



Law Commission of Canada's 2025-26 Departmental Plan

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Minister of Justice and Attorney General of Canada

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From the President

The Law Commission of Canada is an independent non-partisan agency committed to engaging the people of Canada in the ongoing and dynamic evolution of law. As provided for by the [Law Commission of Canada Act](#) (s.3), the “purpose of the Commission is to study and keep under systematic review, in a manner that reflects the concepts and institutions of the common law and civil law systems, the law of Canada and its effects with a view to providing independent advice on improvements, modernization and reform that will ensure a just legal system that meets the changing needs of Canadian society and of individuals in that society.”

Among law and justice actors and institutions in this country, the Commission is uniquely situated to explore systemic legal challenges on the horizon for Canada in the second quarter of the 21st century. Through support of serious research and engagement with a broad network (law reform agencies, university law faculties, practising jurists, community organizations and policy makers), the Commission connects inquiry and outreach today with impact and reform tomorrow.

In my message to introduce our 2024-25 Departmental Plan, I wrote that the Commission, re-energized and re-imagined as it opened its doors in June 2023, “embraces the opportunity to demonstrate its value and significance in a strong, diverse and democratic Canada”. We anticipated “embarking on paths and projects marked by listening and learning,



Shauna Van Praagh,
President

creativity and constructive engagement". The Commission, with support from its Advisory Council, has successfully embarked on those paths and projects. As attested to by this 2025-26 Departmental Plan, we look forward to continuing to serve the people of Canada.

In 2025-26, substantial research and engagement projects will be underway - all designed and developed in accordance with the framework for approaching law and law reform established by the Commission over its first year and shared widely with the public and among its stakeholders and institutional partners. According to that framework, co-existing and intersecting commitments of "Living Law, Pursuing Justice, Renewing Hope" shape the Commission's work, while four objectives mark its activities: 1) Dream - setting course for future direction and development; 2) Repair - revision and renovation; 3) Build - connection and conversation; and 4) Share - education and enrichment.

All work will be undertaken in a manner that demonstrates the Law Commission's ongoing commitment to responsible financial governance and the highest standards of values and ethics.

Over the 2025-26 year, research-based pathways initiated early in the Commission's existence will reach various stages of development and/or realization. The Commission will complete our initial major collaborative project authored by multiple contributors and steered by an expert advisory panel. Focused on Charity and Law in Canada, the project recognizes the impact of charity and charitable organizations on the lives of all Canadians; it incorporates numerous areas of law and issues in practice and includes meaningful engagement with individuals and organizations across Canada. In addition, and throughout the year, production will be ongoing of a series of reports on selected issues in Prison Law, combined with a series of related focus circles bringing together individuals with expertise and experience related to institutional incarceration. Also in this fiscal year, the Commission's inaugural report in a series on directions in law for Canada's next generation will be published and disseminated.

The Law Commission's outreach initiatives, partnerships and projects will be similarly multi-faceted. In 2025-26, the inaugural Law Commission of Canada - Canadian Bar Association Journalism Fellow will produce a series of investigative reports on emerging priorities and challenges in Canadian law and justice. Our Emerging Scholars program will be well-established and flourishing. The Commission's support for a range of workshops, conferences and colloquia will ensure its broad and deep connections with contemporary cutting-edge scholars and justice actors across this country. We will be learning from, shining a light on, and developing meaningful links to, ongoing and innovative Indigenous law reform among communities, Nations and leading research units dedicated to Indigenous law and legal traditions. Our Listen and Learn series, launched in the first months of the Commission's existence, will continue to support constructive conversations across Canada and to inform and enrich the Commission's work and directions.

2025-26 will be devoted to building on the foundations and implementing the framework created by the Law Commission of Canada. The Commission will continue to conceptualize, produce, and disseminate high quality, interdisciplinary and practice-relevant products and projects on issues requiring attention and action now and into the future. As set out in this Departmental Plan, 2025-26 promises to be a year marked by remarkable accomplishment, positive development, maturing relationships, ever-increasing rayonnement, and long-lasting impact.

Plans to deliver on core responsibilities and internal services

Core responsibilities and internal services

- [Core responsibility 1: Law Review](#)
- [Internal Services](#)

Core responsibility 1: Law Review

► In this section

Description

Study and review the law of Canada and its effects to provide independent advice on improvements and reform to ensure a just legal system that meets the changing needs of Canadian society.

Quality of life impacts

This core responsibility contributes to the "Good Governance" domain of the Quality of Life Framework for Canada, and more specifically, "Confidence in institutions" through all the activities mentioned in the core responsibility description.

Indicators, results and targets

This section presents details on the department's indicators, the actual results from the three most recently reported fiscal years, the targets and target dates approved in 2025-26 for Law Review. Details are presented by departmental result.

