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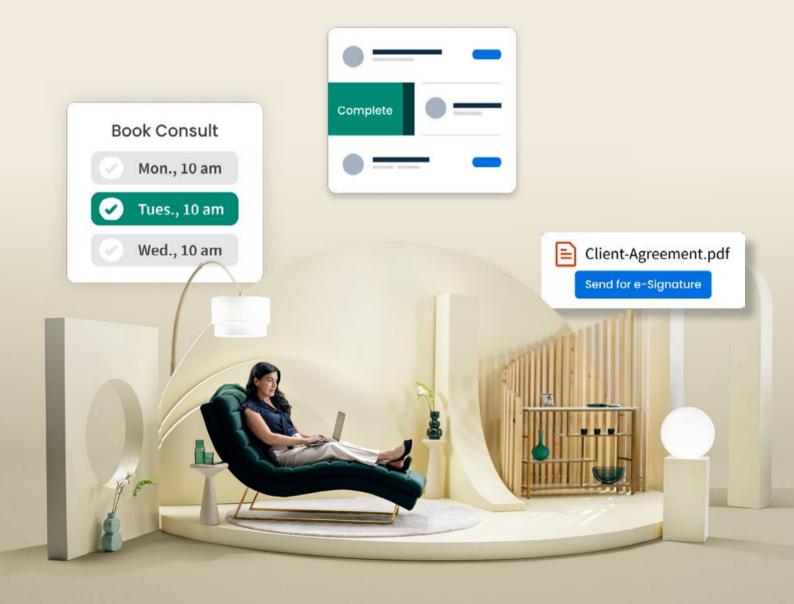
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gazette

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INNOVATING FOR THE

mall practices are the foundation of legal services in communities across the country.

Taking steps to continue supporting their viability has been a key focus of my term as president.

A number of new Law Society services were launched this year to help address some of the issues facing small practices, including the dedicated Legal Tech Hub on lawsociety.ie. Small Practice Month, in October, consisted of events and resources designed to meet the unique needs of this sector in practice, business, and wellbeing – with a focus on conveyancing, technology, and recruitment.

The Law Society's commitment to broadening access to the profession helps support regional practices through initiatives like the Small Practice Traineeship Grant, the PPC Hybrid course, and Access funding programmes. Five grants have been awarded to regional firms in Cork, Meath, Monaghan, Roscommon, and Wicklow this year – with an additional grant to follow in December.

Rural solicitors

Innovative solutions are needed to attract and retain solicitors in rural areas. The Law Society has made further recommendations to Government in this regard, including the need to invest in business supports and to introduce limited liability for sole practitioners. We will continue to work with key stakeholders to urge their implementation.

I welcomed the publication of the Legal Services Regulatory Authority report in September, which recommended amending the 2015 act to allow for earlier dismissal of baseless complaints. This change would mean less time and stress spent responding to frivolous or unfounded complaints, allowing solicitors to focus on serving clients and running their practice. It would also ensure that genuine complaints were addressed swiftly and fairly. We urge the Government to act quickly to implement this recommendation.



Innovative solutions are needed to attract and retain solicitors in rural areas

President's message

Collaboration and leadership

Earlier this year, I met with Justice Minister Jim O'Callaghan to discuss issues relevant to the profession and the rule of law. It was encouraging to see some of our priorities featuring in the Government's programme for justice and law reform – investing in the courts, reforming property law, developing a solicitor's portal for EPA applications, and promoting diversity within the profession.

A record allocation of over €6.17 billion for the justice sector in Budget 2026 is a reassuring step towards creating a more efficient and effective justice system. The commitment to fully restore criminal legal-aid fees was well overdue. Continued investment in the family-justice system is welcome, as is increased funding for Free Legal Advice Centres.

Medal of Excellence

Access to justice underpins our democracy and the work of every solicitor. The Law Society's new Centre for Justice and Law Reform aims to play a vital role in shaping evidence-based policy and promoting positive change in the justice system. I was privileged to join the centre's advisory board and host its inaugural Summer School. It was also my pleasure to recently present outgoing President of Ireland, Michael D Higgins, with the centre's inaugural Medal of Excellence for his exceptional contribution to advancing justice, promoting thoughtful legal reform, and cultivating a society grounded in fairness, inclusion, and equality.

And speaking of excellence, I am very happy to announce that the Law Society is to introduce a new system of awards to recognise expertise and experience at key milestones in our legal careers. These merit awards range from student designations to the prestigious FLSI Fellowship – longer-serving members will soon be able to apply. Details will be shared in the coming weeks.

Serving as president has been a great honour. I have witnessed first-hand the dedication of colleagues around the country, the commitment of our Council and committees, and the exceptional work of the Law Society's staff on behalf of the profession.

The survey of practising solicitors earlier this year demonstrated that many of you remain optimistic about the future. Yes, there are challenges but, as a determined profession, we are well positioned to adapt, thrive, and seize the opportunities ahead.

EAMON HARRINGTON PRESIDENT

Pere Hour



people

■ WHO ■ WHAT ■ WHERE ■ WHEN ■



Inaugural medal for President Higgins

The Law Society's Centre for Justice and Law Reform presented the inaugural Medal of Excellence to President Michael D Higgins at a special event at Áras an Uachtaráin on 14 October.

At the presentation ceremony, Law Society President Eamon Harrington commented that President Higgins was being honoured for his "exceptional contribution to advancing justice, promoting thoughtful legal reform, and cultivating a society grounded in fairness, inclusion, and equality".

Guests were then given a tour of the Áras. The Law Society wishes to extend its sincere thanks to all of the staff on duty that day who made everyone feel very much at home.



The reverse side of the Medal of Excellence presented to President Michael D Higgins





People







Pics: Cian Redmond

Advocacy in the time of Al

The Centre for Justice and Law Reform and the Law Society's Criminal Law Committee hosted a lecture to commemorate the late Robert Purcell on 2 October 2025. Robert was a distinguished and highly respected solicitor who was renowned for his expertise in criminal law. The lecture, titled 'Advocacy in the time of AI', was delivered by Brendan Grehan SC and explored the impact of AI in the conduct of criminal trials.





'The business of law'

Fergus Mullen (chair, Criminal Law Committee)

The Younger Members Committee conference, titled 'The business of law', took place on 2 October at Blackhall Place. The speakers were Sarah Slevin (partner, RDJ LLP), Michael Quinlan (partner, RDJ LLP), Sorcha Hayes (head of practice regulation, Law Society), Frances Whelan (in-house counsel, Supermac's), Patrice O'Keeffe (managing partner, Comyn Kelleher Tobin LLP), and Cailim Boyle (director and head of legal recruitment, Hunter Savage Ireland). Frank McNamara (solicitor) chaired the event.





Pics: Cian Redmond



People





focuses on sharing knowledge and helping individuals and communities to engage with the legal system. PPC course manager John Lunney was joined by international expert Dr Sean Arthurs (USA) to co-facilitate a series of training events. The centrepiece was the annual weekend orientation from 3 to 5 October for 36 trainee solicitors. They will now lead Street Law programmes in 14 partner DEIS schools. The programme prepares trainees in the skills of delivering practical, interactive and learnercentred lessons on law, democracy, and human rights. The aim is to help young people to see the relevance of the law in their everyday lives.





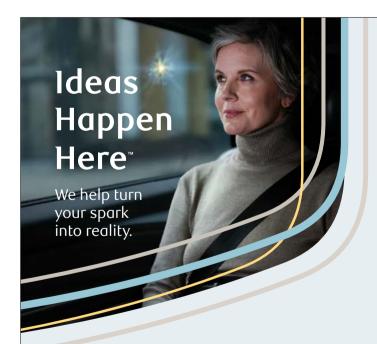




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■ Council election results ■ Legal sector's economic role ■ Law Society's annual report

news

■ YOUR MONTHLY UPDATE ON ALL THINGS LEGAL ■



Higgins honoured for services to justice

he Law Society's Centre for Justice and Law Reform has honoured President Michael D Higgins for his exceptional contribution to advancing justice, promoting thoughtful legal reform, and cultivating a society grounded in fairness, inclusion, and equality.

The inaugural Medal of Excellence was presented to President Higgins by Law Society President Eamon Harrington at a special event at Áras an Uachtaráin on 14 October.

Principled advocacy

Making the presentation, Mr Harrington said: "Throughout five decades of public service, President Higgins has combined scholarship, political leadership, cultural vision, and principled public advocacy to shape the law, policy, and public attitudes.

"Elected President of Ireland in 2011, →

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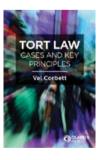
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and re-elected in 2018 with an exceptional personal mandate, he brought to the role a distinctive combination of compassion, intellectual rigour, and sustained commitment to social justice and democratic norms.

"A true leader in every sense of the word, President Higgins is a tireless champion of reforms that deepen democratic participation, protect the vulnerable, and advance equality. His legacy will undoubtedly be grounded in strengthened civil society, cultural renewal, and an unwavering defence of human dignity."

Shaping law reform

President Higgins responded, saying that he was honoured to receive the medal, adding his praise for the goals of the Centre for Justice and Law Reform.

"The centre is such an important and worthwhile initiative, helping to shape law reform and bring about improvements in the justice system through fostering debate among the legal community and beyond and advocating for positive changes to improve the public's experience of the Irish justice system," the outgoing President said.

"The centre's focus on access to justice, economic, social, and cultural rights, democratic norms, and evolving legal services demonstrates a strong emphasis on equity, fairness, and a rights-based approach."

Legal problems

He added that such an approach places a correct emphasis on the marginalised and vulnerable in society – the homeless, the poor, those with a disability or who suffer from mental illness, immigrants, lone parents, and those living or growing up in disadvantaged communities, including Travellers. These cohorts encounter many more legal problems than the rest of the population, he said.

"For some, the justice system is seen as a threat, an adversary, while for others it is there to protect and to ensure peace and order.

"It is worrying to know that recent

figures from the Irish Penal Reform Trust to the Oireachtas Education Committee showed that the majority of those currently in Irish prisons have never sat a State exam, with over half having left school before the age of 15.

"It is also revealing that prisoners in Ireland are 25 times more likely to come from deprived communities – indicating a very clear link between social disadvantage and crime and punishment," he said.

Rights-based approach

The rights-based approach of the Centre for Justice and Law Reform echoed his own advocacy style, the President added, noting "how human rights are based on the recognition of the inherent dignity of every person".

This human dignity requires active protection and promotion within a society that aims for inclusivity and equity, and recognising and honouring such rights, he said.

"We must always remember that humans' inherent worth and dignity are the basis for human rights and equality, where everyone is respected and their rights upheld," the President added.

A shared blueprint

"Support for international frameworks, such as the *UN Agenda 2030* and the Council of Europe's work on human rights, reflects the belief in multilateralism – in a shared blueprint for peace and development founded on human-rights ethics," he said.

"I have every confidence that the Centre for Justice and Law Reform will play an important part in the achieving of a more equal and just society, a thriving and flourishing democracy at peace within a fair and inclusive legal system," the President concluded.

"Gabhaim buíochas libh go léir arís as an onóir seo, agus guím gach beannacht agus rath oraibh i bhur n-iarrachtaí amach anseo. Beir beannacht," a deir sé.

"I thank you all once again for this award for which I am most grateful, and I wish you all well in your endeavours."

Report highlights legal sector's key economic role



n independent report has found that the legal sector is a key contributor to long-term economic growth in Ireland, with €1.4 billion worth of legal services exported internationally, writes

Andrew Fanning.

The KPMG report, Economic Impacts of the Irish Legal Profession, was launched by Justice Minister Jim O'Callaghan on 22 October at Ireland for Law's Dublin International Disputes Week.

The report, commissioned by the Law Society and the Bar of Ireland, says that a "trusted and predictable" legal system has been a key factor in making Ireland's economy one of the most open and globally integrated in the world.

It highlights figures showing that countries with strong and impartial legal sectors and a strong rule of law tend to have a high GDP per capita, adding that Ireland was ranked ninth globally for its rule-of-law score in 2024.

Certainty

The report states that the 1,800 multinational companies that have chosen Ireland as their European base are attracted by certainty and trust in the rule of law, as well as by talent and tax.

"Ireland's legal system plays a vital role in national competitiveness,

supporting employment, innovation, and economic stability," it adds, citing Ireland's common-law system, robust protections for intellectual property, and contract enforceability.

KPMG finds that the top four sectors that engage with legal professionals are financial services; technology, media, entertainment, and telecommunications; head office and management consultancy; and manufacturing. These fours sectors account for 50% of the domestic spending on legal and accounting services, as well as being responsible for a substantial portion of Irish economic activity.

KPMG points in particular to the legal sector's role in facilitating knowledge-intensive and export-oriented sectors such as financial services, technology, life sciences, agri-food, and aircraft leasing.

Employment increase

The report finds that more than 52,000 people are employed in legal services across Ireland – 25,000 directly and an additional 27,000 in the wider economy.

The total number of people employed in the legal sector increased by 10% between the 2011 and 2022 censuses, mainly due to a rise in the number of legal-support staff.

The number of solicitors and barristers practising over the past

At the launch of the KPMG report on the economic impact of the Irish legal profession were Mark Garrett (director general, Law Society), Minister for Justice, Home Affairs and Migration Jim O'Callaghan, and Seán Guerin SC (chair, Council of the Bar of Ireland) five years has remained stable, increasing by 4.8% over that time period.

Pro bono value

Legal firms also drive demand for other services, such as accountancy, management consulting, financial services, technology, and property, according to the report.

The report also highlights the legal sector's role in enhancing access to justice and community support, saying that legal professionals dedicate over 9,300 days each year to *pro bono* work. It estimates the value of this work at up to €14 million.

It identifies AI, data management and protection, alternative dispute resolution, and combating cybercrime as the main growth opportunities for the legal sector.

'Courts need investment'

The KPMG report says that the efficient operation of the courts system is essential for economic prosperity, citing the independence of its judiciary and skilled practitioners as key strengths. It points out that Ireland ranks seventh out of 30 countries for public trust in the courts and legal system, but adds that the courts need investment. The judicial-system budget accounted for 0.07% of Ireland's GDP in 2022 – the lowest share in Europe.

Minister O'Callaghan said that the findings confirmed that Ireland's legal system was not only a cornerstone of democracy, but also a "vital driver" of economic success. "At the same time, the report reminds us that access to justice must be available in every part of our country. My department will continue working with the legal professions to support access to legal services in regional and rural areas, ensuring that the benefits of a strong, modern justice system are felt by all," he added.

ENDANGERED LAWYERS



Mohammad Alamgir

Mohammad Alamgir, Bangladesh

dvocate Mohammad Alamgir is the secretary general of JusticeMakers Bangladesh in France (JMBF), an organisation monitoring the position of lawyers in Bangladesh and the treatment of vulnerable groups. Based in Bangladesh, he has been receiving continuous threats over the past year, including threats to his life and demands for money, both in person and by phone. They relate to his work with JMBF, his professional duties, and his human-rights work, which includes defending victims (including LGBT+ individuals) from BNP-Jamaat-affiliated groups and Islamic fundamentalists.

JMBF reports that, on 31 July 2025, he received threatening messages demanding money from a Bangladesh Nationalist Party (BNP) leader in Dhaka over WhatsApp. On 22 August, he received threats to his life from terrorists while he was attending the Euro-Mediterranean Summer Universities of Homosexualities in France. A number of terrorists came to his court chamber and warned his junior colleague that Advocate Alamgir "will be no more immediately" if he did not stop his activities against the norms of the Islamic religion, as well as the current government.

Physical harassment

Previously, in August 2024, he was physically harassed by BNP supporters at the court premises while he was preparing

to represent clients during the remand hearing of several high-profile political figures of the previous government, Bangladesh Awami League. In October 2024, he was physically attacked at his own court chamber by BNP- and Jamaate-Islami-supported unidentified criminals, where he represented the previous government against various criminals as an assistant public prosecutor.

These repeated threats and attacks are not surprising in the febrile situation that has followed the ousting of the previous Awami League government in August 2024. JMBF states that is has documented 268 incidents of repression affecting 849 lawyers across Bangladesh under the current interim government in the past year.

The organisation states: "Our evidence reveals a systematic, politically motivated campaign orchestrated by the regime and its allies. This campaign has sought not only to intimidate and criminalise lawyers, but also to silence, discredit, and dismantle the legal profession's role in defending victims of state abuse, upholding the rule of law, and supporting democratic resistance."

Patterns of repression

It reports the following patterns of repression:

- Fabricated cases 200 incidents targeting 721 lawyers,
- Arbitrary detention 75 incidents involving 203 victims,
- Physical violence 26 incidents affecting 51 lawyers,
- Targeted killings four lawyers murdered outside custody,
- Vandalism seven incidents targeting chambers, homes, and offices,
- Professional sanctions 16 cases of expulsions from bar associations and licence cancellations.

Alma Clissmann was a longtime member of the Law Society's Human Rights and Equality Committee.

Law Society *Annual Report and Accounts 2024*

The Law Society's *Annual Report 2024* has been published on the website and is also available to download in PDF format.

It provides insights into the organisation's performance through management and committee updates, reports on ESG and corporate governance, top-ten achievements, and the financial statements for the year ended 31 December 2024.

It also includes a wide range of interesting statistics about the profession. See www. lawsociety.ie/annualreport.

The annual general meeting for Law Society members will take place on Thursday 13 November at 6.30pm and will be a hybrid event to facilitate members around the country. To register by 12 November, visit www.lawsociety.ie/agm.

SIGN UP FOR THE FAMILY AND CHILD LAW CONFERENCE 2025!

The Law Society's Family and Child Law Conference 2025 will take place at Blackhall Place, Dublin 7, on Friday, 14 November 2025, from 10am - 3.30pm.

The opening address will be given by Ms Justice Nuala Jackson (High Court). The speakers will include:

- . Ms Justice Marie Baker (retired, Supreme Court),
- Gerard Durcan SC,
- · Claire Collins SC,
- · Keith Walsh SC,
- Dr Aisling Parkes, Dr Simone McCaughren and Dr Kenneth Burns (UCC),
- · Jim Dalton and Mark Dunne (Courts Service, IT),
- Patrick Bergin and Joy McGlynn (Guardian ad Litem National Service),
- Antoinette Moriarty (director of solicitor services, Law Society) and members of the Solicitor Services Team.
- Siún Hurley (chair of the Law Society's Family and Child Law Committee).

A total of 4.25 hours CPD (by group study) are on offer, including 3.25 hours 'General'; 0.5-hour 'Professional Development and Solicitor Wellbeing'; and 0.5-hour 'Client Care and Professional Standards'.

The cost is €175. Register online at www.lawsociety.ie/productdetails?pid=3669.



Council election results 2025

The provisional results of the Law Society's Council Election for 2025 have been announced. There were 3,665 ballots cast – a significant increase on 2024, when 2,300 were cast.

