



Annual Report and Financial Statements

31 December 2014

**ANNUAL REPORT AND FINANCIAL STATEMENTS
31 DECEMBER 2014**

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JERSEY LEGAL INFORMATION BOARD (JLIB) OFFICERS AND PROFESSIONAL ADVISERS

BOARD MEMBERS

The Bailiff, Sir Michael Birt (Chairman) (until 23 January 2015)

The Bailiff, William Bailhache (Chairman) (appointed 29 January 2015)

Neville Benbow, Law Society of Jersey (appointed 27 March 2014)

Timothy Le Cocq QC, HM Attorney General (until 30 March 2015)

Advocate Barbara Corbett, Law Society of Jersey (appointed 27 March 2014)

Sue du Feu, JLIB Programme Director

Michael de la Haye, Greffier of the States

Advocate Tim Herbert, representative, Law Society of Jersey (until 27 March 2014)

James Lambert, Director of Services, Judicial Greffe

Senator Alan Maclean, Economic Development Minister (until 15 October 2014)

Senator Philp Ozouf, Assistant Minister for Economic Development (appointed 16 February 2015)

Advocate Carl Parslow, representative, Law Society of Jersey (until 27 March 2014)

Pam Staley, Law Draftsman

Ian Webb, Director of Information Services, Information Services Department (appointed 6 February 2014)

Neil Wells, Director of Information Services, Information Services Department (until 6 February 2014)

Michael Wilkins, Judicial Greffier

ADVISER TO JLIB

Professor Richard Susskind OBE

ANNUAL REPORT FOR 2014

In 2014, the Jersey Legal Information Board (JLIB) commissioned a new website. A usability study was conducted to feed into the redesign and the new website will use the Sharepoint platform, already successfully deployed in the States of Jersey website. The new website will include a more sophisticated search engine.

The annual update to the revised edition of the laws was published on the website in April 2014. Unreported judgments, citations and the Jersey and Guernsey Law Review continued to be available on the World Legal Information Institute and Commonwealth Legal Information Institute websites. In 2014, at no cost to JLIB, Jersey Law Reports were published on the Justis Publishing website on a profit sharing basis. Income from this source is shown in the Profit and Loss Account on page 7. Meanwhile the citations published on the Justis sister website, Justcite, are further increasing Jersey's global presence and driving traffic to the JLIB website. The resultant on-line sales (or "pay as you go") are also shown in the Profit and Loss Account on page 7.

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. 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.

The partnership between the Citizens' Advice Bureau (CAB) and JLIB has continued and members of the public looking for legal advice on the JLIB website are now redirected to the CAB website, where advice and guidance is displayed. The second 3 year phase of this collaboration began in January 2015 with financial support provided by JLIB to rewrite advice in plain English, and also to research and write missing advice.

JLIB became a member of the Free Access to Law Movement (FALM) in 2008, since when it has regularly been represented at the annual Law Via the Internet conference which is hosted by FALM members. In September 2014 the Programme Director presented a paper to the annual conference.

As many of Jersey's law are still in French, a project began in 2014 to provide translations as a guide to the public and litigants in person. Although the translations cannot be used in court, they provide a useful starting place for those who need to understand the law.

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 (revised in 2012) 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 £350,000 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 2014; with continued financial support, JLIB will be able to make further progress in the coming years.

ANNUAL REPORT FOR 2014

Project	Achievements in 2014
Website	<ul style="list-style-type: none"> Continued on-line 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 Jersey law firms list Continued on-line publication of the library of legal books and texts Continued on-line publication of annotated versions of various laws Continued to generate monthly statistics on website usage Continued to add Jersey Employment Tribunal judgments Refined website search engine Translated 30 French laws
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 2013 Continued on-line publication of Jersey's Unreported Judgments including pre-1997 judgments
On-line Guidance	<ul style="list-style-type: none"> Continued collaborative project with the Citizens' Advice Bureau to improve access to legal information for citizens
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
Criminal Justice	<ul style="list-style-type: none"> Continued to participate in Criminal Justice System Board projects for the further integration of the Criminal Justice system
Land Registry	<ul style="list-style-type: none"> Identified and scoped possible areas of reform for the Jersey Land Registry system
Research and Development	<ul style="list-style-type: none"> Began research into a project to replace Court Stamps with other forms of payment Led project on use of video-conferencing for court functions and participated in associated Criminal Justice System Board project Continued to assess 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 new website functionality
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 Presented papers at two conferences

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

The Jersey Legal Information Board is not a States funded body under the Public Finances (Jersey) Law 2005 (it was incorporated under the Jersey Legal Information Board (Incorporation) Law 2004). 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 Standards 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 2014 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 once a year in Spring to approve the Business Plan and the Annual Report and Financial Statements, and to monitor programme progress. It meets again in November to consider the strategic direction and projects of the Jersey Legal Information Board for the next three years.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JERSEY LEGAL INFORMATION BOARD

We have audited the non-statutory financial statements of Jersey Legal Information Board ('JLIB') for the year ended 31 December 2014 which comprise the profit and loss account, the balance sheet, the statement of movement in total funds and the related notes 1 to 12. The financial reporting framework that has been applied in their preparation is applicable law and 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's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Board's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Board's members and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Board's members 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 JLIB's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officer; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 2014 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
April 2015