Table [1]: To provide the people of Canada with independent leadership on contemporary issues in law and meaningful contributions to law reform projects.

Table [1] provides a summary of the target and actual results for each indicator associated with the results under Law Review.

Departmental Result Indicators	Actual Results	Target	Date to achieve target
Quality of a range of products developed to improve responsiveness, efficiency and accessibility of law and legal systems in Canada	2021-22: N/A 2022-23: N/A 2023-24: N/A	Majority of feedback received will indicate quality ranging from satisfactory to excellent.	March 2026

Table [2]: The people of Canada have access to an open, independent forum about law and its operation throughout Canadian society.

Table [2] provides a summary of the target and actual results for each indicator associated with the results under Law Review.

Departmental Result Indicators	Actual Results	Target	Date to achieve target
Number of outreach activities with individuals, communities, and organisations responsible for or interested in law-related research, education, practice, and policy.	2021-22: N/A 2022-23: N/A 2023-24: N/A	50	March 2026

Additional information on the [detailed results and performance information](#) for the Law Commission of Canada's program inventory is available on GC InfoBase.

Plans to achieve results

The following section describes the planned results for the Law Commission in 2025-26.

Result Indicator #1: To provide the people of Canada with independent leadership on contemporary issues in law and meaningful contributions to law reform projects.

During the 2025-26 fiscal year, the Commission will finalize, publish and submit to Parliament its inaugural multi-stage report on Charity and the Law in Canada. It will also publish and submit to Parliament at least one report as part of the Commission's Prison Law Project and at least one report as part of its series on Law for Canada's Next Generations. Quality of each of its reports will be ensured by the implementation of multiple mechanisms including: i) the establishment of an advisory panel for larger Commission projects; ii) ensuring that report authors are established experts in their particular field; iii) the establishment of a thorough and rigorous internal review procedure; and iv) ensuring that authors adhere to established ethical practices set by Canadian academic institutions.

The Commission will also design, develop and begin work on its next set of research projects during the 2025-26 fiscal year. Projects will be selected in accordance with the Commission's existing selection framework and in consultation with multiple stakeholders. New projects will be launched and announced to the Canadian public in a timely manner via the Commission's website, the Commission's Bulletin and via news releases.

Result Indicator #2: The people of Canada have access to an open, independent forum about law and its operation throughout Canadian society.

During the 2025-26 fiscal year, the Commission will continue to expand its slate of outreach and engagement activities so as to engage in a range of meaningful ways with an even greater number of Canadians. Several of the Commission's inaugural outreach projects will continue through this fiscal year, including the Journalism Fellowship project, the Commission's podcast, the Listen and Learn series, and the Commission's Student Photo Competition. Additional outreach and engagement projects will be developed and implemented during the fiscal year to further engage the people of Canada in the ongoing and dynamic evolution of law.

Key risks

Key risks identified by the Commission include the costs, within a climate of overall spending constraint, associated with significant outreach activities. This risk could be mitigated by increasing virtual outreach when possible and appropriate and by determining the appropriate baseline of travel which meets both the objectives of the Commission and government commitment to accountability and constraint.

Planned resources to achieve results

Table [3]: Planned resources to achieve results for Law Review

Table [3] provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$2,659,174
Full-time equivalents	13

[Complete financial](#) and [human resources information](#) for the Law Commission of Canada's program inventory is available on GC InfoBase.

Related government priorities

Gender-based analysis plus

As a micro-agency, the Commission has included GBA plus training in its mandatory training curriculum for its employees and strives to prioritize the integration of GBA plus in key operational decisions.

More information on Law Commission of Canada's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](#).

Program inventory

Law Review is supported by the following programs:

- Law Review

Additional information related to the program inventory for Law Review is available on the [Results page on GC InfoBase](#).

Internal services

► In this section

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- management and oversight services
- communications services
- legal services
- human resources management services
- financial management services
- information management services
- information technology services
- real property management services
- materiel management services
- acquisition management services

Plans to achieve results

The Commission will continue to focus on developing a cost-effective administration through making value for money decisions relating to professional services and travel expenditures amongst other expenditure items, while concurrently fulfilling the mandate of the Commission.

This section presents details on how the department plans to achieve results and meet targets for internal services.

As a micro-organization, some of the internal services for the Commission will be supplemented through a Memorandum of Understanding (MOU) with the Department of Justice. This service delivery arrangement preserves the independence of the Commission. Through its internal services, the Commission remains committed to fulfilling its corporate responsibilities as stipulated by legislation for an independent federal organization.

Planned resources to achieve results

Table [4]: Planned resources to achieve results for internal services this year

Table [4] provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$1,234,880
Full-time equivalents	5

The [complete financial](#) and [human resources information](#) for the Law Commission of Canada's program inventory is available on GC InfoBase.

