

JERSEY LEGAL INFORMATION BOARD

Annual Report and Financial Statements

31 December 2010

**ANNUAL REPORT AND FINANCIAL STATEMENTS
31 DECEMBER 2010**

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JERSEY LEGAL INFORMATION BOARD (JLIB) OFFICERS AND PROFESSIONAL ADVISERS

BOARD MEMBERS

The Bailiff, Michael Birt (Chairman)

Timothy Le Cocq QC

Michael de la Haye

Advocate Tim Herbert

James Lambert

Senator Alan Maclean

Advocate Carl Parslow

Pam Staley

Neil Wells

Michael Wilkins

JLIB PROGRAMMME DIRECTOR

Sue du Feu (appointed 26 January 2010)

ACTING JLIB PROGRAMMME DIRECTOR

Roger Appleton (until 26 January 2010)

ADVISER TO JLIB

Professor Richard Susskind OBE

ANNUAL REPORT FOR 2010

In 2010, the Jersey Legal Information Board (JLIB) continued the development of its website, JLIB's flagship project. The focus in 2010 was on completing the on-line library of legal books and texts, continuing to add the annotated versions of certain laws (with case notes and hyperlinks to Jersey Law Reports and Jersey Judgments), and investigating how social media could be used to develop further usage of the website. Work also continued 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 2010.

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 was undertaken in 2010 to improve the security features of the website and implement a pay-as-you-go facility for credit card payments, all of which is due for completion in early 2011.

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.

With the first full year of operation of the Institute of Law in 2010, JLIB's direct involvement in this project came to an end. Nevertheless, co-operation in a number of areas continued, particularly in relation to the development of on-line legal resources. The necessary re-establishment of a central, hard-copy Law Library will also continue to be an area of shared interest between the Institute, the Courts and JLIB. During 2010, the Institute started training for the second cohort of students on the Jersey Law Course, and also welcomed students to the first intake for the law degree course in September.

As part of its participation in the Free Access to Law Movement, discussions took place in 2010 with various organisations in relation to making public domain legal information (principally, legislation and case law) even more freely available and accessible. This included developing a dialogue with the British and Irish Legal Information Institute, and with the legal information service provider Justis, concerning publication of citations of Jersey case law on their respective websites. These citations will be made available early in 2011; much of the work undertaken on the website in 2010 was towards ensuring that the content is compatible with these websites.

With effect from 26 January 2010, Sue du Feu was appointed to provide services under contract as Programme Director. This followed a period during which an Acting Programme Director was appointed on an interim basis. The services of JLIB Webmaster continued to be provided from within the resources of the Judicial Greffe.

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 (which was reviewed and re-issued in 2010) 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 (both are also 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 2010; with continued financial support, JLIB will be able to make further progress in the coming years.

ANNUAL REPORT FOR 2010

Project	Achievements in 2010
Website	<ul style="list-style-type: none"> • Continued the publication of Jersey’s customary and civil law • Continued on-line publication of all Practice Directions • Continued on-line publication of the Jersey and Guernsey Law Review • Continued on-line publication of past papers for the Advocates and Solicitors examinations, and other materials for law students and the Institute of Law • Continued on-line publication of Jersey law firms list • Developed new site map for the Citizen’s section based around life events • Continued the creation of an on-line library of legal books and texts • Added annotated versions of various laws • Continued to generate monthly statistics on website usage • Added cosmetic changes to the home page
Legislation Revision	<ul style="list-style-type: none"> • Continued on-line publication of Jersey’s legislation, as enacted • Continued on-line publication of Jersey’s legislation, as adopted • Continued on-line publication of revised legislation
Case Law	<ul style="list-style-type: none"> • Continued on-line publication of Jersey Law Reports (and index) for 1985 to 2009 • Continued on-line publication of Jersey’s Unreported Judgments and prepared pre 1997 judgments for future publication
On-line Guidance	<ul style="list-style-type: none"> • Continued to support the Institute of Law and re-establishment of the central Law Library • Met with law firms to discuss approaches to sharing information and other collaborative issues
Civil Justice	<ul style="list-style-type: none"> • Continued to pilot the community mediation centre project • Continued involvement with Jersey Accredited Mediators Association and the promotion of mediation as an alternative mode of dispute resolution • Commenced collaborative project with the Citizens’ Advice Bureau to improve access to legal information for citizens
Criminal Justice	<ul style="list-style-type: none"> • Continued to assess viability of a project with the Home Affairs Minister and Department for the further integration of the Criminal Justice system
Land Registry	<ul style="list-style-type: none"> • Considered possible reforms to the Jersey Land Registry system
Research and Development	<ul style="list-style-type: none"> • Continued to equip courts with digital recording and retrieval systems • 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 • Maintained and expanded wireless hot-spots in the Royal Court Building • Maintained preparedness for use of video-conferencing for bail applications • Assessed feasibility of using iPads in Court
Consultation	<ul style="list-style-type: none"> • Continued collection of feedback received from users of the JLIB website • Continued to consult with users regarding the search facility and overall appearance of the website
Programme Management/ Administration	<ul style="list-style-type: none"> • Continued appointment of a part-time Programme Director to provide programme management leadership, and to oversee JLIB’s administration • Continued the use of a code of best practice for members of the Jersey Legal Information Board • Continued to make use of an Executive Group to implement the strategy and policy of the Jersey Legal Information Board

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 2010 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 the executive management of the Jersey Legal Information Board, who have responsibility for the development and maintenance of the internal control framework.