The provisional results were reviewed and approved at a meeting of the scrutineers on 17 October. The scrutineers' report of the results has declared elected the following candidates (the number of votes received appears after each name).

National election

The following candidates were deemed elected in the national election: Paul Egan SC (1,510), Niamh Counihan (1,496), Bill Holohan SC (1,428), Keith Walsh SC (1,413), Brendan Cunningham (1,412), Justine Carty (1,411), Sonia McEntee (1,393), Richard Hammond SC (1,390), Valerie Peart (1,344), Gary Lee (1,286), Hilary O'Connor (1,219), Niamh Ní Mhurchú (1,213), Paul Keane (1,189), Susan Martin (1,183), Shane McCarthy (1,171), and Dónal Hamilton (1,046).

Provincial election

Connacht provincial election: as only a single nomination was received, David Higgins was declared elected as the Connacht provincial delegate.

Munster provincial election: as only a single nomination was received, Derek Walsh was elected as the Munster provincial delegate.

The scrutineer's report will be considered at the Law Society's AGM on Thursday 13 November.

IRLI IN AFRICA



Economic neo-colonialism - the root issue

rish Rule of Law International (IRLI), as part of its programme in Malawi, has been working with the Malawi Human Rights Commission and the Malawi Prisons Inspectorate to investigate starvation and mistreatment in the country's prisons.

Serious reports of starvation among incarcerated people have been uncovered, and specific recommendations for the government have been submitted. Without question, the Malawian government must take responsibility – but accountability must also be recognised elsewhere.

Malawi is one of the poorest countries in the world. Over the past 15 years, its population has grown by 50%, from 14 million to 21 million, and prison congestion is at 240%. No new prisons have been built, and very little has been done to improve existing facilities. Interestingly, however, Malawi's incarceration rate is low – about 80 per 100,000, lower than Ireland's.

The emerging picture, though grim, should not place sole responsibility on the Malawian government. Large multilateral financial institutions, such as the IMF, have compounded

rather than alleviated the country's weak economy. The conditions imposed on Malawi and other developing nations by the now widely discredited structural-adjustment programmes have left little room for national protection and management of domestic economic interests and, instead, have enabled foreign companies to gut emerging economies for their natural resources.

The lack of control many developing nations have had over their economies is not only a clear facet of neo-colonialism, but it also raises a pressing question: how can a government that is not in control of its economy realistically address a globally de-prioritised issue such as the rights of prisoners?

The solution should not be a retreat from multilateralism, as Donald Trump has proposed, but rather a recommitment to it, with meaningful reform. Only then can the original principles of equality and non-discrimination be reintroduced into the global economic order.

Susie Kiely is Malawi country director, Irish Rule of Law International.

PRESENT TENSE

How do you project yourself in the workplace – and what impact does it have? Taking part in a mentoring programme, whether as mentor or mentee, can greatly enhance how you operate. Audrey M O'Sullivan takes the lead

he Women in Leadership mentoring programme has been operating since 2018 and over 550 mentees have participated to date. Both mentors and mentees have found it to be a rewarding experience. The programme has also provided invaluable insights into the state of the profession and its workplace culture.

What has come through repeatedly in the mentoring programme is the importance of respectful communication between colleagues in the workplace. In a competitive employment market, the benefits of being known for operating a positive work environment are obvious. In an increasingly complex profession, spending time actively providing positive leadership can have immense benefits and enable a practice to thrive.

So how can solicitor/
managers and employees
assess the way they project
themselves in the workplace
– and the impact it can have?
Taking part in a mentoring
programme, whether as a
mentor or mentee, can greatly
enhance how you operate.

Perennial questions

As mentors on the Woman in Leadership Programme over a number of years, it is curious to observe that some perennial questions continue to arise for many participants, including "how can I create more impact, especially in terms of my role?" or "how can I have more impact and influence with my boss, work colleagues and clients?" In other words, "how can I build upon my 'leadership quotient' rather than plateau and become stuck?"

A useful dimension to think about in this context is that of personal and professional 'presence' – meaning how we perceive and project our identity in the world. Many clues as to our presence reveal themselves in how we 'show up' in our work. Presence is about our way of being in the world.

Master coach Dorothy
Siminovitch writes that leadership 'presence' is something that's hard to describe – it is elusive, even mysterious, and yet when we see it in others, we recognise it immediately. One simple definition of 'presence' by the International Coaching Federation (ICF) is that presence is "the ability to be fully conscious and create

Presence is 'the ability to be fully conscious and create spontaneous relationship with others using a style that is open, flexible and confident'. For this reason, the ICF regards presence as a key leadership competency, requiring professional mastery



spontaneous relationship with others using a style that is open, flexible and confident". For this reason, the ICF regards presence as a key leadership competency, requiring professional mastery.

'Where' our presence shows up in our lives (for good or for ill) is more easily and clearly recognised in our interpersonal and social exchanges with others at work, because 'presence' is something that is "encountered and known" (according to Siminovitch) only through engagement with other people.

Becoming self-aware

Master coach Geoff Pelham suggests that most people tend to be unaware of the kind of presence they have as they engage with people, day to day, and thus will be unaware of the kind of impact their presence has on others. Yet everyone possesses presence, regardless of their level of self-awareness of what their presence is like or the impact their presence has on others.

So having a conscious awareness of what we evoke (or provoke) in others is like a key to unlocking a door onto a pathway to more fulfilling and rewarding professional and personal relationships. For example, presence is communicated to others powerfully through speech and the words we use – how we breathe, the use of our gaze, and whether we are present and paying attention to a conversation or are distracted.

A particular coaching model on 'aspects of presence' (developed by William Warner, 1975), suggests that presence is embodied through our physical appearance, our manner (how we place ourselves, vis-à-vis others), the quality of our voice (sound quality: loud, soft, high, low, even or varied), our mood (even-tempered or manic, serious or humorous), and whether we are emotionally available and open. It is about our values: whether they are explicit attitudes and values, or implicit and implied. Finally, it represents our 'signature' uniqueness (are we active/ passive, flambovant/serene. ambiguous, orderly/bumbling, inward/outward looking?).

Compelling presence

And while this list of characteristics of presence is important, Siminovitch maintains that a compelling presence also depends on a "coherent and consistent" presentation of self (that who I am on the inside is reflected on the outside), and whether there is 'alignment' between our embodied presence, mind, and spirit that evokes positive resonance in others.

The 'quality' of our presence is also enhanced by focusing on being connected to and embodying our values (what is important to us), our creativity



(flow and play), emotions and our heart-based relations with others, our communication, and intuition. And, as leaders, it is our responsibility to develop, embody, and access these qualities of presence.

Paying attention to the tone of our voice, the quality of our words, and the congruence of our body language as we speak affects the impact we make. It also helps to improve the

effect of our presence if we have the capacity to notice and understand our psychological drivers (are we perfectionists, or do we always have to be right?) and our somatic responses to situations that trigger us.

Emotional intelligence

Using emotional intelligence (the skill of understanding our own feelings) will deepen our self-knowledge, together with having an empathetic and compassionate approach to the feelings of others. This openness equates to a successful leadership arc leading to a leadership 'signature' of executive presence. For this reason, it is useful for us to reflect regularly on the nature of our own presence and become more conscious of it - to understand how and why we react the way we do, and whether we adapt well or not to the volatile, unpredictable, complex and ambiguous ('VUCA') world we live in.

Cultivating presence is a daily integrative practice of all we know and our capacity to cognitively reflect and integrate self-awareness, aspects of our presence and its quality, and emotional intelligence with an empathetic key.

Accordingly, the value of mentoring and coaching as a development approach is that the mentor (and coach) can offer valuable data and feedback for what might be useful for an individual to enhance their presence in terms of what might be needed, wanted, or missing, to reorientate them to achieve their desired goals. This serves to positively influence our social connections. And an authentic presence is fundamental to establishing and maintaining trust, and trust is a key to building successful personal and professional relationships.

Mentoring questions

Some useful mentoring and coaching questions to ask in developing leadership presence include:

• What kind of presence do I (think) I have, and

- what might it evoke and or provoke in others?
- Do I spend time reflecting and working on my personal and professional presence?
- To what extent is my presence grounded and fully integrated (or not) across the aspects of presence?

We all tend to have a default pattern of how we show up to work – and in the world – so the challenge for us is whether we can expand our emotional repertoire and way of being with others. This is important, as who we are (or who we think we are), drives what we perceive – and what we perceive drives who we are, suggests Siminovitch.

Our presence, however, is not static. It can always be developed and enriched, and having a mentor or coach alongside us to accompany us in this challenging work can profoundly accelerate our awareness and mastery in successfully adapting to change in the ongoing VUCA situations we face as we move towards the impact we truly wish to achieve and onwards to unimagined possibilities.

Audrey M O'Sullivan qualified as a solicitor in 1999 and is an accredited executive coach.

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DUSTING OFF PRINGLE

The *Civil Legal Aid Review* sees a future for community law centres in Ireland. Frank Murphy assesses the review in light of the 1977 *Pringle Report on Civil Legal Aid*

he Civil Legal Aid Review, published in April 2025, sees a future for community law centres in Ireland in both its majority and minority reports. While the reports differed in their approach to legal-aid provision, both reference the *Pringle* Report 1977, the outcome of the deliberations of the Committee on Civil Legal Aid and Advice that was set up in 1974.

One of the key recommendations of *Pringle* was the establishment of community law centres (CLC), which were to provide civil legal aid and advice, in combination with the services of private practitioners. The recommendation was never implemented – instead, the Legal Aid Board set up service-model law centres throughout the country, with limited resources.

Taking the FLAC

FLAC started in 1969, and the organisation established Coolock Community Law Centre (now Community Law and Mediation) in 1975 – the country's first community law centre, which was in operation The majority report fails to acknowledge that these independent law centres cannot meet existing demand given their resources. that they are hugely under-funded, and that they have only a tiny fraction of the resources, staff and funding of the chronically underfunded and under-resourced LAB



during the tenure of the Pringle Committee (of which FLAC's Brian M Gallagher was a member). They had discussions with Brent. Camden, Islington, North Kensington, and Paddington law-centre representatives, and considered the community law-centre service in Manitoba, Canada. Convinced that there was a pressing need for legal services, *Pringle* considered the barriers that "deter poor people from seeking the services of a solicitors". Cost, lack of knowledge. psychological issues, and difficulty in reaching services would have to be dealt with.

Legal Aid Board

It recommended that the Legal Aid Board be established, and it provided draft heads of a *Legal Aid Bill*, with legal aid to be provided by solicitors in private practice or employed in a CLC or part-time centre.

In coming to its recommendations, *Pringle* examined the then current attention given to law centres: "The view was put to us that the law is thought of as neither relevant or accessible to the poor in this country, and the centres will have a part to play in changing this."

The practical arguments for establishing community law centres were summarised as follows: less difficulty in availing of services, addressing psychological barriers, access, the issue of social class, opening hours, staff expertise, peripheral legal services, and problems rooted in social conditions of deprivation. As regards whether they would be less expensive to provide, *Pringle* considered that that argument would have to await a later comparative analysis.

Community law centres

Community law centres should, in the main, provide a legal-advice service and refer cases they were unable to handle to private practitioners, with the Legal Aid Board maintaining the balance in the best interests of the community. Staff should be free to take part in any activities consistent with the provision of a comprehensive legal-aid and advice service to the community, education on legal rights, etc.

As to the establishment and location of community law centres, Pringle was of the view that the Legal Aid Board itself should set them up, unless proposals were forthcoming at an early stage from, for example, community groups. Not in a position to say how many would be required, it was considered that at least two should be set up in Dublin, and one each in Cork, Limerick, Waterford and Galway.

Nearly 50 years later, while the Legal Aid Board has service model-law centres





nationwide, there are still only two community law centres in Dublin (Coolock and Ballymun) and one in Limerick. There are none in Cork, Waterford, or Galway – or elsewhere for that matter, though there has been the welcome addition of some independent law centres, including the Mercy Law Resource Centre, the Immigrant Council of Ireland, and the Refugee Council.

Tellingly, *Pringle* reflects that, while the ideal way to establish community law centres is by local community-

group proposals, "it is not an approach which can be relied on completely, because the communities which suffer the most serious disadvantages are likely to be the very ones which will lack the organisation necessary to put forward realistic proposals for the establishment of centres".

Social worker

In addition to solicitors and support staff, *Pringle* recommended that a 'social worker' should be employed in each community law centre to provide a 'filter' service and to foster and maintain contacts with the local community, social service agencies, etc. It was considered that the term 'social worker' could include people with social-science degrees, law graduates who had some training in social work, and people with practical experience in community work.

Experience has shown the practicality of this suggestion, with Coolock employing a community law officer from the outset, and Ballymun a project officer.

Pringle recommended that each community law centre should have a consultative

committee to ensure maximum participation by the local community in the running of their centre, with the Legal Aid Board retaining overall control.

However, the community law centres envisaged by *Pringle* never materialised. The Scheme for Civil Legal Aid and Advice established service model-law centres and, while there was reference to consultation with the local community, this was omitted from the *Civil Legal Aid Act 1995*.

Majority report

In the absence of any Pringle community law centres, the majority report of the Civil Legal Aid Review notes that the seven independent and community law centres (ILCs) have made - and continue to make - a significant contribution to meeting the needs of some of the most disadvantaged communities. It considers that their participation in any future framework will ultimately be a decision for each centre.

Effective use of these law centres may need encouragement and the funding of new centres, and require service-level agreements. The review group recommends that an implementation group and a new legal-aid oversight body should engage with representatives of the ILCs, and review the practicality of their participation in the future framework.

It considers that this would ensure increased coordination of support for users who require it and, given the position that ILCs occupy in assisting marginalised and vulnerable



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communities, their participation in the future civil legal-aid support system should ensure that those communities are catered for to the greatest extent possible.

This engagement could explore the operation of a pilot centre, funded to deliver some of the services proposed in the future framework, such as the provision of information and triage services, with the need for new targeted services being informed by the results of regularly conducted legal-needs surveys.

Minority report

The Civil Legal Aid Review's minority report notes a fundamental area of disagreement with the majority report in relation to this proposed role for independent law centres in the new framework: "The majority report fails to acknowledge that these ILCs cannot meet existing demand given their resources, that they are hugely underfunded, and that they have only a tiny fraction of the resources, staff, and funding of the chronically underfunded and under-resourced Legal Aid Board."

At the very minimum, the

In the absence of any
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minority report expected that the recommendations of the *Pringle Report* that the "setting up of community law centres and legal-advice centres should commence as soon as possible" would be repeated.

For the minority report, it is remarkable and profoundly unsatisfactory that the majority report contains no recommendation for a network of community law centres in areas of high deprivation, along with specialised law centres to target areas of particular need, as a core part of the future framework with the reformed Legal Aid Board and Citizens Information Board.

On the ground

In their analysis of the three community law centres operating in Ireland, Whyte and Casey (Social Inclusion and the Legal System: Public Interest Law in Ireland, 2025) consider that Community Law and Mediation demonstrated the advantages of a legal-aid system combining service and strategic elements. While the collaboration of the Legal Aid Board with Ballymun Community Law Centre shows how the service model could be complemented by a network of strategic law centres, they note that, following the success of Ballymun, a second community law centre was established as part of social-housing regeneration scheme in Limerick.

In Ballymun Community Law Centre, writing this article after receiving the Civil Legal Aid Review, a woman caller on the phone looking for a divorce told me that her local Legal Aid Board centre had closed down. I can only presume that this was due to the recent lack of funding for the Legal Aid Board that has been highlighted in the media. It reminds one of Josie Airey walking the streets of Cork and Dublin over 50 years ago trying to get a solicitor to take her case for a separation before she sat down and wrote her letter to the ECHR.

I told the caller I hadn't heard that, but that she should ring them again anyway, that it would be hard to get through, and that they were inundated with calls. She could wait a long time for them to pick up, but whatever anyone said, she should wait. Many people don't wait and then ring here again possibly two months later – not having waited, they're still not on the waiting list.

It's 2025, and there are still the same difficulties in accessing justice. Despite all the waiting and the reviews with differing approaches, on the ground it is positive that both reports acknowledge *Pringle's* recommendation that community law centres have a future in Ireland. Hopefully, this future will be reinforced in the Minister for Justice's reform proposals.

Frank Murphy is a solicitor at Ballymun Community
Law Centre.

INSULTURY TO INJURY

The Injuries Resolution Board's assessments of section 44 medicalreport fees and the issue of consistent shortfalls in personal-injury claimants' medical-report fees – in breach of the board's own mission statement – both require statutory review. Maria Lakes tears off the band-aid

he Injuries
Resolution Board
(IRB), despite its
stated objective to
offer a "fair, prompt,
and transparent
resolution of
personal-injuries
claims", has consistently applied unfair and
ambiguous rules concerning the awarding of
section 44 claimant medical-report fees.

This has resulted in consistent shortfalls being awarded in assessments in respect of the medical-report fees incurred by claimants and these victims making up the difference from their general damages – the compensation that is intended to make right their injuries. This practice is unfair and lacks transparency.

How has this arisen, how is it being tolerated and, most importantly, why does nobody appear to care?

Eye for an eye

All victims of personal injury who wish to make a claim for compensation must start the process with an application to the IRB and are required to submit a medical report with their application.

The IRB provided claimants with *Guidance* on *Medical Reports* in September 2023, which confirms that "all applications to PIAB must be accompanied by a medical report in order

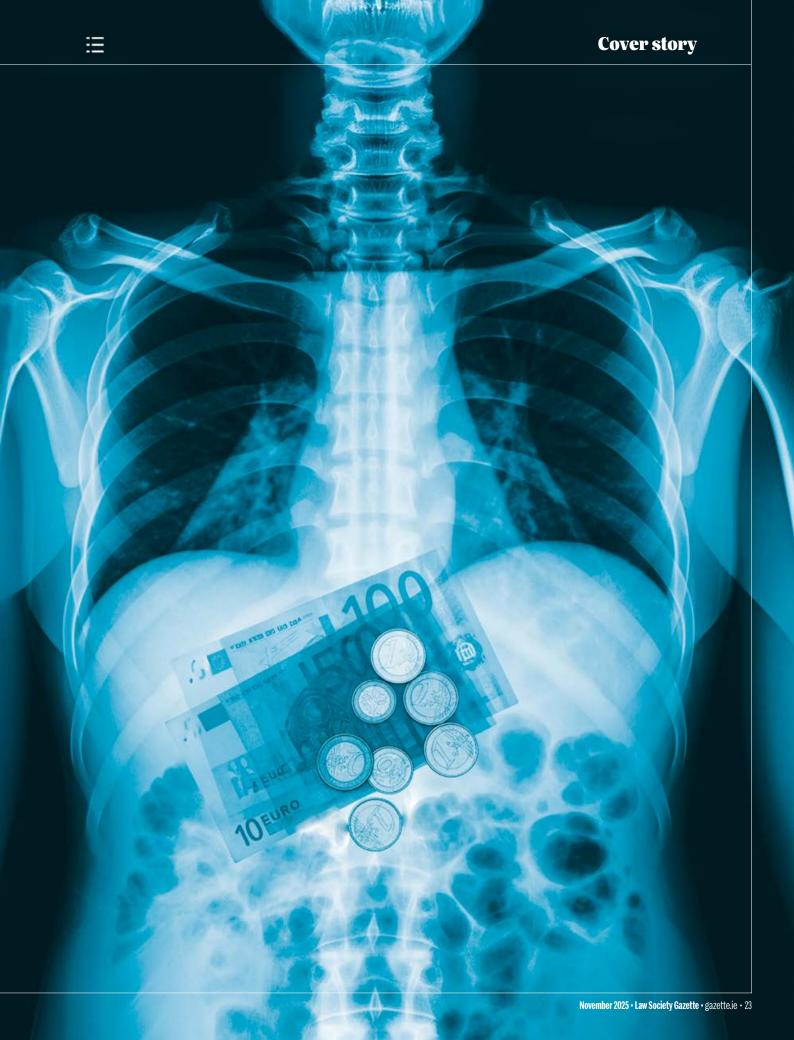
for the application to be deemed complete and accepted into the PIAB process and for section 50 of the *Personal Injuries Assessment Board Act 2003 (Statute of Limitations)* to apply".