PROFIT AND LOSS ACCOUNT
1 January 2014 to 31 December 2014

	Notes	1 January 2014 to 31 December 2014	1 January 2013 to 31 December 2013
		£	£
INCOME	2		
Website (subscriptions)		157,294	148,828
Website (pay as you go)		2,842	2,295
Justis Publishing royalties		2,323	518
Mediation fees		200	80
LVI 2013 conference		-	73,452
Bank interest		6,548	1,256
		<hr/> 169,207	<hr/> 226,429
EXPENDITURE	10		
Website	11	230,557	59,123
Legislation revision		2,889	2,219
On-line guidance		9,507	4,000
Family Mediation Jersey		-	20,000
Programme management and administration		78,114	97,408
LVI 2013 conference		-	83,881
Audit fee		3,150	3,150
		<hr/> 324,217	<hr/> 269,781
Retained loss for the financial year, transferred to accumulated deficit	7	<hr/> (155,010)	<hr/> (43,352)

All activities are derived from continuing operations.

There are no recognised gains or losses in either year other than the loss for that year, and as such no statement of recognised gains or losses has been presented.

The notes on pages 10 to 12 form an integral part of these financial statements.

BALANCE SHEET
31 December 2014

	Notes	31 December 2014 £	31 December 2013 £
RECEIVABLES	3	1,400	50,718
CURRENT ASSETS			
Cash at bank	4	1,252,375	1,041,591
		<hr/> 1,253,775	<hr/> 1,092,309
CREDITORS: amounts falling due within one year	5	(148,115)	(4,786)
NET CURRENT ASSETS		<hr/> 1,105,660	<hr/> 1,087,523
		<hr/> <hr/>	<hr/> <hr/>
CAPITAL AND RESERVES			
Reserves	6	1,825,929	1,652,782
Accumulated deficit	7	(720,269)	(565,259)
NET FUNDS		<hr/> 1,105,660	<hr/> 1,087,523
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved by the Board of the Jersey Legal Information Board on 23 April 2015.
Signed on behalf of the Board.

James Lambert
Accounting Officer

The notes on pages 10 to 12 form an integral part of these financial statements.

STATEMENT OF MOVEMENT IN TOTAL FUNDS
1 January 2014 to 31 December 2014

	Note	31 December 2014 £	31 December 2013 £
Loss for the year		(155,010)	(43,352)
Net funding received	6	173,147	187,402
		<hr/>	<hr/>
Net addition to net funds		18,137	144,050
Opening net funds		1,087,523	943,473
		<hr/>	<hr/>
Closing net funds		1,105,660	1,087,523
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 10 to 12 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1 January 2014 to 31 December 2014

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, bank interest and other miscellaneous items. 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 will be able to meet its liabilities as they fall due. 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. RECEIVABLES

	31 December 2014 £	31 December 2013 £
Transfer from Judicial Greffe (general)	-	50,000
LVI 2013 conference	-	200
Justis Publishing royalties	1,400	518
	<hr/> 1,400 <hr/>	<hr/> 50,718 <hr/>

NOTES TO THE FINANCIAL STATEMENTS
1 January 2014 to 31 December 2014

4. CASH AT BANK

	31 December 2014	31 December 2013
	£	£
Cash at bank	1,252,375	1,041,591
	<hr/>	<hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 December 2014	31 December 2013
	£	£
Accrued income	2,700	
Accruals	36,096	1,636
Audit fee	3,150	3,150
Website redevelopment	106,169	-
	<hr/>	<hr/>
	148,115	4,786
	<hr/>	<hr/>

6. RESERVES

	31 December 2014	31 December 2013
	£	£
Balance brought forward	1,652,782	1,465,380
Transfer from Judicial Greffe (general)	173,147	187,402
	<hr/>	<hr/>
Balance carried forward	1,825,929	1,652,782
	<hr/>	<hr/>

During the year, funding was received from the Judicial Greffe in the form of a capital contribution. There are no restrictions attaching the use or distribution of the reserves.

7. ACCUMULATED DEFICIT

	31 December 2014	31 December 2013
	£	£
Balance brought forward	(565,259)	(521,907)
Loss for the year	(155,010)	(43,352)
	<hr/>	<hr/>
Balance carried forward	(720,269)	(565,259)
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS

1 January 2014 to 31 December 2014

8. TAXATION STATUS

In accordance with Article 123C of the Income Tax (Jersey) Law 1961, as amended, the Jersey Legal Information Board is subject to tax at a rate of 0% (31 December 2013: 0%).

9. 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 £20,750 (£16,100 in 2013). As at the year end, £nil was due to the Board (£nil in 2013). All services provided by the Jersey Legal Information Board are provided on an arms length basis.

10. EXPENDITURE

A number of nil balance line items have been removed from the Profit and Loss Account on the basis that they have been inactive for several years. Although they were an expense in the past and may be again in the future, these projects remained dormant in 2014. This relates to the following projects: case law, civil justice, criminal justice, and land registry.

11. 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.

12. ULTIMATE CONTROLLING PARTY

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