

**JERSEY LEGAL INFORMATION BOARD**

**Annual Report and Financial Statements**

**31 December 2009**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
31 DECEMBER 2009**

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# **JERSEY LEGAL INFORMATION BOARD (JLIB) OFFICERS AND PROFESSIONAL ADVISERS**

## **BOARD MEMBERS**

The Bailiff, Sir Philip Bailhache (Chairman) (ex officio appointment terminated 30 June 2009)

The Bailiff, Michael Birt (Chairman) (appointed 9 July 2009)

William Bailhache QC (ex officio appointment terminated 10 November 2009)

Timothy Le Cocq QC (appointed 10 November 2009)

Michael de la Haye

Advocate Tim Herbert

James Lambert

Senator Philip Ozouf (appointment terminated 10 November 2009)

Senator Alan Maclean (appointed 11 November 2009)

Advocate Carl Parslow

Pam Staley

Neil Wells

Michael Wilkins

## **JLIB PROGRAMMME DIRECTOR**

Sara O'Donnell (resigned 31 December 2008)

## **ACTING JLIB PROGRAMMME DIRECTOR**

Roger Appleton (appointed 1 January 2009)

## **ADVISER TO JLIB**

Professor Richard Susskind OBE

## ANNUAL REPORT FOR 2009

In 2009, the Jersey Legal Information Board (JLIB) continued the development of its website, JLIB's flagship project. However, without undertaking any major structural enhancements, expenditure in this area was considerably less than in 2008. The focus in 2009 was on adding new types of content, principally in relation to the on-line library of legal books and texts and the annotated versions of certain laws (with case notes and hyperlinks to Jersey Law Reports and Jersey Judgments). Work was also undertaken on the historic unreported judgments (pre 1997) to prepare them for publication on the website, and to ensure that all of the judgments had been appropriately edited to protect the identity of victims of crime. The annual update to the revised edition of the laws was published on the website in April 2009.

Such enhancements and additions ensure that the website continues to remain the envy of other jurisdictions as well as a valuable resource for all who live and work in the Island. Major work will be undertaken in 2010 to improve the security features of the website and implement a pay-as-you-go facility for credit card payments.

Whether in terms of adding content or developing its structure, the website project absorbs the majority of JLIB's resources, both financially and in relation to staff time. As a matter of record, it should be noted that the intellectual property within the software developed for the website is wholly owned by JLIB.

Further work continued in 2009 towards the establishment of an Institute of Law for the Island, with the Institute opening its doors to the first cohort of students on the Jersey Law Course in September. In addition to providing training facilities and office accommodation, the Institute's premises in Seale Street, St Helier also house the re-established Law Library. A feasibility study was undertaken in relation to providing a law degree course in Jersey and it is anticipated that the Institute will commence the first course in September 2010.

In November 2009, JLIB was represented at the Tenth International Conference on Law via the Internet in Durban. The conference was preceded by the annual meeting of the Free Access to Law Movement, of which JLIB is a participating member. The Movement is an international confederation of legal information institutes which seeks to make public legal information (principally, legislation and case law) freely available and easily accessible. Much of the work undertaken on the website in 2009 was towards ensuring that the content meets these requirements; full compliance is expected to be achieved in 2010.

At the end of 2008, Sara O'Donnell resigned as Programme Director on taking up an appointment in the Law Officers' Department. Since that time, Roger Appleton (who was previously contracted as a consultant to JLIB) has fulfilled the role of Acting Programme Director on an interim basis. The Board would like to express its gratitude to both of these post holders for their valuable and important contributions to the work of JLIB. With effect from 26 January 2010, Sue du Feu has been appointed to provide services under contract as Programme Director.

Since incorporation in 2004, JLIB has put procedures in place to ensure that it adheres to best practice and to ensure that its finances, accounts and administration are able to stand up to scrutiny, as well as being transparent. This has included the formulation of a code of best practice for its members to adhere to, as well as engaging external auditors (whose report is also contained in this document). JLIB is funded from both the public sector and the private sector. The contribution by Jersey law firms towards the funding of JLIB continues to be significant, and has ensured that JLIB is in a position to continue to develop the website and provide added value to its users. Close links with the Law Society of Jersey continue to be maintained with the appointment of two of its representatives to the Board. In addition, both representatives are ex officio members of the Executive Group.