They confirm that this medical report is referred to "as a treating medical report" meaning that it should be "prepared by a medical practitioner who has treated the claimant in respect of the personal injuries the subject of the relevant claim".

This guidance also states that "claimants may submit more than one medical report, and any medical report received by PIAB up to the point of assessment will be considered by the assessors".

As regards the cost of the treating medical report(s), the guidance states that the IRB "will consider all fees and expenses submitted by the claimant or on the claimant's behalf. Fees and expenses that have, in the opinion of the board, been reasonably and necessarily incurred by the claimant in complying with part 2 of the *Personal Injuries Assessment Board Act 2003* (as amended) and the rules made thereunder will be allowed in whole or in part as the board in its discretion determines."

Clearly, the IRB envisages that the claimant will obtain a report or reports from their treating medical practitioner to ground their application, and that the costs of such report or reports will be vouched, claimed, and determined by the IRB.





The IRB also provides a template form for a treating medical report, Form B, which states: "If the claim proceeds to assessment, the claimant may be awarded the reasonable and necessary cost of this medical report."

There is no guidance given in this form to medical practitioners as regards the appropriate, reasonable, and necessary costs of the medical report.

Section 44(3) of the *Personal Injuries Assessment Board Act 2003* (as amended) requires the IRB to include in an assessment "those fees or expenses [that] are fees or expenses that, in the opinion of the board, have been reasonably and necessarily incurred by the claimant in complying with the provisions of this part or any rules under section 46 in relation to his or her relevant claim."

It is difficult to understand how any claimant could be denied the full cost of a treating doctor's report in an assessment from the IRB, as this very report is required to comply with the statutory requirements of application to the IRB.

Furthermore, while there is clearly a

discretion retained by the IRB as regards the awarding of this fee in an assessment, there is no information given to the claimant, nor the medical practitioner preparing the report, of the likely rate that will be recovered in the assessment for the report fee.

Lastly, it is important to note that the claimant has already discharged the medical-report fee to the medical practitioner at the commencement of their claim. As the average assessment time for a claim now stands at 11.2 months, according to the IRB's 2024 annual report, the claimant has probably been out of pocket for the medical-report fee for approximately one year by the time the IRB determines whether the cost associated with the report should be awarded in the assessment.

Alas, as will be seen, the full cost of the treating medical report is consistently not being awarded under section 44 in assessments made by the IRB.

Salt in the wound

Time and again in my work as a plaintiff personal-injuries solicitor, I observed assessments where claimants were awarded less than the actual cost of the medical report they submitted to ground their application.

This prompted me to review 103 personal-injury files I opened for clients (from the date of introduction of the *Personal Injury Guidelines*, which commenced on 24 April 2021, to the date of my analysis on 11 February 2025) in which the IRB had made assessments. In 51 of these assessments, the claimant was awarded less for their medical-report fee than the actual cost paid for that report. No reason, explanation, or rationale was given for this shortfall in any of the assessments.

Moreover, there was inconsistency in the level of fees paid for the same consultants' reports in different assessments. For example, the \mathfrak{C}_5 00 cost of the same A&E consultant's report was determined at \mathfrak{C}_4 00 in two assessments, and \mathfrak{C}_4 92 in another assessment. The \mathfrak{C}_5 00 cost of the same orthopaedic consultant's report was allowed at \mathfrak{C}_5 00 in one assessment and \mathfrak{C}_4 00 in another assessment. The \mathfrak{C}_1 ,230 cost of the same plastic surgeon's report was allowed at \mathfrak{C}_7 38 in one assessment, and \mathfrak{C}_6 600 in another assessment.

Again, no explanation has been provided by the IRB for this inconsistent



The recovery of claimant medical-report fees should be continuously monitored by the IRB, included in their annual report, and recognised as a gateway of access to justice. The alternative is that some claimant becomes the guinea pig that launches a High Court challenge on this issue and bears a significant costs risk

GUIDELINES GRID

"Guidelines in relation to assessing the amount to be allowed for medical reports submitted by claimants

Section 44 of the *PIAB Act 2003* gives the board a discretion to include with the Notice of Assessment a direction that the assessment shall include the fees and expenses, in whole or in part, that have been reasonably and necessarily incurred by a Claimant in complying with Part 2 of the *PIAB Act 2003*.

With effect from 1 February 2019 in considering whether to give such a direction in relation to the cost of medical reports submitted with an application, the board will consider:

- The receipted cost of the report,
- The content of the report, and
- The specialisation of the doctor who prepared the report.

Reports outside of these specialities should be considered on a case-by-case basis:

- \le 120 to \le 175 for a limited report more in the form of a letter/account of injuries suffered. This

While each case will be considered on its own merits, it is expected that the general range of costings for reports (a detailed Specialist Report which would ideally include a prognosis) will be, as follows:

Neurosurgeon/ neurologist/ neurophysiologist	Up to €750
Psychiatric	Up to €650
Plastic/hand surgeon Maxillofacial	Up to €600
Orthopaedic ENT [Ear, Nose and Throat]	Up to €500
A&E General Surgeon Ophthalmologist	Up to €400
GP Dental Rheumatology	Up to €350

All amounts are net of VAT

is based by reference to reports such as those provided for Social Welfare and life-assurance companies which cost less than €100.

- \leq 45 to \leq 75 for a note from the doctor reporting the injuries suffered. This is based by reference to the cost of a doctor's visit and sick/absentee note being provided.
- Where multiple reports are submitted with the application, the following should be considered:
- Do the reports cover the same injuries and treatment thereof such as reports from A&E, orthopaedic, GP, physio, chiropractor, etc,
- Are the reports from different specialists on different aspects of the injuries suffered, such as orthopaedic, plastic surgeon, dental, psychiatric, etc?
- Where further reports are submitted subsequently after the application:
- Were the reports requested by PIAB,
- Would the injuries have been covered in the report by the independent examiner/s,
- Is there anything unusual in the reports that would affect consideration of the application?"

approach. Certainly, one would recover the €500 orthopaedic fee and the €500 A&E consultant's report on taxation/adjudication. The plastic surgeon's report of €1,230 would likely be reduced on taxation/adjudication.

Cruising for a bruising

It is contended that there is no justification for the approach of the IRB to this issue. The cost of a claimant's medical report is surely reasonable and necessary, as required under section 44(3) above. In the interest of fairness, I asked the IRB for information under the *Freedom of Information Acts* to try to understand their position.

I sought: "All guidance/guidelines or policies or training in place for assessors to inform them of how much to award for claimants' medical-report fees."

I received an extract from the *IRB Process Manual* (version 10, dated 21 March 2022), wherein the following guidance is given to IRB staff:

"Under Section 44 the Board, on the making of an Assessment, may direct the accepting Respondent to pay to the Claimant a specific amount being the whole or part of the fees and expenses that in the opinion of the Board have been reasonably and necessarily incurred by the Claimant in complying with Part 2 of the Act or any Rules made there under. Each case should be considered on its own merits based on the information provided. In relation to medical report fees and legal expenses the following guidelines apply:

- Guidelines in relation to assessing the amount to be allowed for medical reports submitted by Claimants, and
- Guidelines on legal Costs under section 44 of PIAB Act 2003."

I also received the guidelines in relation to assessing the amount to be allowed for medical reports submitted by claimants (which are dated 1 February 2019) – see panel.

Whole of your health

A further FOI request seeking "all rules and guidance and training or other documentation regarding the use of discretion by the IRB staff in awarding section 44 medical-report costs in an assessment" revealed no further documents.

Of note, the above guidelines have not been revised since 1 February 2019. During the last six years, the costs of medical reports have increased, as any personal-injury solicitor can attest. No account has been taken of this.

The IRB certainly must be aware of the increase in medical-report fees. Of note is their annual report 2024, which records a sum of €7,891,081 in respect of medical-report fees due to be reimbursed to the IRB, which is an increase from €7,392.629 the year previously. These medical-report fees are in respect of the independent medical report that the IRB arranges when assessing a case. The IRB has an independent medical panel that provides this service, and the costs of these reports are reimbursed to the IRB by respondents.

The fees paid to the medical practitioners on this panel are unknown, since an FOI request for "the independent-medical-panel fee structure and all data to do with fees to be paid to medics on the independent medical



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panel" was refused under section 36(1)(b) of the *FOI Act* as it was deemed to be commercially sensitive information.

Further, an FOI request for the average cost paid to independent medical-panel doctors used by the IRB, broken down into the various disciplines in the 'guidelines grid' in the panel, was also refused in circumstances where monthly financial reports of the IRB would provide some information regarding payments to GPs, orthopaedic surgeons and psychiatrists only, and this information was also refused under section 36(1)(b) of the *FOI Act*.

Turn your head and cough

The IRB requires all respondents to fully reimburse it for the costs of the medical reports of the independent medical practitioners, but will not always require respondents to fully reimburse the claimants the costs they have paid their treating doctors for their medical reports. This is a perplexing approach to take towards the victims of injury by an arbitrator charged with the task of fairly compensating such victims.

The current approach of the IRB to claimants' section 44 medical-report fees is arbitrary. The IRB holds no records of the percentage of claimants awarded their full section 44 medical-report costs, no records of the average shortfall suffered by claimants of these medical-report costs, and no records of any discussions/consideration or review of the 2019 guidelines in relation to assessing the amount to be allowed for medical reports submitted by claimants. There are two previous versions of these guidelines, dated 11 December 2018 and 19 December 2017.

The IRB has confirmed that it does not record the medical-report fee claimed on their operating system, but rather this is

manually inserted on a 'submission form' document for each individual claim. As this field is not recorded on their operating system, no reports can be generated concerning the medical-report fee claimed. This suggests that there is little, if any, oversight or monitoring of the level of medical-report fees claimed by claimants versus those awarded under section 44.

The IRB does, however, record the total amount awarded for medical-report fees, and an FOI request seeking "confirmation of the average amount awarded to claimants for the medical report they submit to IRB" from April 2024 to March 2025 reveals an average of €373. This figure seems low, but without any information regarding the amount claimed for these reports, no conclusion can really be drawn from this data.

Get well soon

I am tired of assessments that do not include the full cost of the medical-report fees incurred by victims, especially where the fee is reasonable. This is unfair. Full medical report fees are often not awarded in infants' assessments, which is completely pointless, as these assessments, if accepted by all parties, have to be ruled and the judge will award the full medical-report fees as part of the legal costs.

The independent medical-panel fee structure was refused under FOI by the IRB as the IRB was "satisfied that the information ... relates to fee levels charged by individual service providers of IRB's medical panel, and could prejudice the competitive position of those persons in the conduct of their profession or business or otherwise in their occupation".

A victim obliged to take up a medical report from their treating doctor to access a legal remedy has limited bargaining power. They have no understanding of how much a medical report should cost or any awareness of the shortfall they may suffer for the report fee in an assessment.

The IRB assessment of section 44 medical-report fees requires statutory review. Certainly, one full claimant medical-report fee should be awarded in an assessment, unless the interests of justice require otherwise. Any discretion within the process should be set out



The IRB holds no records of the percentage of claimants awarded their full section 44 medicalreport costs, no records of the average shortfall suffered by claimants of these medical-report costs, and no records of any discussions/ consideration or review of the 2019 guidelines in relation to assessing the amount to be allowed for medical reports submitted by claimants

clearly and training should be provided to IRB staff. Claimants and medical practitioners engaging in medical legal work should be made aware of the IRB's approach and rules on this issue.

The recovery of claimant medicalreport fees should be continuously monitored by the IRB, included in their annual report, and recognised as a gateway of access to justice.

The alternative is that some claimant becomes the guinea pig that launches a High Court challenge on this issue and bears a significant costs risk.

I thought it best to highlight this issue in the hope that some momentum follows in order to bring about change. If nothing else, I believe I have discovered a net issue that both plaintiff and defendant personal-injury solicitors can see eye to eye on!

Maria Lakes is a partner in Tracey Solicitors LLP, St Andrew's Street, Dublin 2.







theory of ustice

Director of Public Prosecutions Catherine Pierse believes that fairness – not conviction count – is paramount. Mary Hallissey assesses the evidence



Prosecutions Catherine Pierse, as her office marks its 50th year of playing a profound role in Ireland's democracy and the administration of justice.

"The mission of this office has always been to provide a fair, independent, and effective prosecution service on behalf of the people of Ireland – not on behalf of any individual person.

"When you think about the life-changing consequences of a decision to prosecute, and the risks to the rule of law if prosecutions are not pursued fairly and conscientiously, it's obvious that the number-one priority for a DPP is ensuring high professional standards," she says.

In practice, this means a strong focus on staff training and professional development to deal with the volume and complexity of the work, and on systems and processes to keep pace with court activity.

"We are independent of any noise in the system, from social media, any sectional interests, and obviously pressure from Government.

"We have to make sure that we are actually dealing effectively with the 17,000 cases a year, and that we're moving things forwards and making decisions effectively," the DPP says.

The original position

From a legal family in North Kerry, Catherine Pierse has had a varied career. She studied law with German at UCC before doing a master's in human rights at Queen's University Belfast, and travelled and worked abroad with NGOs before starting a general-practice apprenticeship in Tralee with her cousin Risteard Pierse as her master.

"Those years gave me a great grounding," Pierse says. "Working in Pierse McCarthy Lucey Solicitors exposed me to a wide range of legal work and helped me develop a strong foundation."

She then moved to Dublin to work in criminal defence with Kelleher O'Doherty Solicitors.

Her interest in criminal law was ignited in her teenage years, reading about cases such as the Birmingham Six and Guildford Four.

"I always wanted to work in criminal law," she says. "It was a formative time. If anyone has a chance to do a stint in the District Court as part of their training, I think it's really valuable. I learned a lot about human nature. It was a really eye-opening time for me."

After five years, Catherine moved into public-law roles, including GSOC, the Central Bank during the post-crash reform period, and as head of legal and governance at the Policing Authority, guiding the establishment of processes to oversee garda performance and senior garda appointments.

"That really exposed me to other areas, such as employment law and HR, performance management, and communications," she says.

The difference principle

After joining the DPP as head of the Prosecution Support Services Division, Pierse was appointed as director in November 2021 for a ten-year term. Now four years in, she says: "I'm enjoying it, it's the kind of job that's a privilege to be in," she says.

The office has grown significantly since its founding in 1975. From just four lawyers, it now comprises almost 300 staff and handles

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When you think about the life-changing consequences of a decision to prosecute, and the risks to the rule of law if prosecutions are not pursued fairly and conscientiously, it's obvious that the number-one priority for a DPP is ensuring high professional standards



approximately 17,000 prosecution files a year. Roughly a third are not prosecuted, a third will be prosecuted in the Circuit or Central Criminal Courts, while another third go to the District Courts for prosecution. Of the non-prosecutions, about 500 come back asking for reasons, the DPP explains, and a disproportionately high number will concern sexual offences.

"About 73% of our cases are dealt with within four weeks," she noted, "though more complex cases can naturally take longer – for example, if we need to get more information from the gardaí."

The office's 50 years has seen the emergence of drug-related and cyberenabled crime, and organised crime gangs operating transnationally. International judicial cooperation is also an increasing feature of serious cases. New investigative and forensic techniques are also emerging. "The landscape is evolving all the time," the director commented, and much criminal legislation now originates at EU level.

Although a lot has changed, much has also stayed the same. The DPP's annual budget stands at around €70 million.

Much of the work is supported by private practitioners and An Garda Síochána: 30 State solicitors nationwide are private practitioners contracted by the DPP through a public competition. Likewise, a panel



of 200 barristers is used for Circuit and Central Criminal Court work. Gardaí handle summary prosecutions in the District Court.

Ireland's prosecution model remains unusual by international standards, the DPP comments: "The Irish Prosecution Service is quite small at its core," Pierse says, "and that's because we are relying on all these other people to work with us to deliver an essential service. It's a real advantage to have this State solicitor model, which pre-dates 1922, because we can provide a service more locally."

Justice as fairness

The office was created in 1975 to remove prosecution decisions from political hands.

"It's always about bringing things back to the evidence, blocking out external influences, and bringing attention back to the case," the DPP says. This is even more important in an era of press releases from activist law firms and viral social-media commentary.

"I have a fairly positive impression overall of juries," she comments – although also noting that there has been very little research done in this jurisdiction on how juries conduct their deliberations. "From what I observe, juries generally take their role seriously. They are somewhat in a cocoon during a trial." he goal of fairness, and not prosecution at all costs, and the weightiness of their decision-making is repeatedly emphasised to jurors, she says.

The public in general will understand why the DPP doesn't publish reasons for a decision not to prosecute, although the injured party may request detailed reasons and is free to share that correspondence, Pierse says. She quotes former deputy director Barry Donoghue – the worst thing you can have in a democracy is a popular DPP.

This is why the office is forensic about how it approaches cases, Pierse says. A decision to prosecute is a weighty matter and can turn an accused's life upside down, probably forever, affecting family and social life and job prospects. On the other hand, where a decision is made not to prosecute, this can be very distressing for victims, who sometimes perceive that this means that they have not been believed.

"It's a decision that has a huge impact on everyone involved – the accused, the victim, witnesses, and all of their families. Also, there is the public confidence in the rule of law. Because of that significance, it's important that there are checks and balances. That decision to prosecute is tested in court, so there is an accountability mechanism that is probably unparalleled across public decision-making."

The DPP does not detect any public perception that her office is subject to undue influence. "The whole point of setting up a DPP Office was to take it away from the political system," she says.

The DPP is critical of the downgrading by the Law Society's Law School of criminal law, which was dropped as a full compulsory module seven years ago. "I really feel quite strongly about this. It was a really disappointing decision, and it's damaging to the administration of justice if we have a generation of lawyers that are coming on without any kind of basic understanding of criminal law."