Planning for contracts awarded to Indigenous businesses

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment is to be fully implemented by the end of 2024-25.

Table [5]: Percentage of contracts planned and awarded to Indigenous businesses

Table [5] presents the current, actual results with forecasted and planned results for the total percentage of contracts the department awarded to Indigenous businesses.

5% Reporting Field	2023-24 Actual Result	2024-25 Forecasted Result	2025-26 Planned Result
Total percentage of contracts with Indigenous businesses	n/a	5%	5%

As part of its research initiatives and projects, the Commission is committed to awarding contracts to Indigenous businesses when opportunities arise. To achieve this, it will continually enhance its internal processes and procurement strategy in order to achieve the targets listed above. Given that the Commission functions as a micro-organization, there

is expected to be a low volume of contracts, and this planned result will be achieved through the collaborative planning and selection process as part of the MOU with the Department of Justice.

Planned spending and human resources

This section provides an overview of Law Commission of Canada’s planned spending and human resources for the next three fiscal years and compares planned spending for 2025-26 with actual spending from previous years.

► In this section

Spending

This section presents an overview of the department's planned expenditures from 2022-23 to 2027-28.

Budgetary performance summary

Table [6] Three-year spending summary for core responsibilities and internal services (dollars)

Table [6] presents how much money the Commission spent over the past three years to carry out its core responsibilities and for internal services. Amounts for the current fiscal year are forecasted based on spending to date.

Core responsibilities and internal services	2022-23 Actual Expenditures	2023-24 Actual Expenditures	2024-25 Forecast Spending
Law Review	\$0	\$852,302	\$1,533,101
Subtotal	\$0	\$852,302	\$1,533,101
Internal services	\$0	\$933,845	\$2,507,128
Total	\$0	\$1,786,147	\$4,040,229

Analysis of the past three years of spending

For fiscal year 2022-23, the Commission did not incur any direct expenditures. Reviving the Commission was part of the Minister of Justice’s mandate letter, and the Department of Justice incurred start-up expenditures in support of reviving the Commission. Fiscal year 2023-24 functions as a partial inaugural year, hence why expenditures are lower during that year. Forecasted spending for 2024-25 is higher as a result of building the Commission’s capacity including the planned relocation to a permanent office scheduled to be completed by the end of the 2024-25 fiscal year.

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table [7] Planned three-year spending on core responsibilities and internal services (dollars)

Table [7] presents how much money Law Commission of Canada’s plans to spend over the next three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2025-26 planned spending	2026-27 planned spending	2027-28 planned spending
Law Review	\$2,659,174	\$2,449,187	\$2,449,187
Subtotal	\$2,659,174	\$2,449,187	\$2,449,187
Internal services	\$1,234,880	\$1,234,879	\$1,234,879
Total	\$3,894,054	\$3,684,066	\$3,684,066

Analysis of the next three years of spending

The estimated planned spending for both the core responsibility and internal services is expected to be relatively steady over the next three fiscal years. There is a minor reduction expected in operating amounts under the core responsibility for fiscal year 2026-27 as it is anticipated the Commission will be reaching a "steady state" ongoing level of funding.

More [detailed financial information from previous years](#) is available on the Finances section of GC Infobase.

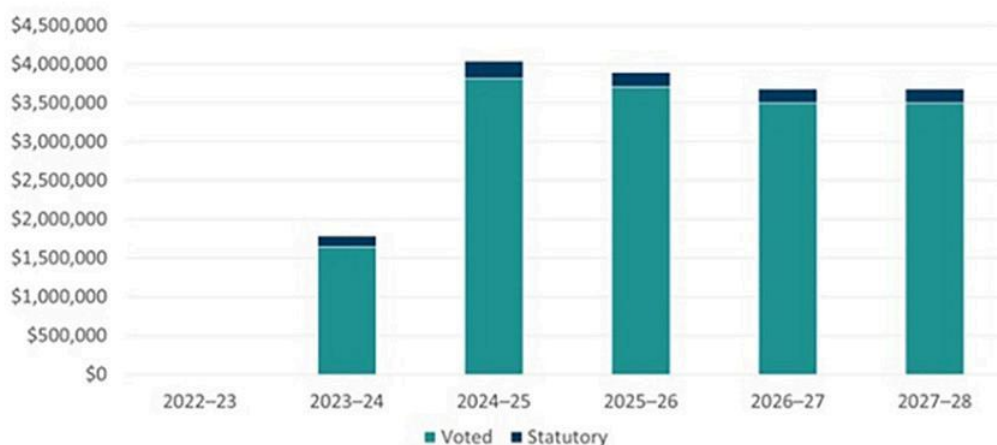
Information on the alignment of the Law Commission of Canada's [spending with Government of Canada's spending and activities](#) is available on GC InfoBase.