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 2010 which comprise the profit and loss account, the balance sheet, the statement of movement in total funds and the related notes 1 to 10. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Board are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Board's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Board; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of Jersey Legal Information Board's affairs as at 31 December 2010 and of its loss for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Deloitte LLP
Chartered Accountants
St. Helier, Jersey

PROFIT AND LOSS ACCOUNT
1 January 2010 to 31 December 2010

	Notes	1 January 2010 to 31 December 2010	1 January 2009 to 31 December 2009
		£	£
INCOME			
	2		
Website usage subscriptions		140,905	132,680
Bank interest		675	612
		<hr/> 141,580	<hr/> 133,292
EXPENDITURE			
	9		
Website		68,700	55,091
Legislation revision		2,507	1,865
Case law		-	5,506
On-line guidance		4,675	14,137
Civil justice		-	35
Criminal justice		-	-
Land registry		-	-
Programme management and administration		68,305	75,797
Audit fee		2,936	2,850
Audit fee (2008)		-	(275)
Amount due to Treasury (written off)		-	(331)
		<hr/> 147,123	<hr/> 154,675
Retained loss for the financial year, transferred to accumulated deficit	6	<hr/> <hr/> (5,543)	<hr/> <hr/> (21,383)

All activities are derived from continuing operations.
There are no recognised gains or losses in either year other than the loss for that year.

BALANCE SHEET
31 December 2010

	Notes	31 December 2010 £	31 December 2009 £
CURRENT ASSETS			
Cash at bank	3	675,451	566,349
		<hr/>	<hr/>
		675,451	566,349
CREDITORS: amounts falling due within one year			
	4	(4,116)	(3,912)
		<hr/>	<hr/>
		(4,116)	(3,912)
NET CURRENT ASSETS			
		<hr/>	<hr/>
		671,335	562,437
		<hr/>	<hr/>
CAPITAL AND RESERVES			
Reserves	5	1,084,855	970,413
Accumulated deficit	6	(413,519)	(407,976)
NET FUNDS			
		<hr/>	<hr/>
		671,335	562,437
		<hr/>	<hr/>

These financial statements were approved by the Board of the Jersey Legal Information Board on 4 April 2011.
Signed on behalf of the Board.

James Lambert
Accounting Officer

STATEMENT OF MOVEMENT IN TOTAL FUNDS
1 January 2010 to 31 December 2010

	31 December 2010	31 December 2009
	£	£
Loss for the year	(5,543)	(21,383)
Net funding received (see note 5)	114,442	127,893
	<hr/>	<hr/>
Net addition to net funds	108,898	106,510
Opening net funds	562,437	455,927
	<hr/>	<hr/>
Closing net funds	671,335	562,437
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS

1 January 2010 to 31 December 2010

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. The costs of developing and maintaining the design and content of the website are charged to the profit and loss account as incurred.

Going concern

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 2010	31 December 2009
	£	£
Cash at bank	675,451	566,349

NOTES TO THE FINANCIAL STATEMENTS
1 January 2010 to 31 December 2010

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 December 2010	31 December 2009
	£	£
Accruals	1,266	1,062
Audit fee	2,850	2,850
	<hr/> 4,116	<hr/> 3,912
	<hr/> <hr/>	<hr/> <hr/>

5. RESERVES

	31 December 2010	31 December 2009
	£	£
Balance brought forward	970,413	842,520
Transfer from Judicial Greffe (general)	64,442	69,893
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	50,000
Transfer to Institute of Law	(100,000)	(142,000)
	<hr/> 1,084,855	<hr/> 970,413
	<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, and, along with an additional £50,000 from the Viscount's Department, was transferred to the Institute of Law in 2010. All transfers to the Institute of Law have now been completed. Otherwise there are no restrictions attaching the use or distribution of the reserves.

6. ACCUMULATED DEFICIT

	31 December 2010	31 December 2009
	£	£
Balance brought forward	(407,976)	(386,593)
Deficit retained for the year	(5,543)	(21,383)
	<hr/> (413,519)	<hr/> (407,976)
	<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 2010 to 31 December 2010

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 (£24,000 in 2009). As at the year end, £nil was due to the Board (£nil in 2009). 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.