(The Law School has, in fact, reintroduced a compulsory criminal law course on this year's Professional Practice Course.)

Reflective equilibrium

One of the biggest shifts in recent years, Pierse notes, is the enhanced focus on victims, particularly since the *Victims of Crime Act 2017*. "We have increased supports for vulnerable victims since 2017, in particular, and that means we can now actually prosecute cases that we couldn't previously."

The DPP also points to a growing awareness of trauma across the justice system: "There is an awareness now that the system has to adapt to vulnerable victims, not vice versa."

ince the *Victims of Crime Act*, complainants are now referred to as 'victims' rather than 'alleged victims', the DPP says. "Most people working in the system understand that if you're talking about a 'victim' in the context of a non-prosecution decision, it doesn't mean that the person who is accused is anything other than presumed innocent."

Letters about a decision not to prosecute can be very difficult to write, the DPP says, because they must contain meaningful information without adding to trauma. "It's really important to preserve the presumed innocence of the suspect, and not to damage the potential for a future investigation. They are very complex letters to write, and we have a team of skilled lawyers tasked with drafting them."

The priority problem

Prosecution services internationally are exploring what role AI can safely play. There's a huge volume of digital evidence being gathered now, and data is moving in huge quantities between systems that were never designed for it.

Data moves in chunks through a system not yet equipped with modern cloud-based infrastructure. It's inefficient and slow, but moves are underway to shift to cloud-based data storage.

Pierse is adamant that AI can never replace human judgement, but it can flag key terms, or summarise information.

The impact of digital overload is most evident in the legal principle of disclosure, which has evolved through case law and practice but not in legislation, the DPP explains.

Recent Supreme Court decisions have clarified that victims' privacy rights must be protected – particularly in areas

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such as counselling records – while still upholding the accused's right to a fair trial.

Pierse believes the current model places an impossible burden on prosecutors to identify what might be relevant in a vast volume of data, without any engagement from the defence. It is, equally, a hugely difficult task for defence practitioners to interrogate the volume of data.

"My view is that real consideration should be given to creating a statutory obligation on the defence to engage with the prosecution in relation to disclosure at an early course, including, potentially, defence statements," she says.

Thought experiment

The DPP also calls for legislation that would require defence statements or early engagement, similar to that in other jurisdictions. Minimising unnecessary delays should be the main goal. She refers to a 2023 report by UCD academic Marie Keenan, commissioned by the Department of Justice, which described a 'culture of last-minute-ism', where vital preparation only begins in the final days before a court date.

The DPP also sees potential in the current legal-aid review to restructure payments in a way that encourages earlier engagement. "We need to see trial dates for what they are – an extremely expensive and valuable resource – and trial dates should only be set down where there is a genuine intention to contest a case."

hile better collaboration across the justice system could help bring about efficiencies, Pierse says there is also a need for increased investment in the criminal justice system. She welcomes the recent appointments increasing the number of Central Criminal Court judges from five to 12 and says that there is also a clear need for more judicial appointments to deal with criminal cases in the Circuit and District Courts. There also needs to be an appreciation that, when there is a decision to appoint more judges, all of the infrastructure and personnel to support more court sittings also needs to be resourced - courtrooms, prosecutors, probation officers, and criminal-defence lawyers.

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We have to make sure that we are actually dealing effectively with the 17,000 cases a year, and that we're moving things forward and making decisions effectively



Pierse would ultimately like to see a truly national prosecution service where there is consistency of prosecution service, including in the District Court.

The veil of ignorance

For the majority of the public, their only interaction with the criminal-justice system will be in the context of a District Court case. Ensuring a high standard of summary prosecutions is key to ensuring public confidence in the rule of law.

"One of the advantages of a having a prosecution service where a professional lawyer is assessing the evidence is that you have some distance between the investigator and the prosecution.

"If you're very invested in an investigation, there is a risk of investigative bias. So a prosecution service offers a safeguard, to take a file and look at it in the cold light of day and assess whether there is enough evidence."

Approximately 200,000 summonses and charges are taken by An Garda Síochána in the District Court every year.

For the moment, what is being looked at is a process whereby the Office of the DPP has a greater role in supporting the gardaí in bringing prosecutions and in monitoring that work. In time, more of this work could be prosecuted directly by the DPP. In fact, this is what happens already in Dublin, where the office prosecutes certain cases in the District Court, such as contested road-traffic and domestic-violence cases.

"All of us who work in the criminal justice system understand what a precious thing it is to live in a society where there is widespread support for the rule of law, and we must continue to earn and maintain this public confidence," the DPP concludes.

Mary Hallissey is a journalist at the Law Society Gazette. \blacksquare



GAL interrupted

As Ireland's child-protection system undergoes long-awaited reforms, a new study sheds light on the crucial role of guardians ad litem in family-contact disputes concerning vulnerable children in State care. Lisa O'Reilly shares the findings

ith the Child Care
(Amendment)
Act 2022 now
enacted, but full
implementation
still underway,
practitioners
are increasingly
concerned that

changes could undermine the independence of guardians *ad litem* (GALs) and their ability to effectively advocate for the welfare needs of the children they are court-appointed to represent. This independence, as new empirical research shows, is the foundation of effective advocacy for children in foster care.

For solicitors and barristers managing child-care proceedings, the stakes are extremely high. Family contact – those supervised meetings or communications between children in care and their birth families – often forms the emotional core of cases, balancing a child's right to relationships with potential risks of harm.

Judges also look to GALs to cut through adversarial noise and offer impartial insights and best-interest solutions. However, with reforms aiming to create a national GAL executive agency, concerns are growing that bureaucratic oversight might undermine this neutrality, echoing criticisms

of England's Child Impact Assessment Framework model, where a diluted service and political considerations have diminished trust and confidence from the child's perspective.

Enter the first-ever Irish study on GALs' practical impact, based on my own experience of over 20 years in the field. Based on surveys and focus groups involving District Court judges and GALs, the research not only confirms the value of independent representation, but also provides actionable insights for legal professionals navigating these turbulent changes. As one judge remarked: "GALs succeed where others fail because they're impartial."

For lawyers representing parents, foster carers, or Tusla, understanding these findings could sharpen advocacy strategies, enhance client outcomes, and potentially influence how reforms develop.

Pushing tin

In Ireland, GALs are court-appointed advocates responsible for representing a child's voice and best interests in care proceedings, as outlined in section 26 of the *Child Care Act 1991*. Independent of parents, social workers, and agencies, they assess a child's needs, observe family interactions, and report to the court – often tipping the scales in contentious contact decisions. This role reflects the 2012 referendum on article 42A of the Constitution, which prioritises children's welfare and rights and which committed Ireland to giving



In 85% of responses, judges highlighted how GALs provide psychological context – explaining, for instance, why a child's postcontact distress might stem from unresolved trauma rather than parental fault

them an effective voice in applications that affect their interests.

The 2022 act seeks to standardise this patchwork system by creating a national service with consistent training, eligibility criteria, and oversight. Proponents argue it will address inconsistencies, such as variable appointment patterns and lack of regulation. Funding seeds were planted as far back as 2020, with $\mathfrak{C}2.8$ million allocated for setup. Critics, including judges and GALs, worry that integrating GALs into a State-aligned agency could compromise their ability to challenge Tusla or other parties, thereby hampering the ability to progress the needs of children.

his tension forms the backdrop to the new research, which hypothesises that independent GAL representation enhances family contact outcomes for children in foster care. With nearly 6,000 children in State care – 91% in foster placements – many grappling with abuse, neglect, and fractured attachments, effective contact is crucial. Poorly managed visits can retraumatise, while well-supported ones aid healing and identity formation. The study aims to fill a critical evidence gap: until now, reforms have proceeded without robust data on what actually works.

Tomb raider

The study employed a mixed-methods approach, blending surveys and focus groups for a practical, real-world lens. All 60 District Court judges were invited; 21 responded (a 35% rate), offering rare judicial perspectives. Among 84 experienced GALs, 34 participated (40%), with an additional focus group of eight delving deeper. Ethical safeguards, including anonymity, ensured candid responses.

Key findings resonate directly with legal practice. First, GALs overwhelmingly (97%) advocate for more or betterquality contact, viewing it as essential for rebuilding relationships. They craft bespoke plans, extending beyond parents to include siblings or former carers if meaningful to the child. For solicitors, this underscores opportunities to leverage GAL reports in arguing for flexible arrangements under section 37 of the 1991 act, which mandates reasonable access.



Judges were unanimous in praising GAL independence as their "most trusted asset". In 85% of responses, they highlighted how GALs provide psychological context – explaining, for instance, why a child's post-contact distress might stem from unresolved trauma rather than parental fault. This impartiality allows GALs to mediate high-conflict disputes, de-escalating tensions between Tusla, parents, and carers. One judge noted: "They refocus everyone on the child, often brokering agreements that avoid protracted hearings." Barristers in adversarial proceedings could use this to push for GAL involvement early, reducing court backlogs and costs for clients.

standout theme was the role of play in making contact 'meaningful'. Endorsed by 92% of GALs, play-based approaches – simple activities like drawing or games – help children express emotions they can't verbalise. In lay terms, think of it as using a child's natural 'language' to ease anxiety and foster bonds, drawing on concepts like attachment (the deep emotional ties formed early in life) without getting bogged down in theory. Judges supported this, with GAL recommendations on play-equipped venues influencing orders. For family-law practitioners, this offers a tool to advise clients: parents could prepare for visits with play tips, while solicitors might cite the research to challenge restrictive contact plans that ignore developmental needs.

Support gaps were stark. GALs flagged misinterpretations of children's behaviour – for example, tantrums seen as evidence against contact rather than trauma responses –



leading to unnecessary reductions. They called for traumainformed training across the board, including for foster carers and social workers. In court, lawyers could draw on these insights to counter biased assessments, advocating for holistic evaluations that prioritise healing.

Wanted

The study's judicial chorus is clear: erode independence, and you risk silencing children. Judges drew parallels to the English agency Cafcass, where State integration has led to bureaucracy and lost credibility. In Ireland, with reforms still in limbo, similar pitfalls loom. GALs fear agency oversight could align them too closely with Tusla, muting challenges to State decisions. As one focus group participant said:

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Based on surveys and focus groups involving District Court judges and GALs, the research not only confirms the value of independent representation, but also provides actionable insights for legal professionals navigating these turbulent changes "We advocate without budget constraints. Lose that, and children's needs take a back seat."

or solicitors and barristers, this translates to practical risks: weaker GAL reports could complicate representing vulnerable clients, prolong cases, or skew outcomes.

But the research offers a roadmap. It recommends enshrining GAL autonomy in the new service, mandating play training for contact supervisors, and broadening definitions to include non-biological ties aligned with the *UN Convention on the Rights of the Child*. Judges urged multidisciplinary teams to support reunification where safe, with GALs helping to guide plans under court oversight.

Long-term, the study calls for more research, including children's direct input and post-reform evaluations. Limitations (such as response rates potentially favouring engaged participants) are acknowledged, but the mixed methods bolster credibility.

Mr and Mrs Smith

This research isn't just abstract academia – it's a toolkit for daily practice. Solicitors advising parents in access disputes can reference GAL advocacy stats to push for child-centred plans. As implementation drags on, the message is urgent: preserve what works – independence and mediation and the ability to bring welfare applications before the courts where needed – while fixing flaws like delays. By integrating psychological insights into advocacy, lawyers can enhance decisions, protect clients, and amplify children's voices under article 42A.

In a system where over 5,800 children depend on fair proceedings, this study provides the evidence-led push needed. Reforms must amplify, not undermine, the GAL role – or risk failing Ireland's most vulnerable.

Dr Lisa O'Reilly is a researcher and practising guardian ad litem with over 23 years' experience in Ireland's protection and foster-care system.

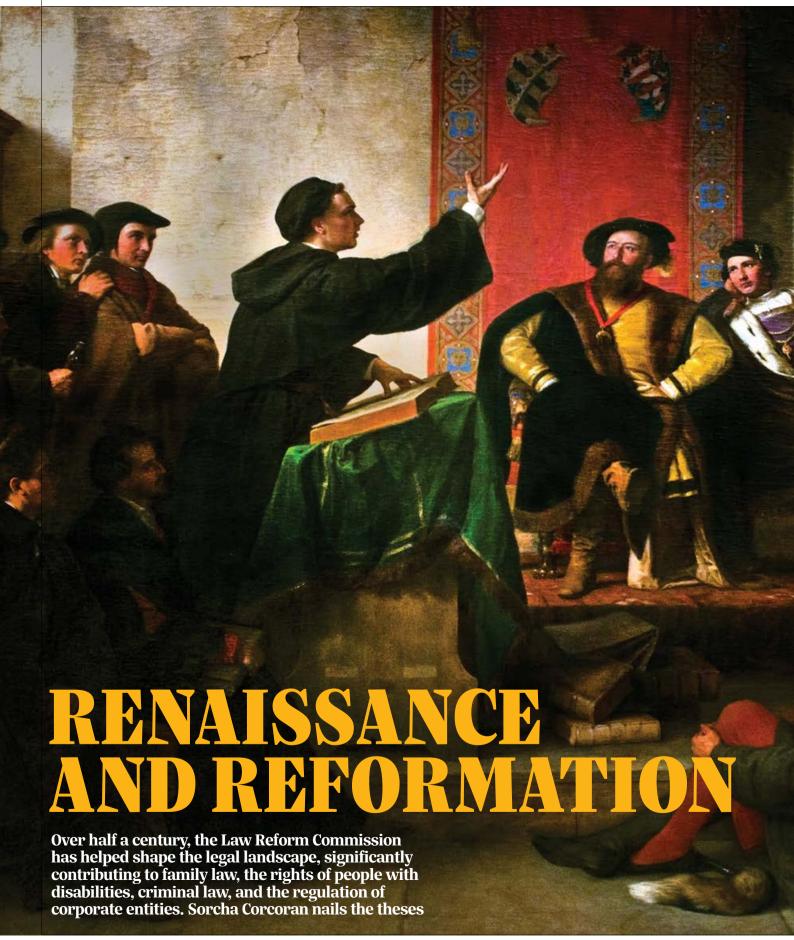
LOOK IT UP

LEGISLATION:

- Child Care (Amendment) Act 2022
- Child Care Act 1991 (sections 26 and 37)
- · Constitution of Ireland (article 42A)
- · UN Convention on the Rights of the Child

LITERATURE:

Lisa O'Reilly, The Child's Independent Voice on Family Contact (2025).
 See www.gallore.ie. Also O'Reilly (2021, 2022, 2025) on play and family contact







Disputation between Luther and Eck, by Carl Friedrich Lessing



n independent institution, the Law Reform Commission (LRC) is responsible for researching and formulating proposals for reforming Irish law to bring it into line with

international best practices. Throughout its work, the commission has upheld its independence and commitment to meaningful legal reform based on transparency and public engagement.

To date, the commission has published 128 reports over five programmes of reform, each one developed to ensure that the law evolves with the times and reflects society's values and needs. Many of these reports have directly influenced Irish legislation. Indeed, the commission's implementation rate of 70% is high by international standards.

The LRC was the brainchild of former Attorney General Declan Costello, who promoted the *Law Reform Commission Act 1975* that provided for its establishment in October of that year.

In his address at the LRC's 50^{th} anniversary conference in September, Chief Justice Donal O'Donnell said that the provision in the 1975 act permitting non-lawyers to be appointed as commissioners remains an important and distinctive one to this day.

In 1975, Dr Helen Burke (lecturer in the Department of Social Science at University College Dublin) was the first non-lawyer to become a commissioner. "At that time, it was clearly anticipated that one of the areas the commission would particularly focus on was the field of family law, where rapid social change was happening and there was a clear disconnect between social reality and legal provisions. In that context, it made sense to have, for example, a social scientist with expertise in the area," said the chief justice.

Family-law modernisation

A significant step in the modernisation of Irish family law came in a report published by the commission in 1982. It boldly proposed that the rights of children should not be restricted on the grounds of their parents' marital status, and that the status of illegitimacy should be removed from the law. This was later reflected in the *Status of Children Act* 1987,



At the LRC's 50th anniversary conference, 'Half a century: the journey of law reform', were Mr Justice Maurice Collins, Dr Andrea Mulligan (LRC commissioner), Mr Justice Frank Clarke (president of the LRC), Ms Justice Eileen Roberts, and Richard Barrett (LRC commissioner)

which abolished the legal concept of illegitimacy in Ireland.

Mr Justice O'Donnell described 1996-2005 as "the golden age of the LRC", which coincided with a new wave of commissioners. Previously, adults lacking legal capacity were governed by the outdated *Lunacy Act* of 1871. The commission published the consultation papers *Law and the Elderly* in 2003 and *Vulnerable Adults and the Law* in 2006, followed by related reports, which proposed a major overhaul.

Recommendations to assess decision-making ability at the time of the decision and replace the wards of court system with a new adult-guardianship system were included in the Assisted Decision-Making (Capacity) Act 2015.

"The pro-capacity, issue-specific approach to determining decision-making capacity pioneered in the *Vulnerable Adults and the Law* report was hugely significant from a humanrights perspective and welcomed by families of adults with intellectual disability, dementia, and acquired brain injury," said Prof Deirdre Ahern of Trinity College Dublin, who worked on this report as a legal researcher from 2004-2005.

"I was delighted to see that this foundational work of the LRC has been built upon since, with the commission proposing legislation to safeguard vulnerable adults from harm."

Draft bills

The LRC has prepared two draft bills, the Adult Safeguarding Bill 2024 and the Criminal Law (Adult Safeguarding) Bill 2024, which are included in its 1,000-page report, A Regulatory Framework for Adult Safeguarding, published in April 2024. The RTÉ Investigates Inside Ireland's Nursing Homes programme, which aired in June, brought the urgent need for such an approach into sharp focus.

Dr Andrea Mulligan was the coordinating commissioner on the adult-safeguarding report, which she described at the conference as a "mammoth undertaking". "We're involved in stakeholder engagement at the moment, and I'm very hopeful that it will be implemented," she said.

"I think it's important to acknowledge that law reform is not just about dry legal concepts, but also about major questions of ethics, morality, and justice. Within the adult-safeguarding context, there were many such huge



To date, the commission has published 128 reports over five programmes of reform, each one developed to ensure that the law evolves with the times and reflects society's values and needs

conceptual discussions, such as, for example, to what extent must the State respect the right of a person to engage in self-neglect?"

Measures in criminal law

Turning to criminal law, Dr Liz Heffernan, associate professor and fellow at TCD, discussed the LRC's report on Child Sexual Abuse and its report on Oaths and Affirmations, both published in 1990.

"That groundbreaking body of work resulted in the enactment of part of the *Criminal Evidence Act 1992*, which established a regime of special measures to support children and persons with intellectual disabilities in giving evidence in trials for violent and/or sexual offences;" she explained.