JLIB would require a combined revenue and capital budget of approximately £400,000 per annum, in order to achieve all of its strategic aims, especially its aim to support Jersey's position as a leading business centre. Whilst it is difficult to undertake a cost-benefit analysis, the social benefits of JLIB's work are self-evident, particularly in relation to making the law and legal processes freely accessible to the public. Moreover, the extent to which the website continues to be consulted by a wide range of users testifies to its importance as a resource which is valued by the legal profession, as well as the wider public (including, for example, users in the financial services sector, both in and outside the Island).

The table below sets out some of the achievements made in 2009; with continued financial support, JLIB will be able to make further progress in the coming years.

## ANNUAL REPORT FOR 2009

| Project                              | Achievements in 2009   |
|--------------------------------------|--|
| Website                              | <ul style="list-style-type: none"> <li>• Continued the publication of Jersey’s customary and civil law</li> <li>• Continued on-line publication of all Practice Directions</li> <li>• Continued on-line publication of the Jersey and Guernsey Law Review</li> <li>• Continued on-line publication of past papers for the Advocates and Solicitors examinations, and other materials for law students and the Institute of Law</li> <li>• Continued on-line publication of Jersey law firms list</li> <li>• Updated the Citizen’s section based around life events</li> <li>• Continued the creation of an on-line library of legal books and texts</li> <li>• Added annotated version of Trusts (Jersey) Law 1984 and commenced work on annotating other laws</li> <li>• Continued to generate monthly statistics on website usage</li> </ul> |
| Legislation Revision                 | <ul style="list-style-type: none"> <li>• Continued on-line publication of Jersey’s legislation, as enacted</li> <li>• Continued on-line publication of Jersey’s legislation, as adopted</li> <li>• Continued on-line publication of revised legislation</li> </ul>   |
| Case Law                             | <ul style="list-style-type: none"> <li>• Continued on-line publication of Jersey Law Reports (and index) for 1985 to 2008</li> <li>• Continued on-line publication of Jersey’s Unreported Judgments and prepared pre 1997 judgments for future publication</li> </ul>  |
| On-line Guidance                     | <ul style="list-style-type: none"> <li>• Prepared for the opening of the Institute of Law and re-establishment of the Law Library</li> <li>• Met with Senior Partners and Knowledge Managers to discuss approaches to sharing information and other collaborative issues</li> </ul>  |
| Civil Justice                        | <ul style="list-style-type: none"> <li>• Continued to pilot the community mediation centre project</li> <li>• Continued involvement with Jersey Accredited Mediators Association and the promotion of mediation as an alternative mode of dispute resolution</li> </ul>  |
| Criminal Justice                     | <ul style="list-style-type: none"> <li>• Continued project with the Home Affairs Minister and Department for the further integration of the Criminal Justice system</li> </ul>   |
| Land Registry                        | <ul style="list-style-type: none"> <li>• Considered possible reforms to the Jersey Land Registry system</li> </ul>   |
| Research and Development             | <ul style="list-style-type: none"> <li>• Continued to equip courts with digital recording and retrieval systems</li> <li>• Continued to provide video-conferencing facilities in a number of matters before the Courts, including delivery of reserved judgments and directions hearings before the Court of Appeal</li> <li>• Maintained wireless hot-spots in the Royal Court Building</li> <li>• Assessed feasibility of using video-conferencing for bail applications</li> </ul>  |
| Consultation                         | <ul style="list-style-type: none"> <li>• Continued collection of feedback received from users of the JLIB website</li> <li>• Continued to consult with users regarding the search facility and overall appearance of the website</li> </ul>  |
| Programme Management/ Administration | <ul style="list-style-type: none"> <li>• Continued appointment of a part-time Programme Director to provide programme management leadership, and to oversee JLIB’s administration</li> <li>• Continued the use of a code of best practice for members of the Jersey Legal Information Board</li> <li>• Continued to make use of an Executive Group to implement the strategy and policy of the Jersey Legal Information Board</li> </ul>   |

## **STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES**

The Jersey Legal Information Board is not a States funded body under the Public Finances (Jersey) Law 2005. However, in 2008 the Board appointed a person to fulfil the functions of Accounting Officer with responsibility for preparing the financial statements and for transmitting them to the relevant authorities. The Board has chosen to prepare the non statutory financial statements under United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these financial statements, the Accounting Officer is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standard have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Board will continue in business.