Funding

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services. For further information on funding authorities, consult the [Government of Canada budgets and expenditures](#).

Graph [1]: Approved funding (statutory and voted) over a six-year period

Graph [1] summarizes the department's approved voted and statutory funding from 2022-23 to 2027- 28.



Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory	\$0	\$144,680	\$225,896	\$188,273	\$188,273	\$188,273
Voted	\$0	\$1,641,467	\$3,814,333	\$3,705,781	\$3,495,793	\$3,495,793
Total	\$0	\$1,786,147	\$4,040,229	\$3,894,054	\$3,684,066	\$3,684,066

► Text description of graph [1]:

Analysis of statutory and voted funding over a six-year period

For fiscal year 2022-23, the Commission did not incur any direct expenditures. The president of the Commission was appointed in June 2023 at which time financial delegation was received. As a result, fiscal year 2023-24 functions as a partial year, hence why expenditures are lower that year. Finally, fiscal year 2026-27 represents a "steady state" for the Commission after initial start-up expenditures will have been incurred and continues for future fiscal years after that.

For further information on Law Commission of Canada's departmental appropriations, consult the [2025-26 Main Estimates](#).

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of Law Commission of Canada's operations for 2024-25 to 2025-26.

Table [8] Future-oriented condensed statement of operations for the year ended March 31, 2026 (dollars)

Table [8] summarizes the expenses and revenues which net to the cost of operations before government funding and transfers for 2024-25 to 2025-26. The forecast and planned amounts in this statement of operations were prepared on an accrual basis. The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on

an expenditure basis. Amounts may therefore differ.

Financial information	2024-25 Forecast results	2025-26 planned results	Difference (Forecast results minus planned)
Total expenses	\$2,831,064	\$4,428,270	\$(1,597,206)
Total revenues	\$0	\$0	\$0
Net cost of operations before government funding and transfers	\$2,831,064	\$4,428,270	\$(1,597,206)

Analysis of forecasted and planned results

The difference in forecasted vs planned results is primarily due to the Commission relocating to a permanent office location by the end of the 2024-25 fiscal year and the associated costs. As a result, costs incurred are to be capitalized in 2024-25 and then forecasted to be amortized for the project as reflected in fiscal year 2025-26. In addition, the Commission is continuing to build its personnel capacity by proceeding with the necessary hiring of key personnel in order to continue following its mandate into 2025-26 and beyond.

A more detailed [Future-Oriented Statement of Operations and associated Notes for 2025-26](#), including a reconciliation of the net cost of operations with the requested authorities, is available on the Law Commission of Canada's website.

Human resources

This section presents an overview of the department's actual and planned human resources from 2022-23 to 2027-28.

Table [9]: Actual human resources for core responsibilities and internal services

Table [9] shows a summary of human resources, in full-time equivalents, for Commission's core responsibilities and for its internal services for the previous three fiscal years. Human resources for the current fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2022-23 Actual full-time equivalents	2023-24 Actual full-time equivalents	2024-25 Forecasted full-time equivalents
Law Review	0	4	7
Subtotal	0	4	7
Internal services	0	3	4
Total	0	7	11

Analysis of human resources over the last three years

The Commission officially commenced its operations after the President was appointed in June 2023. Before this time, any FTE's working on the revival of the Commission were not directly attributed to the Commission. During its inaugural partial year in 2023-24, the Commission continued to recruit key personnel and the stabilization of key management positions such as the executive director and the director general of strategy, policy and planning roles.

Table [10]: Human resources planning summary for core responsibilities and internal services

Table [10] shows information on human resources, in full-time equivalents, for each of Law Commission of Canada's core responsibilities and for its internal services planned for the next three years.

Core responsibilities and internal services	2025-26 planned full-time equivalents	2026-27 planned full-time equivalents	2027-28 planned full-time equivalents
Law Review	13	13	13
Subtotal	13	13	13

Core responsibilities and internal services	2025-26 planned full-time equivalents	2026-27 planned full-time equivalents	2027-28 planned full-time equivalents
Internal services	5	5	5
Total	18	18	18

Analysis of human resources for the next three years

The planned full-time equivalents are expected to be steady over the next three fiscal years and there are no significant variances anticipated.

Corporate information

▸ Departmental profile

▸ Departmental contact information

Supplementary information tables

The following supplementary information tables are available on the Law Commission of Canada's website:

- [Gender-based analysis plus](#)

Information on Law Commission of Canada's departmental sustainable development strategy can be found on Law Commission of Canada's [website](#).

Federal tax expenditures

Law Commission of Canada's Departmental Plan does not include information on tax expenditures.

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#).

This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

▸ Definitions

Date modified: 2025-06-18