"It started out as, essentially, the provision of the use of a video-link. Since then, it has blossomed through the transposition of the EU Victims' Rights Directive with the Criminal Justice (Victims of Crime) Act 2017. More recently, that regime has been, I think, buttressed by the enactment of a statutory provision for preliminary trial hearings – which was also something the commission had called for some time ago."

What's interesting to Heffernan in terms of impact here is the transformative effect on legal culture: "There has been a softening in the adversarial and confrontational style of traditional courtroom practice. I think we've also seen some move away from

categorised assumptions about victims, witnesses, and vulnerable persons towards a more individual-centred approach," she said.

"In terms of rights, these changes have involved a recognition that the criminal trial is not just about the binary relationship between the State and the accused, but it's also about the rights of others, notably victims and witnesses."

Game-changing projects

In his speech, Attorney General Rossa Fanning SC highlighted examples of what he regards as "game-changing projects" undertaken by the LRC that have shaped various aspects of the Irish legal system.

"In its report Non-Fatal Offences Against the Person in 1994, the commission recommended reform of both common law and statutory rules on non-fatal offences. It also recommended that most of the Offences Against the Person Act 1861 should be repealed. These recommendations were realised in the Non-Fatal Offences Against the Person Act 1997," the attorney general said.

"I would also draw attention to the *Mediation Act 2017*, which was influenced by the commission's report *Alternative Dispute Resolution: Mediation and Conciliation* from 2010."

The commission's *Reform and Modernisation of Land Law and Conveyancing Law* report in 2005 spanned almost 400 pages in length, he added.

"After that report was published, Michael McDowell (then Minister for Justice) requested the assistance of the commission to prepare a bill to implement the recommendations fully. This ultimately resulted in the enactment of the Land and Conveyancing Law Reform Act 2009," said Fanning.

Legislation Directory

Part of the LRC's remit is to ensure that Irish legislation is accessible to all. It does this by maintaining the *Legislation Directory* on the electronic *Irish Statute Book*, by publishing legislation as

THE THICK OF IT

Dr Joseph Spooner of the LSE's Law School started work at the Law Reform Commission on 1 September 2008, when he was presented with a brief to research the law relating to the enforcement of judgment debts.

"After two weeks on the job,
Lehman Brothers collapsed. Within
my first month, the Irish banking
system closely followed - housing
prices crashed, economic turmoil
ensued, and there was mass
household over-indebtedness," he
recalls in the report Fifty Years of the
Law Reform Commission, produced
for its anniversary conference.

"Suddenly, questions of how the law deals with household debt and default became crucial, and my research brief was expanded to include a comprehensive reshaping of Irish bankruptcy law, which at the time was outdated and draconian."

Tireless and visionary campaigning from stakeholder groups at the time highlighted debtor-creditor law as an important area for reform.

"Their input was indicative of the widely collaborative consultative approach taken by the commission during its reform projects. I had the privilege of meeting stakeholders from across Government, international organisations, industry, legal practice, NGOs and academia," said Spooner.

Two years of intense work produced three publications – a consultation paper (2009), interim report (2010) and final report on *Personal Debt Management and Debt Enforcement* (2010). The Government promptly developed the recommendations for a new system of personal insolvency law, and the result was the *Personal Insolvency Act 2012*.

"There has been a comprehensive cultural change in how Irish law and society think about personal debt, over-indebtedness, and insolvency. The leadership of the LRC played a significant role in realising this change," said Spooner.

amended and undertaking research to enable obsolete legislation to be repealed.

Raymond Byrne, a full-time commissioner of the LRC from April 2016 to July 2021, focused on this aspect of the LRC's work in his conference presentation.

"The commission has made many significant contributions to the fundamental aim of law reform, which the *Law Reform Commission Act 1975* defines as involving, among other matters, codification of law [including its simplification and modernisation], and the revision and consolidation of statute law," he said.

"To take just two examples, virtually all land law and conveyancing law was codified in the *Land and Conveyancing Law Reform Act 2009*, and virtually all the key principles of insurance contract law were codified in the *Consumer Insurance Contracts Act 2019*."

The commission's long-established work on access to legislation includes publishing and maintaining over 500 revised acts (the full text of acts in their 'as-amended' form), tracking amendments to all acts (formerly the *Chronological Table of Statutes*), ensuring that the Statute Law Revision Programme completes the removal of all obsolete pre-1922 legislation, and publishing and maintaining the *Classified List of Legislation* (all in-force acts of the Oireachtas and their statutory instruments, organised under 36 titles).

Byrne noted that, in 2020, the commission proposed that a small group with specialist regulation expertise should be brought together to prepare planned programmes of consolidated legislation.

"The aim would be to consolidate some of the most frequently used legislation, especially where their subject matter has become less accessible through numerous amendments over time. These planned programmes would make the law a bit more accessible and make a contribution to the simplification element of codifying the law, as mandated by the 1975 act," he concluded.

Sorcha Corcoran is a freelance journalist.





Taxman

Matheson lawyer Aidan Fahy is chair of the Law Society's Taxation Committee. Mary Hallissey conducts the audit

ualified in 2004, Aidan
Fahy joined the Taxation
Committee in 2015 and is
now chair.
The committee represents
solicitors on matters of tax
law and policy and provides advice and
guidance on a range of policy, technical,
and procedural tax issues. It plays a

critical role in making submissions to the Department of Finance and the Revenue Commissioners on both technical and policy matters, in its goal of shaping meaningful reforms.

"A fair and transparent tax system is essential to maintaining public trust and fostering voluntary compliance," Aidan comments.



Help

Members of the committee serve as the voice of solicitors on the Tax Administration Liaison Committee (TALC), a collaborative forum involving Revenue and professional bodies such as the Law Society, the Irish Tax Institute, and the Consultative Committee of Accountancy Bodies – Ireland, an accountancy umbrella group. Committee members also actively participate in the many subcommittees and working groups of TALC.

The Irish taxation system is both sophisticated and increasingly complex, Aidan says, and practitioners will tend to get both on-the-job and additional training.

Practitioners seek guidance from the committee on complex, tricky, or novel issues, Aidan notes. Key issues for many





solicitors include stamp duty, capital gains tax and capital acquisitions tax matters, as well as obtaining letters of no audit, and various tax clearances.

"Solicitors in larger firms may specialise in tax law and deal with these issues day-to-day," Aidan explains. "But for many in general practice or smaller firms, these matters may come up less frequently. They often turn to the Taxation Committee for guidance."

The committee meetings are a 60:40 mix of remote and in-person, with a drive to physically meet up at least twice a year. This hybrid model supports flexible working, reduces environmental impact, and facilitates participation by members nationwide.



The committee currently reflects a well-balanced male/ female mix in terms of expertise, career profile, and a large/ small firm mix

Come together

More broadly, Aidan highlights the need to rebalance taxpayer rights and Revenue powers with respect to time limits for assessments. There is an imbalance in the reciprocal rights and time limits that apply to taxpayers' rights to reclaim overpaid tax, the committee believes. It wants a fair balance between Revenue powers and the right of taxpayers to certainty in their affairs.

According to Aidan, Revenue's powers have expanded significantly in recent years, and court decisions have also tended to favour extended timelines for assessments and investigations.

"There's a growing concern about the lack of certainty for taxpayers," he explains. "We're calling for clearer time limits within which Revenue can act, to ensure that matters can be brought to a conclusion and that taxpayers aren't left in limbo indefinitely."

The committee would also like to see enhancements to the participation exemption – to enhance Ireland's attractiveness as a holding company location. This move would attract more business to Ireland, Aidan argues.

In its pre-budget submission to the Department of Finance, the committee also highlighted that it is past time for a review of the tax treatment of food and drink for staff, particularly given the move to dispersed workforces post-Covid. There should be a move away from restrictive rules, and towards flexibility, particularly considering modern working patterns and geographic spread, the submission said.

A day in the life

The committee currently comprises 21 members, along with secretary Nora Ward, and members bring a broad spectrum of specialist expertise across the various tax heads.

Long-serving members with extensive experience help maintain strong working relationships with both Revenue and the Department of Finance, while also ensuring continuity.

The committee places a high value on technical expertise across relevant tax heads, willingness to engage meaningfully with the work, and commitment to regular attendance.



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www.lawsociety.ie/CPDcourses

IN-PERSON AND LIVE ONLINE COURSES				
Date	Course	CPD Hours	Venue	Fee
10 Nov	EU and International Affairs Committee Conference 2025	1.5 general (by group study)	Law Society of Ireland	€65
12 Nov	Sustainable High Performance for In-house Counsel	1 professional development and solicitor wellbeing (by elearning)	Live Zoom webinar	€65
13 Nov	Environmental and Planning Law Committee Conference 2025	3 general (by group study)	Law Society of Ireland	€175
14 Nov	Family & Child Law Annual Conference 2025	3.25 hours general, 1 hour professional development and solicitor wellbeing, Total 4.25 hours CPD (by group study)	Law Society of Ireland	€175
18 Nov	Bitesize Briefings: In their best interests? Children in the Irish legal system	1 client care and professional standards (by elearning)	Live Zoom webinar	€65
19 Nov	Planning for Retirement for Legal Practitioners - Kilkenny	1 client care and professional standards, 1 general, 3 professional development and solicitor wellbeing, total 5 hours (by group study)	Hotel Kilkenny, College Rd, Sugarloafhill, Kilkenny	€185
20 Nov	Solicitor Training Contracts in the Public Sector Symposium	1.5 hours regulatory and 1 hour professional development and solicitor wellbeing (total 2.5 hours)	Law Society of Ireland	€165
20 Nov	General Practice Update Kilkenny 2025	6 hours (by group study)	Hotel Kilkenny, College Rd, Sugarloafhill, Kilkenny	€165
26 Nov	Al for today's lawyer: what you need to know (Technology Committee Conference 2025)	1.5 professional development and solicitor wellbeing. 1 general and 0.5 client care and professional standards total 3 hours (by group study)	Law Society of Ireland	€175
28 Nov	Human Rights Law Conference 2025	5 general (by group study)	Law Society of Ireland	Free
04 Dec	Practice & Regulation Symposium Dublin 2025	6 hours (by group study)	The College Green Hotel Dublin 2	€165
AVAILABLE	NOW ON-DEMAND			
Date	Course	CPD Hours		Fee
Available now	Bitesize Briefings: Planning & Development Act 2024	1 general (by elearning)		€65
Available now	Common Law & Civil Law in the EU from a contractual perspective	2 general (by elearning)		€110
Available now	International Arbitration in Ireland Hub	up to 11.5 general (by elearning), depending on courses completed		€110
Available now	Regulation Matters: on/off boarding clients	1 client care and professional standards (by elearning)		€65
Available now	Domestic Violence and Coercive Control Awareness	0.5 client care and professional standards (by elearning)		Free
Available now	Legislative Drafting Processes & Policies	3 general (by elearning)		€230
Available now	Professional Wellbeing Hub	Depending on the course(s) completed		Free

The committee currently reflects a well-balanced male/female mix in terms of expertise, career profile, and a large/small firm mix.

Key activities and achievements of the committee in 2024/2025 include active engagement in TALC on issues such as the Base Erosion and Profit Shifting (BEPS) Project, indirect taxes, direct and capital taxes, audit, collection issues, and Residential Zoned Land Tax (RZLT).

The committee is also represented on the tax group of the Council of Bars and Law Societies of Europe (CCBE).

It monitors and reviews the e-stamping system, with ongoing consultation with Revenue, and provides commentary on finance bills and acts, as well as input on Revenue and Department of Finance consultations and on updates to Revenue's tax and duty manuals.

The committee also publishes and updates practice notes through the *Gazette*, *eZine*, and online platforms.

The very popular annual *Tax Guide*, published with the *Gazett*e and on the Law Society website, is also the work of the committee.

Recent direct submissions to the Department of Finance have included:

- Tax treatment of interest in Ireland (January 2025),
- Proposed dividend-withholding tax-exemption for investment limited

partnerships (June 2025), and

• Issues on implementation of RZLT.

The committee also collaborates with Law Society Professional Training on the design of tax updates and training events. It also reviews legal professional privilege in the context of tax advice, particularly considering EU and international scrutiny of tax planning and professionals, and relevant CJEU case law. The committee is also represented at the Department of Finance Business Tax Stakeholder Forum.

Now and then

Looking ahead, the committee will continue to focus on active and effective representation at TALC and

Committee focus

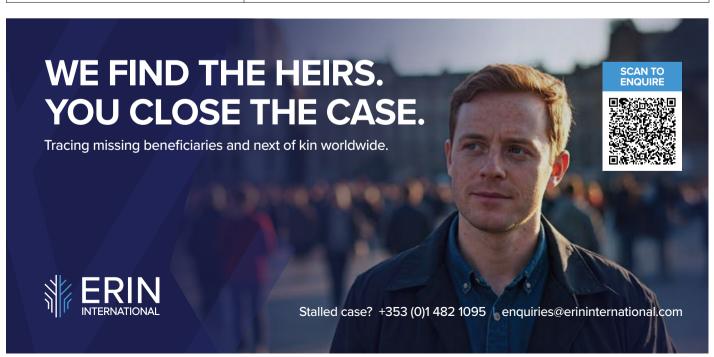
CCBE, as well as ongoing contributions to tax policy and legislative development.

Pre-budget submissions and responses to consultations will continue to be an important part of the work, along with working on updated tax guides and practice notes.

Aidan acknowledges that the tax system – though challenging – is central to the work of many solicitors. The committee remains committed to providing support, engaging with policymakers, and ensuring that the solicitors' profession is well-represented in the development of Irish tax law and practice.

Mary Hallissey is a journalist with the Law Society Gazette.





Safety net

The Special Purpose Fund is a cornerstone of Ireland's solicitor-insurance framework – balancing risk, affordability, and continuity. Paul McCrory checks the bungee cords

he Special Purpose Fund (SPF), initiated by the Law Society of Ireland, is a key aspect of the professional indemnity insurance (PII) system for solicitor firms practising in Ireland. It comprises of two funds - the Assigned Risks Pool (ARP) as the insurer of last resort and the Run-off Fund (ROF) to provide free run-off cover at point of entry for eligible closing firms.

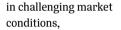
The SPF was first established for the indemnity period 2012/13 in light of increasing claims rates against solicitor firms and the need for a more formal safety net for both solicitors and members of the public.

The SPF was introduced to provide an alternative to existing firms who were unable to secure insurance on the open market, and free run-off cover for eligible closing firms to make retirement affordable and firm cessation safer.

Key attributes of the SPF are:

- It supports market stability in the solicitor PII sector,
- It facilitates insurer participation through a formal agreement,
- It ensures continuity of cover for firms, especially

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 It enables proper cessation of firms for the protection of solicitors and their clients.

The SPF helps maintain a competitive insurance environment, which can lead to:

- More affordable premiums and run-off cover,
- Greater choice of insurers.
- Enhanced risk-management resources.

The SPF is administered by DWF Claims (Ireland) Limited, as appointed by the Law Society.

Who are you?

DWF Claims (Ireland) Ltd is part of the DWF Group Limited, a global service provider including a third-party administrator, delivering integrated claims management and adjusting services across multiple jurisdictions. As part of the DWF group, it operates independently of the legal arm, ensuring impartiality while offering seamless access to legal expertise when required.

DWF Claims (Ireland) Ltd has offices in Harcourt Street with Nichola Rafferty (head of financial lines and casualty) and the author Paul McCrory (SPF manager), together with a team of 11 certified claims personnel handling both financial lines and casualty claims.

The SPF manager
manages the SPF Fund in
consultation with the Law
Society and the participating
insurers. He has extensive
experience in complex
claims across financial
lines, including solicitors,
architects, engineers, and
accountants, and has held
senior roles at AmTrust
Financial Services and IPB
Insurance, among others.

Pool

The Assigned Risks Pool is a form of insurance when no cover is available (a 'lastresort' facility) for firms that struggle to obtain cover in the open market. This is typically for existing firms that are considered to be high-risk, such as firms with a frequent claims history, a financial or practice issue, or some compliance-related issue that means they are not attractive risks to the commercial PII market. These firms would be unable to practise, which might disenfranchise their clients who require legal services, and would cause the closure of a firm, resulting in redundancy and, therefore, diminish overall public confidence.

The ARP also acts as a protective measure to ensure that insurers cannot dictate the types of legal services that solicitor firms can or cannot provide in this jurisdiction by way of refusing to provide cover to specific firm types.





The ARP permits qualified firms to have temporary indemnity cover while they improve their risk profile and practice. The firm must meet rigorous and strict eligibility conditions for acceptance to the ARP. The ARP is also subject to higher levels of scrutiny, including:

- Higher premiums that reflect their high risk,
- Mandatory risk-management audits,
- Enhanced reporting

obligations, and

• A clear indication that the firm is attempting to procure market insurance.

The ARP is not intended to be a permanent option. The ARP will grant indemnity coverage for one year, but this can be extended for one further year by way of application to the PII Committee for approval. If the firm is still unable to procure market insurance after those two years, they will be required

to cease practising and enter the Run-off Fund.

The ARP has not had an entrant for four years. This is an excellent demonstration of the strength and competitive nature of the PII market for solicitor firms in Ireland.

One conclusion that might be drawn is that there is a greater supply of market insurance, and firms are being assessed as improving their prospective capabilities to satisfy the market expectations.

Run to you

The Run-off Fund (ROF) is the bigger, and probably more important, element of the SPF - on the basis that the ROF provides six years' free run-off cover to eligible closed firms.

The ROF helps keep the former firm's clients protected after the firm has wound down and closed their doors, whether because the principal/partners have retired or for other reasons. This longer period is particularly important when dealing with latent claims - those that arise after a practice has ceased, but relate to the work undertaken while still in practice. This latent work may include, but is not limited to, conveyancing, breach of undertaking, loss of opportunity, and wills/probate issues.

The ROF was created, in the first instance, to support retiring sole practitioners and small firms that might not have been able to afford a purchase of extended cover. It provides continued client service, as well as public protection.

To qualify for the ROF, firms need to meet certain eligibility criteria, including:

- · Not having a successor practice,
- Having PII cover for the current indemnity period,
- Meeting a number of cessation obligations that involve:
- a) Providing sufficient notice of closure to facilitate timely cover commencement (collectively 60 days before cessation or policy expiry),
- b) Submitting final proposal forms and insurance policy,
- c) Following the Law Society's close-of-practice procedures,
- d) Performing a risk-

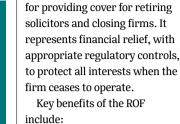
management audit, e) Adhering to claimshandling rules.

Firms that breach these obligations may have additional self-insured excesses that could range in value between €15,000-€30,000, depending on the conduct and gravity of the breach, and can also be charged a premium for runoff cover.

The ROF includes anti-abuse provisions to limit 'phoenix firms' that open and close as a new identity, and in so doing are exploiting the benefits of run-off cover. The Law Society also monitors and enforces these requirements to ensure compliance with the scheme.