The Accounting Officer is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Board, enabling them to ensure that the financial statements comply with best practice. The Accounting Officer is also responsible for safeguarding the assets of the Board, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **STATEMENT ON INTERNAL CONTROL**

### **Scope of responsibility**

The Accounting Officer has responsibility for maintaining a sound system of internal control that supports the achievement of the Jersey Legal Information Board's policies, aims and objectives as set out by the members thereof, whilst safeguarding the public and other funding for which the Accounting Officer is responsible in accordance with the responsibilities assigned.

### **The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level, rather than to eliminate all risk of failure to achieve policies, aims and objectives. It therefore only provides reasonable, and not absolute, assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's policies, aims and objectives; to evaluate the likelihood of those risks being realised; and to manage them efficiently, effectively and economically. The system of internal control has been in place during the financial year ended 31 December 2009 and will be maintained for subsequent financial years thereafter.

### **The risk and control framework**

#### *Risk Criteria and Evaluation*

The specific approach is tailored to fit the circumstances of each area, but risk management operates on consistent principles of identifying and analysing the management risks against objectives.

Risks are assessed for likelihood and potential impact in order to help determine priority risks for action. Accountability for management of individual risks is established as an essential part of the risk management policy.

#### *Risk Management Process*

Risks are assessed, managed and reported at strategic and project level. Over-arching threats to delivery are reported to the full Jersey Legal Information Board, which reviews progress of projects against plans set as part of the planning process on a twice yearly basis.

### **Review of effectiveness**

The Accounting Officer also has responsibility for reviewing the effectiveness of the system of internal control. The review of the system of internal control is informed by the work of an agreed auditing process and the executive management of the Jersey Legal Information Board, who have responsibility for the development and maintenance of the internal control framework, and comments made as a result of the agreed auditing process.

#### *Jersey Legal Information Board*

The full board of the Jersey Legal Information Board which is comprised of those members as set out on page 1, meets twice yearly to consider the strategic direction and projects of the Jersey Legal Information Board.

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JERSEY LEGAL INFORMATION BOARD**

We have audited the non statutory financial statements of Jersey Legal Information Board for the year ended 31 December 2009 which comprise the profit and loss account, the balance sheet, the statement of movement in total funds and the related notes 1 to 11. These financial statements have been prepared under the accounting policies set out therein.

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

### **Respective responsibilities of Board members and auditors**

The Board's responsibilities for preparing the non statutory financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Accounting Officer's Responsibilities.

Our responsibility is to audit the financial statements in accordance with our engagement letter and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the non statutory financial statements give a true and fair view and are properly prepared in accordance with our engagement letter. We also report to you if, in our opinion, the Annual Report is not consistent with the financial statements, if the Board has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We read the Annual Report and statement on internal control for the above year and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Board in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Board's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Board's affairs as at 31 December 2009 and of its loss for the year then ended.

**Deloitte LLP**  
Chartered Accountants  
St Helier, Jersey

**PROFIT AND LOSS ACCOUNT**  
**1 January 2009 to 31 December 2009**

|   | Notes | 1 January<br>2009 to 31<br>December<br>2009 | 1 January<br>2008 to 31<br>December<br>2008 |
|---|-------|---|---|
|   |       | £   | £   |
| <b>INCOME</b>   |       |   |   |
|   | 2     |   |   |
| Website usage subscriptions   |       | 132,680                                     | 114,998                                     |
| Bank interest   |       | 612   | 11,114                                      |
|   |       | <hr/>                                       | <hr/>                                       |
|   |       | 133,292                                     | 126,112                                     |
|   |       | <hr/>                                       | <hr/>                                       |
| <b>EXPENDITURE</b>  |       |   |   |
|   | 9     |   |   |
| Website   |       | 55,091                                      | 104,727                                     |
| Legislation revision  |       | 1,865                                       | 3,001                                       |
| Case law  |       | 5,506                                       | 1,777                                       |
| On-line guidance  |       | 14,137                                      | 8,000                                       |
| Civil justice   |       | 35  | -   |
| Criminal justice  |       | -   | 770   |
| Land registry   |       | -   | -   |
| Programme management and administration   |       | 75,797                                      | 61,926                                      |
| Audit fee (2009)  |       | 2,850                                       | -   |
| Audit fee (2008)  |       | (275)                                       | 2,850                                       |
| Amount due to Treasury (written off)  |       | (331)                                       | -   |
|   |       | <hr/>                                       | <hr/>                                       |
|   |       | 154,675                                     | 183,051                                     |
|   |       | <hr/>                                       | <hr/>                                       |
| <b>Retained loss for the financial year,<br/>transferred to accumulated deficit</b> | 6     | (21,383)                                    | (56,939)                                    |
|   |       | <hr/> <hr/>                                 | <hr/> <hr/>                                 |

