investments	5	-	133,240
Other expenditure		149	209
		7,566,830	10,528,193
(Deficit)/surplus for financial year before revaluations		2,575,991	(234,787)
Fair value movements arising on revaluation of the investment portfolio		601,543	1,713,156
Fair value movements arising on revaluation of liquidity funds		96,044	148,524
SURPLUS BEFORE TAXATION		3,273,578	1,626,893
Taxation		96,492	-
SURPLUS AFTER TAXATION		3,177,086	1,626,893
Retained earnings at beginning of financial year		28,530,722	26,903,829
RETAINED EARNINGS AT END OF FINANCIAL YEAR		31,707,808	28,530,722

All recognised gains and losses arose from continuing activities.

LAW SOCIETY OF IRELAND COMPENSATION FUND**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Notes	2025 €	2024 €
Fixed Assets			
Financial assets	9	33,966,039	29,738,143
Current Assets			
Debtors	10	480,026	902,328
Cash and cash equivalents	11	7,948,730	9,771,846
		8,428,756	10,674,174
Creditors: Amounts falling due within one year	12	(5,479,008)	(5,486,174)
Net Current Assets		2,949,748	5,188,000
Total assets less current liabilities		36,915,787	34,926,143
Provisions for liabilities	13	(5,207,979)	(6,395,421)
NET ASSETS		31,707,808	28,530,722
Revenue reserves		31,707,808	28,530,722

The financial statements were approved by the Regulation of Practice Committee on.

Shane McCarthy
Chair of the Regulation of Practice Committee

Date: 04 June 2026

Rosemarie Loftus
President of Law Society of Ireland

Date: 04 June 2026

LAW SOCIETY OF IRELAND COMPENSATION FUND**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

CASH FLOWS FROM OPERATING ACTIVITIES	2025	2024
	€	€
Cash flows from operating activities		
Surplus before taxation	3,273,578	1,626,893
Realised movement of investments	(10,665)	133,240
Fair value movement on investments	(601,543)	(1,713,156)
Decrease/(increase) in debtors	422,302	4,265,215
(Decrease)/increase in creditors	(1,194,608)	2,352,314
Income tax refunded/(paid)	(96,492)	99,637
Net cash flows from operating activities	1,792,572	6,764,143
Cash flows from investing activities		
Purchase of investments	(3,743,087)	(9,566,750)
Disposal of investments	127,399	1,877,611
Net cash flows from investing activities	(3,615,688)	(7,689,139)
Net increase/(decrease) in cash and cash equivalents	(1,823,116)	(924,996)
Cash and cash equivalents at beginning of financial year	9,771,846	10,696,842
Cash and cash equivalents at end of financial year	7,948,730	9,771,846

**ANALYSIS OF NET DEBT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

	At 1 January 2025	Cash Flows	At 31 December 2025
	€	€	€
Cash and cash equivalents	9,771,846	1,823,116	7,948,730

LAW SOCIETY OF IRELAND COMPENSATION FUND**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****1. ACCOUNTING POLICIES****Basis of Preparation**

The financial statements have been prepared in accordance with FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland.

General Information and Basis of Accounting

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of the Law Society of Ireland Compensation Fund is considered to be euro because that is the currency of the primary economic environment in which the Fund operates.

The financial statements cover the activities of the Law Society of Ireland Compensation Fund. Separate financial statements are prepared in respect of the other activities of the Law Society of Ireland.

Financial instruments

Financial assets and financial liabilities are recognised when the Compensation Fund becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the entity, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

(i) Investments

Investments are measured at fair value with changes in fair value recognised through the Statement of Income and Retained Earnings. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

(ii) Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place.

LAW SOCIETY OF IRELAND COMPENSATION FUND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****1. ACCOUNTING POLICIES (CONTINUED)****Revenue Recognition**

Recoveries from defaulting solicitors, disciplinary fines and levies imposed on solicitors are recognised when received. Contribution income and all miscellaneous income is recognised on a receivable basis. Recoveries from stop loss insurance policies are recognised when notification of payment has been received.

Claims

Provisions are made in respect of notified claims and related expenses, where the Regulation of Practice Committee and the executive considers it likely that the Compensation Fund is liable for such claims and expenses.