These controls being in place, the ROF is a mechanism

The Assigned Risks Pool has not had an entrant for four years. This is an excellent demonstration of the strength and competitive nature of the PII market for solicitor firms in **Ireland**



- Retiring solicitors who meet the criteria receive free automatic run-off cover for six years. This protects them against claims made after they stop practising, which is crucial, since PII operates on a claims-made basis.
- No additional premium the cost of this cover is absorbed into general premiums paid by practising firms. Retiring solicitors don't pay extra, unless they fail to meet cessation requirements.



Analysis

Public protection – ensures clients can still pursue claims for negligence or breach of contract, even after a firm closes.

- Builds trust in the profession and protects its reputation.
- Smooth transition encourages solicitors to retire or otherwise close their firms in an orderly fashion, knowing they're covered.
- Helps avoid last-minute panic or costly private runoff policies.

Together

The SPF is funded by contributions from participating insurers in the Irish PII market. The participating insurers enter into a 'participating insurers agreement' with the Law Society, whereby they agree to contribute to, and support, the SPF. Although, no minimum contribution is required as a condition of the contract, it is important that insurance participation is acquired to ensure that cover is available to firms who are in need of it.

At the start of each indemnity year, insurers are asked to provide estimated gross underwritten premiums to DWF for the purpose of calculating each insurer's market-share percentage of industry gross underwritten premiums. This is important, because each insurer that participates in the SPF is responsible for funding claims arising in the binder year they estimate to have a responsibility. This includes indemnity payments, the legal fees, administrative costs, and other expenses incurred in managing claims.

At the end of the indemnity year, insurers are then requested to provide actual gross underwritten premiums. This data will then allow the

The Run-off Fund is the bigger, and probably more important, element of the Special Purpose Fund – on the basis that the ROF provides six years' free run-off cover to eligible closed firms

Contact us

Manager: DWF Claims (Ireland) Ltd, 8 Harcourt Street, Dublin 2, D02 AF58

Email: SPF@dwfclaims.com

Phone: 01 790 9400/086 203 0643 Fax: 017909401

SPF manager to reconcile and adjust the proportioned market-share deductions for each insurer to ensure their financial obligations are equitable and accurate. From this collaborative funding model, the SPF operates fairly and is able properly to fulfil its mandate on a sound financial basis.

Market song

The 2024/25 indemnity year was significant for the Irish solicitors' PII market, with 13 insurers underwriting policies. We reached a high point of participation of insurers active in the market, up from the 2017/18 indemnity period, indicating a renewed confidence in the market. Increased competition provides solicitor firms with a wider range of options and flexibility, together with competitive pricing and extensions to coverage requirements.

This increased participation comes on the back of a period of global uncertainty across the PII sector, with Irish professionals - particularly in areas considered to be high risk, such as conveyancing and probate - being subject to reduced underwriting capacity and increased underwriting hurdles. The departure of some UK-based insurers from the Irish market exacerbated the situation. However, the tide has turned. Long-standing insurers are making their way back into the market, and new entrants are interested in participating. This should steady the waters even further and continue to improve risk appetites and underwriting confidence.

with the Law Society in the operation of the SPF has

ensured that operational and financial robustness is maintained. DWF currently has day-to-day management of both financial and claims management. DWF works closely with the assigned legal panel to manage the current caseload of active legal claims.

Moving forward, the Law Society's commitment to best practices and stakeholder engagement is key to what could be a real evolution in how risk is assessed and how expectations of professional regulation are handled. One of the outcomes of a developing PII market is that solicitor firms should see ongoing improvements in coverage, claims management, underwriting, and insurer accountability.

Safety dance

The Special Purpose Fund remains a focus of the Law Society of Ireland in protecting the public and the solicitors' profession. By encapsulating support, both via the ARP and the ROF, the SPF also ensures that a solicitor firm's professional obligations can be performed during periods of market transition or uncertainty.

The result of ten years of successful collaboration between the combined legal and insurance sectors sees them continue to operate together to maintain a sustainable indemnity environment. The SPF will continue to develop a strategic relationship with participating insurers and the legal profession.

Paul McCrory is Special Purpose Fund manager of DWF Claims (Ireland) Limited. B

The future of law

Is online dispute resolution the future of law in the digital age? Mr Justice Max Barrett assesses its numerous advantages and the challenges it faces, while highlighting the procedural safeguards required to make it work



he physical courtroom is perhaps facing an uncertain future. The COVID-19 pandemic highlighted what had been quietly unfolding for decades: the potential for the evolution of courtroom practices through technology. By the early 21st century, innovations such as the e-filing of documents, electronic court records, video-conferencing, and assistive technologies for people with disabilities were already reshaping court systems worldwide.

The pandemic accelerated this transformation dramatically, pushing courts across the globe into adopting remote hearings as an emergency response to unprecedented challenges. The sudden shift was remarkable. Judges, lawyers, and disputants turned to platforms such as Microsoft Teams and Zoom, with documents being shared through Google Docs and email being used for service and notice.

Key advantages

The global integration of technology into courts has yielded several key advantages:

- Greater accessibility technology facilitates access to a broader range of legal services,
- 2) Streamlined processes

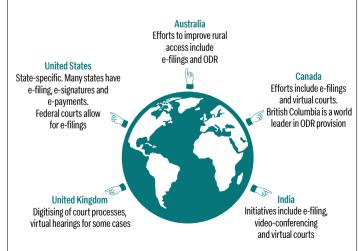
 automation reduces
 bureaucracy, expediting tasks
 such as document filing and
 evidence submission,
- 3) Enhanced accuracy access

by the judiciary to better data practices and tools entails a number of potential advantages, such as better marshalling of information, access to more pertinent information, and even access to prediction-oriented methodologies,

 Cost reduction – remote participation allows foreign witnesses to testify without the expense of travel and other logistical costs. Of course, online dispute resolution (ODR) technology, while promising, is not without its challenges. In the United States, the Brennan Centre for Justice has pointed to, among other matters, studies of videoconferencing in the courtroom context that suggest that:

- Bail can be set at a higher amount when set remotely,
- Immigrants can tend to be less believed and more often deported when hearings are conducted remotely,
- Children, when viewed remotely, may tend to be viewed as less accurate,
- Video-conferencing can make attorney/client communications more difficult, and
- It can be harder for selfrepresented disputants to obtain representation and other support.

All that said, the Brennan Centre acknowledges the potential of virtual proceedings to enhance access to justice through reduction of costs and an increase in accessibility. And



 $Some\ e-court\ initiatives\ in\ common-law\ jurisdictions$





The success of technology in the courtroom context depends in part (perhaps even primarily) on its ability to uphold procedural safeguards – a cornerstone of justice



Procedural safeguards

The success of technology in the courtroom context depends in part (perhaps even primarily) on its ability to uphold procedural safeguards – a cornerstone of justice. As former US Supreme Court Justice Felix Frankfurter noted in *McNabb v United States* (1943) – and his observation still holds true – "the history of liberty has largely been the history of observance of procedural safeguards".

If these safeguards can be preserved or enhanced through digital systems, a bright future for virtual hearings seems assured.

In a report published in 2018 under the auspices of the Institute for the Advancement of the American Legal System, John Greacen identified 18 ways in which American courts could use technology so as to serve people better. Among the benefits that Greacen attributes to greater use of technology are the following:

- Pleadings should become more complete and more readable,
- Court hearings should become less time-consuming,

- Swifter despatch of simpler cases should give judges more time for deciding more complex cases,
- Courts would be enabled to produce written judgments and orders at the end of hearings,
- Parties should better understand court processes and orders,
- Proceedings should become less confrontational and conflict driven, and
- Public perception and the standing of courts should improve.

Although Greacen's publication was written in the American context, there is no reason to believe that its analysis, observations, and conclusions do not have wider resonance.

Key lessons

What key lessons can be derived from the foregoing? International experience, particularly in the US, suggests the following:

- A physical courtroom is no longer invariably essential to the adjudication process,
- Digital courtrooms can improve access to justice,
- Efficiency and cost savings are core benefits,
- Technology can enhance transparency and accountability – though public access can be an issue,
- Demonstrating the advantages of ODR through pilot projects, data, and examples from other jurisdictions may help to overcome any initial scepticism and build trust,
- Upholding procedural fairness is critical for the success of ODR platforms,
- Remote systems must be designed to avoid bias,
- Hybrid models that combine in-person and virtual elements may allow courts to

- tailor process to needs,
- Imagination is key to transforming justice.
 Embracing technology in the courtroom requires courage, creativity, and a willingness to break from tradition. Building an ODR platform is an opportunity to redefine justice, making it more accessible, transparent, and userfocused for a digital age.

In an article that looks to the future, it is fitting to end with a glance to the past, in particular with Ulpian's observation that, for courts, "iustitia est constans et perpetua voluntas" ('justice is the constant and perpetual will'). Even as the legal world transforms, that maxim remains a useful guide.

Mr Justice Max Barrett is a judge of the High Court. He is the author of Online Dispute Resolution: Law's Future in the Digital Age (Globe Law and Business, 2025), all the royalties from which are going to the Red Cross's efforts in Ukraine. This article is written in a personal capacity. Any views expressed are solely those of the author.

LOOK IT UP

CASES:

 McNabb v United States 318 US 332 (1943)

LEGISLATION:

- European Ethical Charter on Use of AI in Judicial Systems and their Environment (2018)
- Framework Convention on AI and Human Rights, Democracy, and the Rule of Law (2024)

Share option or participation schemes: nominee and trust arrangements

This practice note addresses the use of nominee and trust arrangements commonly implemented in connection with employee and executive share option or share participation schemes in Ireland.

In both types of schemes, it is common practice for the legal ownership of shares to be held by a nominee company on a bare trust for the benefit of participating employees, who are the beneficial owners. Under a share option scheme, shares are typically issued to the nominee company upon the exercise of the options and receipt of the exercise price by the employer company. In a share participation scheme, shares are ordinarily held by the nominee from the outset. These arrangements are formalised by a nominee agreement or declaration of

Frequently, the nominee is a limited company established as a subsidiary of the employer. The employer company usually bears the costs associated with the nominee, including the preparation of financial statements and Companies

Registration Office filings. Directors of the nominee company are typically members of the employer's management team. The nominee company does not charge a fee for its services, holds no beneficial interest in the shares, and is not exposed to any associated liabilities. Its sole function is to facilitate the administration of the employee share scheme.

Regulatory context

The Criminal Justice (Money Laundering and Terrorist Financing) Act 2010, which implements the Third EU Anti-Money-Laundering Directive (2005/60/EC), provides that any person or entity wishing to carry on business as a trust or company service provider (TCSP) must obtain authorisation from the Minister for Justice. Under section 87 of the 2010 act, it is an offence to operate as a TCSP without such authorisation.

Following receipt of a query from a colleague regarding whether a nominee company holding shares under an employee share scheme requires authorisation under the 2010 act, the committee sought the opinion

of senior counsel. Counsel advised that there is an arguable position that such nominee arrangements may fall outside the statutory definition of a TCSP. However, counsel acknowledged that, on a literal interpretation of the definition, there is a risk that the Department of Justice may take a contrary view.

To clarify the position, the Law Society sought guidance directly from the Department of Justice, which subsequently confirmed its view: nominee companies involved in the types of arrangements described above do fall within the definition of a TCSP under the 2010 act and must therefore obtain the necessary authorisation from the minister.

Conclusion

Practitioners should exercise caution and consider the specific facts of each case when advising clients on nominee arrangements in employee and executive share schemes.

Compliance with the authorisation requirements under the 2010 act must be carefully evaluated in light of the department's interpretation.

AML and terrorist financing: role of the ROPC

As reported on in the July Gazette, the Law Society's Regulation of Practice Committee (ROPC) is one of the Law Society's standing committees and has a crucial role in ensuring professional standards are maintained, as well as supporting the profession to ensure that they comply with their regulatory obligations.

A key role the committee carries out is to oversee compliance by solicitors with AML obligations as part of the Law Society's competentauthority functions. Section 60(1) of the *Criminal Justice* (Money Laundering and Terrorist Financing) Act 2010 (as amended) requires a competent authority to "monitor the designated persons for whom it is a competent authority and take measures that are reasonably necessary for the purpose of ensuring compliance by those designated persons".

As the Regulation Department builds out the newly created AML unit as part of its current strategy, it is examining its current AML/CFT guidance to develop more practical educational delivery channels to enable solicitors to comply.

Solicitors are reminded of their obligations under current anti-money-laundering legislation: the *Criminal Justice* (Money Laundering and Terrorist Financing) Act 2010 (as amended) and the Solicitors (Money Laundering and Terrorist Financing) Regulations 2020.

Law Society inspections are conducted to ensure compliance with these acts and regulations, as well as the Solicitors Acts 1954-2015, the Legal Services Regulation Act 2015, and the Solicitors Accounts Regulations 2023.

As part of the Society's competentauthority monitoring process, solicitors are required to demonstrate that they have policies and procedures in place for the prevention and detection of money-laundering and terrorist-financing offences and that they are applying those procedures.

The ROPC has delegated power

to deal with AML/CFT compliance by solicitors. Solicitors are reminded that failure to comply with the legislation may result in the committee taking one or more of the following courses of action:

- Requiring you to attend a meeting of the Regulation of Practice Committee to explain failure to comply,
- Requiring you to take remedial action, including a direction to undertake an external independent audit pursuant to regulation 5(10)(c),

Practice notes

- Specify a measure provided for in section 71 of the Legal Services Regulation Act 2015, including (but not limited to) directing participation in a professional competence scheme,
- Imposition of a levy pursuant to regulation 4(6)(d),
- Referral to the Legal Practitioners Disciplinary Tribunal.

Niall Connors, Director of Regulation and Registrar of Solicitors.

MONEY-LAUNDERING REPORTING COMMITTEE

Money-laundering and terrorist financing: Law Society obligations

The Law Society's Money-Laundering Reporting Committee (MLRC) is one of the Law Society's standing committees and carries out the Society's competent authority functions in relation to suspicions of money-laundering and terrorist financing generally vested in the money-laundering reporting officer in other organisations with moneylaundering reporting obligations. Appointed by the Law Society Council and operating under powers delegated by Council, the committee is comprised of solicitors and lay members. The MLRC has a duty to report to the Council of the Law Society (on a nonames basis) on the performance of these obligations.

The MLRC has a statutory duty to report any suspicion or knowledge it may have that a solicitor (and/ or any other person) has been or is engaged in money-laundering or terrorist financing to the relevant authorities (An Garda Síochána and the Revenue Commissioners).

Like solicitors, who as designated persons have statutory obligations to report suspicions of money-laundering/terrorist financing to the

relevant authorities, the Law Society also makes reports to An Garda Siochana via goAML and the Revenue Commissioners via ROS.

In addition, the MLRC's remit also extends to relevant offence reporting pursuant to the Criminal Justice Act 2011. In these cases, the MLRC, where it has information that it knows or believes might be of material assistance in preventing the commission of a relevant offence pursuant to the provisions of section 19 of the Criminal Justice Act 2011 or securing the apprehension, prosecution, or conviction of a person for such a relevant offence, is obliged to report that information as soon as is practicable to An Garda Síochána.

Typical relevant offences include offences contrary to the Criminal Justice (Theft and Fraud Offences) Act 2001 (for example, theft, forgery), conduct that could be described as a conspiracy to defraud at common law, and money-laundering.

The Law Society has an internal procedure whereby suspicion that a money-laundering offence, an offence of financing terrorism, or a relevant offence has been or is being committed by a solicitor or any other

person requires the submission of an internal report to the MLRC, which decides in each case whether or not a report should be made to An Garda Síochána and the Revenue Commissioners. In practice, as might be expected, any suspicion is most likely to arise during a regulatory inspection or when dealing with files of a closed practice.

Some real-life anonymised examples of suspicions of money-laundering and relevant offences relating to solicitors or clients of solicitors that arose during regulatory inspections, and where the MLRC decided to make reports, include the following:

Example 1: Undrawn costs in solicitor firm's client account

Over a six-year period, the firm allowed the sum of €500,000 in undrawn costs to build up in the firm's client account. The firm failed to account to the Revenue Commissioners in respect of VAT and income tax liabilities arising on the amount, which should have been transferred, thus raising the suspicion of deliberate tax evasion.

The matter was considered

by the MLRC and a decision was made to report the matter to An Garda Síochána and the Revenue Commissioners under section 63(2) of the *Criminal Justice* (Money Laundering and Terrorist Financing) Act 2010.

Example 2: Aborted transaction

A client instructed the solicitor to act in the purchase of a commercial property valued at €500,000. The client file contained proof of identity and proof of address documentation provided by the client to the solicitor. The client risk assessment on file noted that the client had instructed that the purchase would be funded by a combination of personal savings and a bankloan. The client put the solicitor in funds for the deposit to secure the property.

The solicitor requested the client to provide supporting documentation, including bank statements and loan approval. Prior to providing the documentation, the client suddenly informed the solicitor that they no longer wished to proceed with the purchase and asked for the return of their deposit. No explanation was proffered by the client.

The MLRC considered the matter and directed that it be reported pursuant to section 63(4) CJA 2010 and section 19 CJA 2011.

Example 3: Beneficiary refusing to accept full amount of bequest

The solicitor, who was dealing with a deceased client's probate, was unable to pay one of the beneficiaries and was holding monies in his client account. It appeared that the beneficiary was in receipt of a means-tested social welfare payment and requested that the solicitor distribute his benefit on a piecemeal basis. The Law Society reminded the solicitor of his obligations under the Solicitors Accounts Regulations (that is, prohibition on retaining monies in the client

account where there is no underlying legal transaction) and the solicitor distributed the monies accordingly. The Society also reminded the solicitor of his obligations under section 42 of the *Criminal Justice* (Money Laundering and Terrorist Financing) Act 2010 (as amended).

When the MLRC considered the matter, it directed that it be reported under section 63(4) of the 2010 act (social welfare fraud is a predicate offence and one of the indicators of possible money-laundering) and under section 19 of the CJA 2011.

Example 4: Cyberfraud incident

In this case, a solicitor notified the Society of a cyberfraud perpetrated in the practice where the email system was compromised. Monies from an estate due to various beneficiaries were sent to bank account numbers supplied via the 'fake email', leaving the real beneficiaries at a loss. The solicitor was advised to report the matter to the gardaí at a local station level and make a report to the practice insurers. The Law Society conducted an inspection, and an investigation report was prepared. A report was also sent to the MLRC, which directed that the matter also be reported to the authorities (*NB: cyberfraud is one of 22 predicate offences associated with moneylaundering under the 6AMLD).

Example 5: Aborted transaction

A client recently returned to Ireland after several years living in Canada. He instructed the solicitor to assist in the purchase of a residential property valued at €400,000. The client had paid the booking deposit from money held in an Irish bank account. On initial instructions, the client stated that the purchase would be funded partially from personal savings and the remainder from a mortgage. After the contract was received,

the client suddenly transferred the sum of €250,000 to the solicitor's client account from a Canadian bank account.