All activities are derived from continuing operations.

**BALANCE SHEET**  
**31 December 2009**

|   | Notes | 31 December<br>2009<br>£ | 31 December<br>2008<br>£ |
|---|-------|--------------------------|--------------------------|
| <b>CURRENT ASSETS</b>                                 |       |                          |                          |
| Cash at bank  | 3     | 566,349                  | 464,167                  |
|   |       | <hr/>                    | <hr/>                    |
|   |       | 566,349                  | 464,167                  |
| <b>CREDITORS: amounts falling due within one year</b> |       |                          |                          |
|   | 4     | (3,912)                  | (8,240)                  |
|   |       | <hr/>                    | <hr/>                    |
|   |       | (3,912)                  | (8,240)                  |
| <b>NET CURRENT ASSETS</b>                             |       |                          |                          |
|   |       | <hr/>                    | <hr/>                    |
|   |       | 562,437                  | 455,927                  |
|   |       | <hr/>                    | <hr/>                    |
| <b>CAPITAL AND RESERVES</b>                           |       |                          |                          |
| Reserves  | 5     | 970,413                  | 842,520                  |
| Accumulated deficit                                   | 6     | (407,976)                | (386,593)                |
| <b>NET FUNDS</b>                                      |       |                          |                          |
|   |       | <hr/>                    | <hr/>                    |
|   |       | 562,437                  | 455,927                  |
|   |       | <hr/>                    | <hr/>                    |

These financial statements were approved by the Board of the Jersey Legal Information Board on 19 April 2010.  
Signed on behalf of the Board.

James Lambert  
Accounting Officer

**STATEMENT OF MOVEMENT IN TOTAL FUNDS**  
**1 January 2009 to 31 December 2009**

|                                  | <b>31 December<br/>2009</b> | <b>31 December<br/>2008</b> |
|----------------------------------|-----------------------------|-----------------------------|
|                                  | <b>£</b>                    | <b>£</b>                    |
| Loss for the year                | (21,383)                    | (56,938)                    |
| Funding received                 | 127,893                     | 156,976                     |
|                                  | <hr/>                       | <hr/>                       |
| <b>Net addition to net funds</b> | 106,510                     | 100,038                     |
| Opening net funds                | 455,927                     | 355,889                     |
|                                  | <hr/>                       | <hr/>                       |
| <b>Closing net funds</b>         | 562,437                     | 455,927                     |
|                                  | <hr/> <hr/>                 | <hr/> <hr/>                 |

## NOTES TO THE FINANCIAL STATEMENTS

1 January 2009 to 31 December 2009

### 1. INCORPORATION

The Jersey Legal Information Board was incorporated pursuant to the Jersey Legal Information Board (Incorporation) Law 2004, which law was registered by the Royal Court of Jersey on 27 August 2004.

### 2. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with accounting standards applicable in the United Kingdom. The particular accounting policies adopted are described below.

#### Accounting convention

The financial statements are prepared under the historical cost convention.

#### Income

Income is comprised of website usage subscriptions and bank interest. The subscription income is recognised over the period during which the benefit for such subscriptions is derived. Income received in advance is treated as deferred income and released to the profit and loss account during the period of account to which it relates.

#### Expenditure

Expenses are accounted for on an accruals basis.

#### Going concern

A cash flow forecast for the 12 months following the date of signing has been produced and reviewed by the Board. The Board has no fixed term borrowing and is not reliant on short term borrowings. The Board is in a net asset position at the year end and as such will be able to meet its liabilities as they fall. Consequently, the members have a reasonable expectation that the Board has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Board continues to adopt the going concern basis in preparing these financial statements.