Solicitors Funds

When the Society obtain a High Court Order to take up client funds from a solicitor's practice these funds, when received, by the Society are initially recognised as solicitors' funds held. As the Fund discharges claims in relation to a solicitor, recoveries are made from the funds held in relation to that solicitor.

Taxation

Current tax is provided at amounts expected to be paid using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is accounted for, on a full provision basis, on all timing differences that have originated but have not reversed by the balance sheet date. Deferred tax assets are recognised to the extent that they are regarded as more likely than not to be recoverable.

Deferred tax is recognised on timing differences arising on revaluation of investments to the extent that the Compensation Fund has, at the balance sheet date, entered into a binding agreement to sell the revalued investments.

Pension Costs

The Society operates a multi-employer defined benefit pension scheme and a hybrid scheme. Contributions are charged in the income and expenditure account over the anticipated working lives of employee members currently in service.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Law Society of Ireland Compensation Fund's accounting policies, which are described in note 1, the Committee members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the Law Society of Ireland Compensation Fund's accounting policies**Provision for claims**

The committee is of the view that an adequate allowance has been made to reflect the claims provisions in the financial statements. The estimate has been assessed by the Regulation of Practice Committee and/or the executive. The committee has reviewed the provision and consider it to be the best estimate of any liability due.

LAW SOCIETY OF IRELAND COMPENSATION FUND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****3. GOING CONCERN**

The Compensation Fund incurred a surplus before taxation for the financial year of €3,273,578 (2024: surplus before taxation €1,626,893) which included a fair value profit on investments of €601,543. The surplus before revaluations for the year was €2,575,991 (2024: deficit €234,787). The Compensation Fund had net current assets of €2,949,748 (2024: €5,188,000) at the balance sheet date.

The Compensation Fund had €33,966,039 (2024: €29,738,143) of financial assets at its disposal that are readily convertible to cash. Therefore, the Regulation of Practice Committee have formed the view that, taking appropriate actions, the Compensation Fund's reserves are sufficient to absorb the financial impact of the current economic situation and considers it appropriate to prepare the financial statements on a going concern basis.

The financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the Compensation Fund was unable to continue as a going concern.

4. STAFF COSTS

	2025	2024
	€	€
Salaries and wages	2,951,461	2,806,772
PRSI	329,319	308,427
Pension (Note 15)	383,572	352,870
	3,664,253	3,468,069

5. INCOME AND RETURN ON INVESTMENTS

	2025	2024
	€	€
Realised movement of investments (Note 9)	10,665	(133,240)
Realised movement of liquidity funds	70,907	3,928
	81,572	(129,312)

6. NET COST OF CLAIMS AFTER RECOVERIES

	2025	2024
	€	€
Provision for claims (Note 12)	745,199	3,844,718
Recoveries from defaulting solicitors	(1,431,605)	(1,861,427)
Net cost of claims	(686,406)	1,983,291

The Compensation Fund has stop loss insurance policies in place which are subject to an excess of €5,000,000 in any financial year. No insurance recoveries apply in respect of the 2025 or 2024 claim years.

LAW SOCIETY OF IRELAND COMPENSATION FUND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

7. SURPLUS BEFORE TAXATION	2025	2024
	€	€
The surplus before taxation is stated after charging:		
Auditor's remuneration	7,000	2,996
Fair value movement in investments	601,543	1,713,156
Fair value movement in liquidity funds	96,044	148,524
8. TAXATION	2025	2024
	€	€
The Compensation Fund is liable to income tax on investment income and gains		
Income Tax	96,492	-
9. FINANCIAL ASSETS		
Listed investments – at fair value		€
Balance at 1 January 2025		29,738,143
Additions at cost		3,743,087
Disposals at cost		(127,399)
Unrealised fair value movements		601,543
Realised fair value movements		10,665
Balance at 31 December 2025		33,966,039

The investments are comprised of the following:

- (a) SSgA Euro Aggregate Corporate Bond Index
- (b) State Street IUT Diversified Alternatives Fund – S40
- (c) State Street IUT World Developed Equity Index Fund – S20
- (d) State Street IUT Euro Government Bond Index Fund – S Gross
- (e) State Street IUT Euro Short Term Liquidity Fund – S Gross
- (f) State Street IUT Euro Inflation Linked Bond Index Fund – S Gross

All the investments noted above have a low risk profile.