When the solicitor requested documentation to verify the source and origin of the overseas funds, the client became evasive. Shortly afterwards, the client abruptly pulled out of the sale and informed the solicitor that they no longer wished to purchase the property. No reason was given for pulling out of the sale. The client then requested the return of the €250,000 and instructed that it be paid to an Irish-held bank account. The MLRC directed that the matter be reported pursuant to section 63(4) CJA 2010 and section 19 CJA 2011.

Example 6: Large cash amount/ SOW/SOF

A solicitor proceeded with a transaction without verifying the source of funds from the clients.

In a conveyancing matter, a married couple who were both directors of a limited company purchased a residential property for €300,000. In their initial instruction, the clients had informed the solicitor that the purchase would be financed through a mortgage, and a booking deposit had already been paid. However, during the process, the clients unexpectedly lodged the sum of €100,000 as a partial cash payment to the solicitor's client account without prior notice or explanation to the solicitor. It appeared the funds came from a limited company. The remainder of the finance was with the assistance of a mortgage.

The solicitor did not obtain clear verifiable documentation on the source of the €100,000. The introduction of the large cash sum ought to have triggered enhanced due diligence, and the solicitor should have probed the origin of the funds to ensure that they were from a legitimate source. The MLRC directed that the matter be reported under section 63 CJA 2010. ■

TRIBUNAL REPORTS

Legal Practitioners Disciplinary Tribunal

REPORTS OF THE OUTCOMES OF LEGAL PRACTITIONERS DISCIPLINARY TRIBUNAL INQUIRIES ARE PUBLISHED, IN SUCH MANNER AS THE LEGAL SERVICES REGULATORY AUTHORITY CONSIDERS APPROPRIATE, AS PROVIDED FOR IN SECTION 88 OF THE LEGAL SERVICES REGULATION ACT 2015

In the matter of Justin Lennon (solicitor number S11381), a former solicitor practising at JJ Lennon Solicitors, 38/39 Fitzwilliam Square, Dublin 2, and in the matter of an application by the Complaints Committee of the Legal Services Regulatory Authority to the Legal Practitioners Disciplinary Tribunal and in the matter of the Legal Services Regulation Act 2015 [2023-LPDT19]

Complaints Committee of the Legal Services Regulatory Authority (applicant)

Justin Lennon (respondent)

On 19 March 2025, the Legal Practitioners Disciplinary Tribunal found the respondent guilty of misconduct in that he:

- Failed to arrange, either at all or within an adequate timeframe, for his client's ownership of a Meath property to be registered in the appropriate folio,
- Failed to respond adequately to Mr Gerard McCanny, solicitor, and/or Mr Duffy in relation to the Meath property,
- Failed to deliver the title documents to Mr Gerard McCanny, solicitor, when requested to do so by Mr Duffy and/or Mr McCanny,
- 4) Failed to arrange, either at all or

- within an adequate timeframe, for his client's ownership of a Dublin property to be registered in the Land Registry,
- Failed to respond adequately to Mr McCanny, solicitor, and/or Mr Duffy in relation to the Dublin property, and
- Failed to deliver the title documents to Mr Gerard McCanny, solicitor, when requested to do so by Mr Duffy and/or Mr McCanny.

The Legal Practitioners Disciplinary Tribunal ordered that the respondent:

- Be censured in relation to his misconduct, pursuant to section 82(1)(c) of the act.
- 2) Pay the sum of €10,000 as part restitution to Mr John Duffy, the complainant, within six months of the date of the making of the order, pursuant to section 82(1)(i) of the act,
- Pay the sum of €5,000 as a contribution towards the costs of the applicant within six months of the date of the making of the order, pursuant to section 82(1)(j) of the act,
- 4) Attend an ethics webinar, namely the Ethics and Professional Conduct webinar hosted by La Touche Training, pursuant to section 82(1)(d) of the act. Proof of completion of said webinar is to be provided to the tribunal within six months of 18 February 2025.

In the matter of John Shanley (solicitor number S15151), currently practising at John Shanley Solicitors, Suite 140, The Capel Building, Capel Street, Dublin 7, and in the matter of an application by the Law Society of Ireland to the Legal Practitioners Disciplinary Tribunal and in the matter of the Legal Services Regulation Act 2015 [2024-LPDT20]

Law Society of Ireland (applicant) John Shanley (respondent)

On 24 July 2025, the Legal Practitioners Disciplinary Tribunal found the respondent guilty of misconduct in that he failed to ensure that there was furnished to the Law Society of Ireland an accountant's report for the year ended 31 December 2023 within six months of that date, in breach of regulation 26(1) of the Solicitors Accounts Regulations 2014 (SI 516 of 2014).

The tribunal ordered that the respondent:

- 1) Be censured in relation to his misconduct under section 82(1)(c) of the act,
- Pay the sum of €2,292 to the applicant, being the measured costs of the applicant, pursuant to section 82(1)(j) of the act,
- 3) Be directed to pay the sum of €1,000 to the Compensation Fund pursuant, to section 82(1)(I) of the act. ■



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WILLS

Balada (otherwise De Balada), Monica (deceased),

late of 95 Castletown,
Celbridge, Co Kildare, who
died on 14 July 2025. Would
any person having knowledge
of the whereabouts of any
will made by the abovenamed deceased please
contact Chris van der Lee
& Associates, 9-10 Eustace
Street, Dublin, D02 CK70; tel:
01 679 9600, email: chris@
chrisvanderlee.ie

Bergin, Gerard (otherwise Gerry) (deceased), late of 7 Craoibhin Park, Balbriggan, Co Dublin, who died on 30 August 2025. Would any person having knowledge of the whereabouts of any will made by the abovenamed deceased, or if any firm is holding same, please contact Con O'Connor & Co, Solicitors, 7 Dublin Street, Balbriggan, Co Dublin; tel: 01 841 2366, email: justine@conoconnor.ie

Boylan, Seamus (deceased),

late of Tonyglasson,
Castleblayney, Co Monaghan,
who died on 4 September
2024. Would any person
having knowledge of the
whereabouts of any will
made by the above-named
deceased please contact
Peter Coyle, Barry Coyle
Smyth LLP, Solicitors, Thomas
Street, Castleblayney, Co
Monaghan; tel: 042 974 0010,
email: pcoyle@bcslaw.ie

Byrne, Dermot (deceased),

late of Apartment 6, Block E, Smithfield Market, Smithfield, Dublin 7. Would any person having knowledge of the whereabouts of any will made by the abovenamed deceased please contact Ben O'Rafferty

PROFESSIONAL NOTICE RATES

RATES IN THE PROFESSIONAL NOTICES SECTION ARE AS FOLLOWS:

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- Title deeds €325 per deed (incl VAT at 23%)
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Deadline for December 2025 Gazette: Wednesday 12 November 2025.

No recruitment advertisements will be published that include references to ranges of post-qualification experience (PQE). The *Gazette* Editorial Board has taken this decision based on legal advice that indicates that such references may be in breach of the *Employment Equality Acts* 1998 and 2004.



Solicitors, 1 Merrion Place, Dublin 2; DX 54 Dublin; tel: 01 676 7225, email: info@ benoraffertysols.ie

Farrell, Angela (deceased),

late of Rathhouse, Ballybrittas, Co Laois, and formerly Main Street, Gowran, Co Kilkenny, who died on 3 March 2024. Would any person having knowledge of the whereabouts of any will made or purported to have been made by the above-named deceased, or if any firm is holding same, please contact Osborne Denieffe LLP Solicitors, Abbey Moat House, Abbey Street, Naas, Co Kildare; tel: 045 899 485, email: agreenlee@ osbornedenieffe.ie

Lombard, John (deceased),

late of 5 Ryevale Lawns,
Leixlip, Co Kildare, who died
on 22 December 2024. Would
any person having knowledge
of the whereabouts of any
will made or purported to
have been made by the
above-named deceased, or
if any firm is holding same,
please contact Moore
McGivern Solicitors, 1st Floor,
Suva House, Main Street,
Maynooth, Co Kildare; tel
01 629 3941, email: info@
mooremcgivernsolicitors.ie

Long, Francis Henry (Frank) (deceased), late of 23 Malthouse, Mary Street, Waterford, who died in or around 20 May 2015. Would any person holding or having knowledge of a will made by the above-named deceased please contact Pamela Dunne, Christie & Co, Solicitors, 4-5 Taney Hall, Eglinton Terrace, Dundrum, Dublin 14; tel: 01 260 7100, email: pamela. dunne@christiecosolicitors.ie

Lord, Carmel (deceased),

late of 11 Ballinteer Gardens, Dublin 16, who died on 4
February 2025. Would any person having knowledge of the whereabouts of any will made or purported to have been made by the abovenamed deceased, or if any firm is holding same, please contact Mary Cowhey & Co, Solicitors, Suite 2/3 Manor Mills, Maynooth, Co Kildare; tel: 01 628 5711, email: info@marycowhey.com

Manning, John (deceased),

who died on 6 July 2025, late of 96 Annamoe Drive, Cabra East, Dublin 7. Would anyone who is holding a will or with knowledge of a will of the above-named deceased please contact Donal Reilly & Collins, Solicitors, 20 Manor Street, Dublin 7; tel: 01 677 3097, email: dorothy@drcollins.ie

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McCarthy, Noel (deceased),

late of 72 Ardmahon Estate, Well Road, Douglas, Cork, who died on 17 February 2024. Would any person having knowledge of any will executed by the abovenamed deceased please contact Finian Dullea, TJ Hegarty LLP, Solicitors, 58 South Mall, Cork; DX 2021 Cork; tel 021 427 0351, email: fdullea@tjhegarty.ie

McGeough, Patrick (deceased), late of Oram, Castleblayney, Co Monaghan, who died on 30 March 2025. Would any person having knowledge of the whereabouts of any will made by the above-named deceased please contact Peter Coyle, Barry Coyle Smyth LLP, Solicitors, Thomas Street, Castleblayney, Co Monaghan; tel: 042 974 0010, email: pcoyle@bcslaw.ie

McWalter, Frank (deceased),

late of 22 Charleville Road,
Phibsborough, Dublin 7,
who died on 6 August
2025. Would any person
having knowledge of the
whereabouts of any will
made by the above-named
deceased, or if any firm
is holding same, please
contact William F Semple &
Co, Solicitors, Lough Corrib
House, Waterside, Galway;
tel: 091 567 373, email: info@
semplesolicitors.ie

Moran, Eoin (Eugene) (deceased), late of 41 Bell Harbour, Monasterevin, Co Kildare, and formerly of 24 Martim Street, Portobello, Dublin 8, and 6 Bayside Cresent, Sutton, who died on 28 December 2024. Would any person having knowledge of the whereabouts of any will made by the above-named deceased, or if any firm is holding same, please contact Averil Field, Field Solicitors, Office Unit 4, Manor Mills Centre, Maynooth, Co Kildare; tel: 01 629 1155, email: averil@fieldsolicitors.ie

Sheehan, Helen (deceased),

late of 14 Wallace Court, Ballinlough, Castlerea, Co Roscommon, formerly of Conary Upper, Avoca, Co Wicklow, who died on 4 June 2024. Would any person having knowledge of the whereabouts of any will made by the above-named deceased, or if any firm is holding same, please contact Cooke & Kinsella, Solicitors, Wexford Road, Arklow, Co Wicklow; tel: 0402 32928, fax: 0402 32272, email: fergus@ cookekinsella.ie

Statutory notice to creditors: in the estate of Kwoon Yang Mu (deceased), late of 11 Park Manor, Carpenterstown Road, Castleknock, Dublin 15. Notice is hereby given



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pursuant to section 49 of the Succession Act 1965 that particulars in writing of all claims against the estate of the above-named deceased, who died on 4 April 2024 (a grant of probate in his estate being granted to the executor on 23 September 2025), should be furnished to the undersigned solicitor for the executor on or before 1 January 2026, after which date the assets will be distributed having regard only to the claims furnished. Date: 7 November 2025 Signed: Doyle and Company Solicitors LLP (solicitors for the applicants), Main Street, Blanchardstown, Dublin 15

TITLE DEEDS

In the matter of the Landlord and Tenant Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2 Act) 1978 and in the matter of the dwellinghouse and premises known as 134 Emmet Road, situate in the town of Inchicore and county of Dublin, now in the city of Dublin: an application by Stephano Longo and Simona Longo

Take notice any person having interest in the freehold estate or any intermediate interest in the following property: the

dwellinghouse and premises known as 134 Emmet Road, situate in the town of Inchicore and county of Dublin, now in the city of Dublin, which was demised by indenture of lease dated 13 July 1933 made between Robert Holland of the one part and Dominick O'Dea of the other part of the dwellinghouse, shop, and vard described in the lease as number 2 Emmet Road, Inchicore, which premises are now known as 134 Emmet Road, for the term of 150 years from 1 June 1933, subject to the yearly rent of £8 reserved by the lease and the lessee's covenants and the conditions contained in therein.

Take notice that the applicants, Stephano Longo and Simona Longo, intend to submit an application to the county registrar for the city of Dublin for the acquisition of the freehold interest in the aforesaid property, and any party asserting that they hold a superior interest in the aforesaid premises (or any of them) are called upon to furnish evidence of the title to the aforementioned premises to the below named within 21 days from the date of this notice.

In default of any such

Professional notices

notice being received, the said applicants intend to proceed with the application before the county registrar at the end of the 21 days from the date of this notice and will apply to the county registrar for the city of Dublin for directions as may be appropriate on the basis that the persons beneficially entitled to the superior interest including the freehold reversion in each of the aforesaid premises are unknown or unascertained.

Date: 7 November 2025 Signed: Stephano Longo and Simon Longo (applicants), 451 South Circular Road, Saint James (part of Phoenix Park), Dublin, D08 KVAO, and Localita Casette 46, 37010 Cavaion Veronese, Verona, Italy

In the matter of the Landlord and Tenant (Ground Rents) Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978 and in the matter of an application by Domal Developments Limited in respect of the lands and premises comprised in Folio 3357L of the register of freeholders in the county of Wexford

Take notice any person having any interest in the freehold estate (or any intermediary interest) in the property situated on the east side of St Martin's Road, Rosslare, in the county of Wexford, close to the junction between St Martin's Road and the N25, overlooking Rosslare Harbour, being the property comprised in Folio 3357L of the register of freeholders

in the county of Wexford, held under an indenture of lease dated 14 January 1887 made between Thomas Synnott as lessor and the Commissioners of Irish Lights as lessee for a term of 150 years from 1 February 1887, subject to a yearly rent of £8 and the covenants contained therein.

Take notice that Domal **Developments Limited** intends to submit an application to the county registrar for the county of Wexford for the acquisition of the fee simple and any intermediate interest in the said property, and any party asserting that they hold a superior interest in the said property are called upon to furnish evidence of the title to the said premises to the below named within 21 days from the date of this notice.

In default of any such notice being received, Domal **Developments Limited** intends to proceed with the application at the end of 21 days from the date of this notice and will apply to the county registrar for the county of Wexford for directions as may be appropriate on the basis that the person beneficially entitled to the superior interest, including the freehold reversion (and any intermediate interest), in the property are unknown, dissolved, or unascertainable. Date: 7 November 2025 Signed: Eoin O'Gorman (solicitors for the applicants), Crescent Quay, Wexford

In the matter of the Landlord and Tenant (Ground Rents) Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978 and in the matter of an application by Domal

Developments Limited in respect of the lands and premises comprised in Folio 3358L of the register of freeholders in the county of Wexford

Take notice any person having any interest in the freehold estate (or any intermediary interest) in the property situated on the east side of St Martin's Road, Rosslare, in the county of Wexford, close to the junction between St Martin's Road and the N25, overlooking Rosslare Harbour, being the property comprised in Folio 3358L of the register of freeholders in the county of Wexford, held under an indenture of lease dated 24 June 1936 made between Francis Synnott as lessor and Michael Donohue and Catherine Donohue as lessees for a term of 150 years from 29 September 1935, subject to a yearly rent of £5 and the covenants contained therein.

Take notice that Domal
Developments Limited
intends to submit an
application to the county
registrar for the county of
Wexford for the acquisition
of the fee simple and any
intermediate interest in the
said property, and any party
asserting that they hold a
superior interest in the said
property are called upon to

furnish evidence of the title to the said premises to the below named within 21 days from the date of this notice.

In default of any such notice being received, Domal **Developments Limited** intends to proceed with the application at the end of 21 days from the date of this notice and will apply to the county registrar for the county of Wexford for directions as may be appropriate on the basis that the person beneficially entitled to the superior interest, including the freehold reversion (and any intermediate interest), in the property are unknown, dissolved or unascertainable. Date: 7 November 2025 Signed: Eoin O'Gorman (solicitors for the applicants), Crescent Quay, Wexford

In the matter of the Landlord and Tenant Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978, sections 9 and 10, and in the matter of 3 Harbour Road, Howth, Co Dublin: an application by BGA Properties Limited

To any person having an interest in the freehold or any superior estate in the premises known as all that the parcel or plot of ground

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situate on the west side of Bank House. Howth. measuring approximately in front of the roadway 34 feet, 7 inches; at the rear 43 feet, 7 inches and 40 feet, six inches; and in depth from front to rear, 48 feet, 6 inches; and on the east side 65 feet, bounded on the north by the public road, on the south by the Great Northern Railways Tramway, on the west by Messrs Findlater's premises, and on the east by the Bank House, more particularly delineated in red on the map annexed thereto and now known as 3 Harbour Road, Howth, Co Dublin, the subject of an indenture of lease dated 12 December 1953 between Agnes Farrell of the first part, Timothy O'Brien of the second part, and Edward Clarke of the third part for a term of 90 years from 1 August 1951 at the rent of £15 per annum, the area of which was extended by a further indenture of lease dated 1 January 1965 between Alex Findlater and Company Limited of the one part and Edward Clarke of the other part to also

include a plot of ground on the west side of the Howth Harbour Service Station, situate in the barony of Coolock and city of Dublin, as more particularly described on the map annexed thereto and thereon coloured red.

Take notice that BGA Properties Limited, as holder of the lessee's interest under the lease of 12 December 1953 as extended by the lease of 1 January 1965, intends to submit an application to the county registrar for the county and city of Dublin for acquisition of the freehold interest in the premises, and any party asserting that they hold a superior interest in the premises is called upon to furnish evidence to their title to the premises to the below named within 21 days hereof.