#### Cash flow statement

A cash flow statement has not been included in these financial statements on the grounds that the Board qualifies for the small company exemption under paragraph 5(g) of the Financial Reporting Standard No 1 (Revised) "Cash Flow Statements".

### 3. CASH AT BANK

|              | 31 December<br>2009 | 31 December<br>2008 |
|--------------|---------------------|---------------------|
|              | £                   | £                   |
| Cash at bank | 566,349             | 464,167             |

**NOTES TO THE FINANCIAL STATEMENTS**  
**1 January 2009 to 31 December 2009**

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                        | <b>31 December<br/>2009</b> | <b>31 December<br/>2008</b> |
|------------------------|-----------------------------|-----------------------------|
|                        | <b>£</b>                    | <b>£</b>                    |
| Accruals               | 1,062                       | 5,059                       |
| Amount due to Treasury | -                           | 331                         |
| Audit fee              | 2,850                       | 2,850                       |
|                        | <hr/>                       | <hr/>                       |
|                        | 3,912                       | 8,240                       |
|                        | <hr/> <hr/>                 | <hr/> <hr/>                 |

**5. RESERVES**

|  | <b>31 December<br/>2009</b> | <b>31 December<br/>2008</b> |
|--|-----------------------------|-----------------------------|
|  | <b>£</b>                    | <b>£</b>                    |
| Balance brought forward                                | 842,520                     | 685,544                     |
| Transfer from Judicial Greffe (general)                | 69,893                      | 56,976                      |
| Transfer from Judicial Greffe (Institute of Law)       | 50,000                      | -                           |
| Transfer from Viscount's Department (general)          | 100,000                     | 100,000                     |
| Transfer from Viscount's Department (Institute of Law) | 50,000                      | -                           |
| Transfer to Institute of Law                           | (142,000)                   | -                           |
|  | <hr/>                       | <hr/>                       |
| Balance carried forward                                | 970,413                     | 842,520                     |
|  | <hr/> <hr/>                 | <hr/> <hr/>                 |

During the year, funding was received from the Judicial Greffe and the Viscount's Department in the form of capital contributions. Of the amounts received from the Viscount's Department in 2007 and 2009, £150,000 was earmarked for developing the Institute of Law; this amount (less £8,000 spent under the online guidance project for developing the Institute of Law) was transferred to the Institute of Law during 2009. Of the amounts received from the Judicial Greffe in 2009, a further £50,000 was earmarked for the Institute of Law. Otherwise there are no restrictions attaching the use or distribution of the reserves.

**6. ACCUMULATED DEFICIT**

|                                 | <b>31 December<br/>2009</b> | <b>31 December<br/>2008</b> |
|---------------------------------|-----------------------------|-----------------------------|
|                                 | <b>£</b>                    | <b>£</b>                    |
| Balance brought forward         | (386,593)                   | (329,655)                   |
| Deficit retained for the period | (21,383)                    | (56,938)                    |
|                                 | <hr/>                       | <hr/>                       |
| Balance carried forward         | (407,976)                   | (386,593)                   |
|                                 | <hr/> <hr/>                 | <hr/> <hr/>                 |

**7. TAXATION STATUS**

The Jersey tax authorities have confirmed that the Jersey Legal Information Board is a zero rate tax corporate with effect from 2009 year of assessment and that no tax issues arise for the years up to 2008 year of assessment.

## **NOTES TO THE FINANCIAL STATEMENTS**

**1 January 2009 to 31 December 2009**

### **8. RELATED PARTY TRANSACTIONS**

A number of Board members are also members of law firms that use the services of the Jersey Legal Information Board. Total revenue for the year in relation to these firms was £24,000 (£26,500 in 2008). As at the year end, £nil was due to the Board (£nil in 2008). All services provided by the Jersey Legal Information Board are provided on an arms length basis.

### **9. INTELLECTUAL PROPERTY**

The intellectual property within the software developed for the Jersey Legal Information Board website is wholly owned by the Jersey Legal Information Board.

### **10. ULTIMATE CONTROLLING PARTY**

In the opinion of the Board members, there is no one individual who controls the Board.

### **11. POST BALANCE SHEET EVENT**

With effect from 26 January 2010, Sue du Feu was appointed to provide services under contract as JLIB Programme Director.