LAW SOCIETY OF IRELAND COMPENSATION FUND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

10. DEBTORS: Amounts falling due within one year	2025 €	2024 €
Other debtors	65,074	69,535
Amounts due from the Law Society of Ireland	414,952	832,793
	480,026	902,328
11. CASH AND CASH EQUIVALENTS	2025 €	2024 €
Cash at bank and in hand	361,308	825,583
Solicitors' Funds Held Liquidity Fund	5,568,160	5,488,783
Other Short-term Liquidity Fund	2,019,262	3,457,480
	7,948,730	9,771,846
12. CREDITORS: Amounts falling due within one year	2025 €	2024 €
Accruals and other creditors	87,723	91,869
Solicitors' funds held	5,391,285	5,394,305
Income Tax	-	-
	5,479,008	5,486,174
13. PROVISIONS FOR LIABILITIES	2025 €	2024 €
Provision for claims:		
At beginning of financial year	6,395,421	5,161,811
Provision made (Note 6)	745,199	3,844,718
Claims paid	(1,932,641)	(2,611,108)
At end of financial year	5,207,979	6,395,421

LAW SOCIETY OF IRELAND COMPENSATION FUND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025****14. FINANCIAL INSTRUMENTS****2025****2024****€****€**

The carrying value of the Fund, financial assets and liabilities are summarised by the category below:

Financial assets

Measured at fair value through the income statement

Listed investments (Note 9)

33,966,039

29,738,143

Short-term Liquidity Funds (Note 11)

7,587,422

8,946,263

Measured at undiscounted amounts receivable

Debtors and Prepayments (Note 10)

65,074

69,535

Amounts due from related undertakings (Note 10)

414,952

832,793

42,033,487

30,640,471

Financial Liabilities

Measured at undiscounted amounts payable

Creditors (Note 11)

5,479,008

5,486,174

15. RELATED PARTY TRANSACTIONS

During the financial year the expenditure of the Compensation Fund included expenses and payroll costs totalling €5,957,993 (2024: €5,562,855), which were recharged to it by the Law Society of Ireland. The amount due from the Law Society of Ireland at the financial year end is shown at note 10.

The total remuneration for key management personnel which consists of the 3 Directors and 4 Section Heads/Managers (2.65 fulltime equivalents) for the financial year totalled €515,570 (2024: €501,077; 3 directors and 4 Section Heads/Managers – 2.65 full time equivalents).

16. PENSIONS

The Society and the Law Society of Ireland Compensation Fund are the participants in a multi-employer defined benefit pension scheme, operated by the Society. Under FRS 102, the Society as sponsoring employer of the schemes will recognise the entire net defined benefit cost and the relevant net defined benefit liability in its financial statements. Pension costs for the defined benefit scheme are assessed in accordance with the advice of an independent qualified actuary using the projected unit method.

The pension charge for the Compensation Fund for the financial year was €383,572 (2024: €352,870).



The Law Society of Ireland is committed to energy efficiency, minimising waste, reducing water consumption, encouraging greener modes of transport, and generally encouraging a culture of sustainability and an awareness of our impact on the environment.

A limited number of hard-copy annual reports have been produced for administrative, accessibility, and archival purposes.

Our full corporate responsibility statement is available at www.lawsociety.ie/csr.



COMMITMENT TO THE ENVIRONMENT

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Hannah Hennessy from Co Westmeath is a trainee solicitor at Niall J Moran Solicitors in Tullamore, Co Offaly. She's training close to home thanks to the Law Society's Small Practice Traineeship Grant, which supports small firms in taking on trainees they might not otherwise be able to resource. Hannah is the first trainee ever employed by the law firm, and is one of only two trainees in Co Offaly.



Building a bridge to the future

Niall Moran (Niall J Moran Solicitors, Tullamore) never had a trainee solicitor – until he was successful in his application for the Law Society's Small Practice Traineeship Grant. As a result, Niall has been able to offer a place to trainee solicitor Hannah Hennessy from Westmeath. The grant is helping to tackle 'legal deserts' across the country by encouraging trainee solicitors to train – and remain in practice – in their local communities. Niall says: "Strengthening access to community-based legal services is key to helping rural Ireland thrive. This grant supports small legal practices outside Dublin and major urban centres to take on trainee solicitors – boosting local talent and expanding access to justice."



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