In default of such evidence being received, BGA
Properties Limited intends to proceed with an application to the county registrar for the county and city of Dublin at the end of the 21 days from the date of this notice and will apply to the said county registrar for directions as may be appropriate on the basis that the persons beneficially

entitled to the superior interest including the freehold reversion in the premises are unknown or unascertained. Date: 7 November 2025 Signed: Marcus Lynch LLP (solicitors for the applicant), 12 Lower Ormond Quay, Dublin 1

In the matter of the Landlord and Tenant Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978 and in the matter of an application by Paul Duffy and Nessa Duffy and in the matter of the property known as The Harbour Stores, Harbour Road, Bray, Co Wicklow

Take notice any person having any interest in the freehold estate or any superior leasehold estate, being the property more particularly described in the indenture of sublease dated 15 February 1944 and made between Eric Richard John Crowe of the one part and Anna Caroline Tyrell and Roy Tackaberry Kearon of the other part, and therein described as "all that and those that piece or parcel of ground at the rear of Martello Terrace, Bray, with the office erected thereon, lately used as a coal yard and described on the map hereon endorsed and thereon coloured red, situated in the Urban District of Bray Upper, half barony of Rathdown and Co of Wicklow" for the term of 162 years from 29 September 1943, subject to the yearly rent of £5 therein reserved and the covenants and conditions contained therein.

Take notice that the applicants, Paul Duffy and Nessa Duffy, intend to submit an application to the county registrar for the city of Wicklow for the acquisition

of the freehold interest in the aforesaid property, and any party asserting that they hold an intermediate interest in the property or the superior interest in the aforesaid premises (or any of them) are called upon to furnish evidence of the title to the aforementioned property to the belownamed solicitors within 21 days from the date of this notice.

In default of any such notice being received, the applicants intend to proceed with the application before the county registrar at the end of 21 days from the date of this notice and will apply to the county registrar for the city of Wicklow for directions as may be appropriate on the basis that the persons beneficially entitled to the intermediate interest in the property or the superior interest including the freehold reversion in the property are unknown or unascertained. Date: 7 November 2025 Signed: Gartlan Furey (solicitors for the applicants), 20 Fitzwilliam

In the matter of the **Landlord and Tenant** (Ground Rents) Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978 and in the matter of an application by Cluid **Housing Association of** 159/161 Sheriff Street, Dublin 1, and in the matter of the property known as Charles Street House, 49-53 North Great Charles Street and Charles Lane/ Tyrells Place, Dublin 1,

Square, Dublin 2

contained in Folio 151531L

Take notice any person having an interest in the freehold estate of or any intermediate interest in the property known as Charles Street House, 49-53 North Great Charles Street, Dublin 1, contained in Folio 151531L, part of which is described as "all that and those piece or parcel of ground situated at the north side of Great Charles Street in the parish of Saint George and county of the city of Dublin, in front to the said street 45 feet, containing in the rear to the like similar feet, and in depth from front to rear 196 feet, bounded on the north by the Free Church and on the south by John Saint Ledger's holding, on the east by the street and on the west by John Reid's holding", and held under a lease dated 1 July 1862 between (1) Robert Fowler, (2) Patrick Adair Black, (3) Alexander Waddle, (4) Robert Kirk, and (5) James Black, to commence on 1 November 1862 for a term of 1,000 years, subject to an annual rent of £8 and 8 shillings and the covenants and conditions contained therein; and take notice any person having an interest in the freehold estate of or any intermediate interest in the property known as Charles Street House, 49-53 North Great Charles Street, Dublin 1, contained in Folio 151531L, part of which is known as 50 North Great Charles Street, held under a lease dated 2 April 1959 between (1) Columba Courtney and (2) Liam Coghlan to commence on 25 March 1958 for a term of 250 years, subject to

an annual rent of £50 per annum and the covenants and conditions contained therein; and take notice any person having an interest in the freehold estate of or any intermediate interest in the property known as Charles Street House, 49-53 North Great Charles Street. Dublin 1, contained in Folio 151531L, being that part of which is described as "all that and those the houses and premises known as no 9 Tyrells Place and portion of the yard at the rear of no 51 Great Charles Street, which said premises is situate in the parish of St George and the city of Dublin" and held under a lease dated 25 July 1958 between (1) Abraham Lipschitz and (2) Liam Coghlan to commence on the 1 August 1958 for a term of 500 years, subject to an annual rent of £4 per annum and the covenants and conditions contained therein; and take notice any person having an interest in the freehold estate of or any interest in the property known as Charles Street House, 49-53 North Great Charles Street, Dublin 1, contained in folio 151531L, part of which was described as "all that and those that plot of ground whereon the said new brick dwellinghouses, messuages, and tenements are built and erected, situate on the north side of Great Charles Street in the county of Dublin aforesaid, together with the garden, yard, stable, and coach house at the rear thereof, containing in breadth being in the front to the said street 24 feet, 9 inches; in breadth in the rear 20 feet, 9 inches; and in depth front to rear 147 feet; and bounded on the east by a dwellinghouse formerly in possession of



Hamilton Georgs Esq and now or lately in the possession of Lady Wallscourt; and on the west by a stable lane; on the north by a small house in possession of the said Wiliam Marshell at the rear of the coach house and stable belonging to the said demised premises; and on the south by Great Charles Street", and held under a lease dated 13 March 1806 between (1) Charles John Lord Viscount Mountjoy and (2) Brindley Hone, to commence on 25 March 1806 for a term of 984 years, subject to an annual rent of Stg£10 per annum and the covenants and conditions contained therein.

Take notice that Cluid Housing Association intends to submit an application to the county registrar for the county and city of Dublin for the acquisition of the freehold interest in the aforementioned property, and that any party asserting a superior interest in the aforementioned property is called upon to furnish evidence of such title to the aforementioned property to the undermentioned solicitors within 21 days from the date of this notice.

Take notice that, in default of such notice being received, the applicant, Cluid Housing

Association, intends to proceed with the application before the county registrar at the end of 21 days from the date of this notice and will apply to the county registrar in the county and city of Dublin for such directions as may be appropriate on the basis that the person or persons beneficially entitled to the superior interest or interests, including the freehold reversion, to the aforementioned property is unknown or unascertained. Date: 7 November 2025 Signed: Mason Hayes & Curran (solicitors for the applicants), South Bank House, Barrow Street, Dublin 4

In the matter of the Landlord and Tenant (Ground Rents) Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978 and in the matter of an application by **Cluid Housing Association** of 159/161 Sheriff Street, Dublin 1, and in the matter of the property known as Charles Street House, 49-53 North Great Charles Street and Charles Lane/Tyrells Place, Dublin 1, contained in Folio DN192906F

Take notice any person having an interest in the freehold estate of or any intermediate \equiv

interest in the property now known as Charles Street House, 49-53 North Great Charles Street, Dublin 1, contained in Folio DN192906F, part of which is now known as 51 North Great Charles Street (formerly known as 23 North Great Charles Street), held under a fee farm grant dated 21 March 1871 between William Issac Harrison and John La Touche, subject to a perpetual rent of £11, 1 shilling and 6p per annum (recorded on the folio as £11.03) and the covenants and conditions contained therein; and take notice any person having an interest in the freehold estate of or any intermediate interest in the property known as Charles Street House, 49-53 North Great Charles Street, Dublin 1, contained in Folio DN192906F, part of which is known as 52 North Great Charles Street and held under a fee farm grant dated 23 March 1869 between William Issac Harrison and Robert McMicken subject to an perpetual rent of £11, 1 shilling and 6p (recorded in the folio as a rent of £10.62) per annum and the covenants and conditions contained therein.

Take notice that Cluid Housing Association intends to submit an application to the county registrar for the county and city of Dublin for the acquisition of the freehold interest in the aforementioned property, and that any party asserting a superior interest in the aforementioned property is called upon to furnish

evidence of such title to the aforementioned property to the undermentioned solicitors within 21 days from the date of this notice.

In default of such notice being received, the applicant, Cluid Housing Association, intends to proceed with the application before the county registrar at the end of 21 days from the date of this notice and will apply to the county registrar in the county and city of Dublin for such directions as may be appropriate on the basis that the person or persons beneficially entitled to the superior interest or interests, including the freehold reversion, to the aforementioned property is unknown or unascertained. Date: 7 November 2025 Signed: Mason Hayes & Curran (solicitors for the applicants), South Bank House, Barrow Street, **Dublin 4**

In the matter of the
Landlord and Tenant (Ground
Rents) Acts 1967-2019 and
in the matter of those
lands, hereditaments,
and premises known as
7 Croaghtamore Square,
Denroache's Cross, Cork,
and in the matter of an
application by Velvet
Quality Systems Limited

Take notice any person having an interest in the fee simple or any and all intermediate interest(s) in the above property that Velvet Quality Systems Limited (the applicant) intends to make application to acquire the fee simple interest and all intermediate interest(s) in the aforesaid property, which they hold for a term of 130 years from 29 September 1945 under indenture of

lease dated 22 March 1946 and made between Norah Emily Blakiston-Houston of the one part and Patrick O'Mahony of the other part.

Take notice that any party asserting that they hold a superior interest in the property is called upon to furnish evidence of their title to the property to Thornton & Associates, Solicitors, Ground Floor, Urban Flo, North Main Street, Bandon, Co Cork, within 21 days from the date of this notice, and that, in default of any such evidence being received, the applicants intend to proceed with the said application at the end of 21 days from the date of this notice and to apply to the county registrar for the county of Cork for such directions as may be appropriate on the basis that the person or persons now entitled to the superior interests, including the freehold interest, are unknown or unascertained. Date: 7 November 2025 Signed: Thornton & Associates (solicitors for the applicant), Ground Floor, Urban Flo, North Main Street,

In the matter of the Landlord and Tenant (Ground Rents) Acts 1967-2019: notice requiring

Bandon, Co Cork

information from a lessor to Henry I Hawkes, late of the Lodge, Bishopstown, **Cork; Arthur Herbert** Hawkes, late of 18 South Mall, Cork; Hilda Elizabeth Hawkes, late of 18 South Mall, Cork; James Moreton West, late of 18 South Mall, Cork, their executors, administrators, successors or assigns Description of the lands to which the notice refers: all that and those the land, hereditaments, and premises known as 'Maryville', 48 Rossa Avenue, Bishopstown, Cork, comprising a portion of the lands described in Folio CK19626 of the register of

Particulars of the lease or tenancy: held under (1) a lease for the term of 150 years agreed between Henry I Hawkes as tenant for life and Dermot O'Leary, to run from 25 March 1960.

freeholders.

Part of the lands excluded:

Take notice that Matilda Guffogg and Brendan Bulfin, being the persons entitled under the above-mentioned acts, as amended, propose to purchase the fee simple and all intermediate interest in the lands described in the foregoing paragraphs and require you to give us within



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a period of one month after service of this notice on you, the following information: (a) nature and duration of your reversion in the land, (b) nature of any encumbrance on your reversion in the land; (c) name and address of (1) the person entitled to the next superior interest in the land and (2) the owner of any such encumbrance; (d) the owner of the fee simple interest in the land and any other intermediate interest or encumbrance.

Date: 7 November 2025 Signed: Katherina White (solicitors for the applicants), 2nd Floor, 32 Oliver Plunkett Street, Cork

In the matter of the Landlord and Tenant Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978 and in the matter of premises situate at and known as the embankment, Sidney Place, in the city and county of Cork: an application by Nial Murphy

Take notice any person having any superior interest (whether by way of freehold interest or otherwise) in the following property or who owns any encumbrance on the following property: premises situate at and known as The Embankment, Sidney Place, in the city and county of Cork, one part of which premises was part of the premises demised by an indenture of lease dated 18 December 1787 from Issac Kingston to John Cole for the term of 999 years from 29 September 1798, subject to the yearly rent of 10 pounds, 19 shillings and 4½ pence sterling and to the covenants on the lessee's part and conditions therein contained, and the other part of which premises was part of the premises demised by an indenture of lease dated 28 February 1791 from George Aicken to John Cole for the term of 960 years from 29 September 1790, subject to the yearly rent of 26 pounds, 16 shillings, and 6 pence sterling and to the covenants on the lessee's part and conditions therein contained.

Take notice that Nial Murphy, who now holds the lessee's interest in the said property under each of the said leases, intends to submit an application to the county registrar for the county of Cork for the acquisition of the freehold interest and any intermediate interest and any superior interest in the aforesaid property, and any party asserting that they hold a superior interest in the aforesaid premises (or any of them), including but

not limited to any person(s) claiming to be entitled to the lessor's interest of the heirs, executors, administrators, successors, and assigns of Issac Kingston, deceased, and any person(s) claiming to be entitled to the lessor's interest of the heirs, executors, administrators, successors, and assigns of George Aicken, deceased, are called upon to give notice of their said claim and furnish evidence of their title to the aforementioned premises to the below named within 21 days from the date of this notice.

In default of any such notice being received, Nial Murphy intends to proceed with the application before the county registrar for the county of Cork at the end of 21 days from the date of this notice and will apply to the county registrar for the county of Cork for such directions as may be appropriate on the basis that the persons beneficially entitled to the superior interest in each of the said leases including the freehold reversion in the aforesaid premises are unknown or unascertained. Date: 7 November 2025

Date: 7 November 2025 Signed: CW Ashe & Co (solicitors for the applicant), South Square, Macroom, Co Cork

In the matter of the Landlord and Tenant (Ground Rents) Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978 and in the matter of property known as Bank of Ireland Premises, Church Road, Rathdown Lower, Greystones, Co Wicklow: an application by the

Governor & Company of the Bank of Ireland

Any person having an interest in the freehold or intermediate estates in the above property: take notice that the Governor & Company of the Bank of Ireland ('the applicant') intends to submit an application to the county registrar of the county of Wicklow for the acquisition of the fee simple interest and all intermediate interests in the aforesaid property, and any person asserting that they hold a superior interest in the property are called upon to furnish evidence of title to the below named within 21 days from the date hereof.

In particular, any person having an interest in (i) a lease of 31 January 1919 made between Deborah Eleanor Webster of the one part, Northern Bank & Company Limited of the second part, and Hibernian Bank Limited of the third part, for a term of 187 years from 29 September 1918 in respect of property described therein as "all that and those that piece or parcel of ground part of the lands of Lower Rathdown, situate at Greystones in the half barony of Rathdown and county of Wicklow, fronting to the road leading from Greystones Railway Station to the Church", on which is now erected and stands the dwellinghouse, yard, and premises known as 'Cremona', no 3 Commercial Buildings, Church Road, Greystones, being part of the lands demised in a superior lease described below (and currently covered by buildings now known as the Bank of Ireland premises, Church Road, Rathdown Lower, Greystones, Co Wicklow), or (ii) a lease, recited in that above and dated 1 August

Professional notices

1906 between Mary La Touche, Francis Cecilia Archer, and Charlotte Isabella Studdert of the one part and Deborah Eleanor Webster of the other part, demising a parcel of ground part of the lands of Lower Rathdown in the half barony of Rathdown and county of Wicklow, and of which the lands demised in the lease of 31 January 1919 form part, should provide evidence to the below named within 21 days hereof.

In default of such information being received, the applicant intends to proceed with the said application before the county registrar and will apply for orders and directions as appropriate on the basis that the person or persons entitled to the

superior interests, including the freehold interest, are unknown and unascertained. Date: 7 November 2025 Signed: MW Keller & Son LLP (solicitors for the applicant), 8 Gladstone Street, Waterford

In the matter of the Landlord and Tenant Acts 1967-2019 and in the matter of the Landlord and Tenant (Ground Rents) (No 2) Act 1978 and in the matter of rear 7 and 8 Henry Street, Dublin City (the property) and Brown Thomas Arnotts Limited (the applicant)

Take notice that any person having any interest in the freehold estate of the following property: rear 7 and 8 Henry Street, Dublin City, held under lease dated 7 November 1877 between Gerard Aylmer as lessor of the one part and Arnott & Co (Limited) as lessee of the other part, for the term of 152 years from 29 September 1877, subject to the yearly rent of £25.

Take notice that Brown Thomas Arnotts Limited. being the person entitled to the lessee's interest in the property, has applied to the county registrar for the city of Dublin, which application remains pending, for acquisition of the freehold interest in the aforesaid properties, and any party asserting that they hold a superior interest in the aforesaid premises (or any of them) are called upon to furnish evidence of the

title to the aforementioned premises to the below named within 21 days from the date of this notice.

In default of any such notice being received, the applicant intends to proceed with the application before the county registrar at the end of 21 days from the date of this notice for directions as may be appropriate on the basis that the persons beneficially entitled to the superior interest including the freehold reversion in each of the aforesaid premises are unknown or unascertained. Date: 7 November 2025

Signed: Pinsent Masons
Ireland LLP (solicitors for the applicant), 1 Windmill Lane,
Dublin 2, DO2 F206



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Final verdict

PRO BONOBO



Du hast?

A German furniture-lift company has sparked controversy by capitalising on the recent Louvre heist with a cheeky advertising campaign, *The Guardian* reports.

Böcker, whose equipment was used by thieves to steal national treasures from the world-famous Paris museum, launched a campaign with the slogan: "When you need to move fast!", alongside images of their machinery at the crime scene. Their ads boast that the lift can carry "up to 400 kilos of treasure at a speed of 42 meters per minute, thanks to a motor as quiet as a whisper".

While many applaud the bold marketing stance, critics have called it distasteful: "The French are stunned and saddened, while a German company makes fun of it and uses it in its advertising," one commenter noted.



Run to the hills



US surveillance company Flock Safety is pitching flying drones to retailers as the latest weapon against shoplifting, reports *MIT Technology Review*.

The system promises automated pursuit: when motion is detected, a drone launches within seconds, tracking suspects through advanced sensors and thermal cameras. Real-time footage streams directly to security teams or police, with operators able to zoom in and monitor suspects' movements. The company claims its drones can "combat

shoplifting, violent crime, and more" through 24-hour aerial surveillance.

While the company is in discussions with major retailers, no contracts have been secured yet. The proposal raises questions about privacy and the expanding reach of commercial surveillance technology.

A har, me hearties!

Divers have struck gold - literally - recovering over 1,000 coins worth approximately US \$1 million from the legendary Spanish 'Treasure Fleet' that sank off Florida's coast.

The *Smithsonian Magazine* reports that, in July 1715, a total of 11 ships laden with an estimated US \$400 million in New World plunder encountered a catastrophic hurricane while sailing from Cuba to Spain. The disaster claimed over 1,000 lives and sent vast treasures to the ocean floor.

The treasure technically belongs to the US District Court, with Florida claiming up to 20% before the remainder is divided among salvors. With at least five ships still undiscovered, the team remains optimistic that millions more in treasure awaits.

Song of choice

North Carolina man Michael Smith (52) allegedly orchestrated a "brazen fraud scheme" that used Al-generated music and bot armies to steal millions in royalties from streaming services.

Starting in 2018, *Variety* reports that Smith partnered with an AI music company and a producer to mass-produce hundreds of thousands of songs under fake band names like 'Calm Identity' and 'Zygotic Washstands'. His bot network streamed the tracks 661,440 times daily, bypassing fraud detection systems. The scheme unravelled when the non-profit royalty-collection group Mechanical Licensing Collective investigated billions of suspicious streams in 2023.

Prosecutors charged Smith with wire fraud, conspiracy, and money-laundering. He faces up to 20 years in prison for each charge in a landmark case of Al-enabled fraud against the music industry.



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