



Annual Report and Financial Statements

31 December 2015

**ANNUAL REPORT AND FINANCIAL STATEMENTS
31 DECEMBER 2015**

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JERSEY LEGAL INFORMATION BOARD OFFICERS AND PROFESSIONAL ADVISER

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

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

Timothy Le Cocq, Deputy Bailiff (appointed 19 November 2015)

Advocate Barbara Corbett, Law Society of Jersey

Sue du Feu, JLJB Programme Director

Michael de la Haye, Greffier of the States

James Lambert, Director of Services, Judicial Greffe

Robert MacRae QC, HM Attorney General (appointed 5 May 2015)

Advocate Paul Matthews, Judicial Greffier (appointed 1 May 2015)

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

Pam Staley, Law Draftsman

Advocate Matthew Thompson, Master of the Royal Court (appointed 19 November 2015)

Ian Webb, Director of Information Services, Information Services Department

Michael Wilkins, Judicial Greffier (until 30 April 2015)

ADVISER TO JLJB

Professor Richard Susskind OBE

ANNUAL REPORT FOR 2015

In 2015, the Jersey Legal Information Board (JLIB) worked with the company designing and building the new www.jerseylaw.je website. The usability study originally carried out was repeated to ensure the redesign was what users required and the results were promising. The new website uses the SharePoint platform, already successfully deployed in the States of Jersey websites. However, migrating the volume of data held in www.jerseylaw.je has proved challenging and has delayed the implementation of the project. The new website will go live in the second quarter of 2016.

The annual update to the revised edition of the laws was published on the website in April 2015. Unreported judgments, citations and the Jersey and Guernsey Law Review continued to be available on the British and Irish Legal Information Institute and Commonwealth Legal Information Institute websites. In 2015, Jersey Law Reports have continued to be 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 8. 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 8.

The partnership between the Citizens' Advice Bureau and JLIB has continued and financial support is being provided by JLIB to rewrite advice in plain English. In addition, it was decided to supplement the advice with short scenarios and filmed advice, and that part of the project will start in 2016.

Since becoming a member of the Free Access to Law Movement (FALM), JLIB has been an active participant at its annual conference. The JLIB Programme Director is a member of the FALM secretariat and in November 2015 chaired sessions at conference.

The project to translate French laws continues, and will be complete in 2016. The public and Litigants in Person say that they find the translations helpful as a guide and a useful starting point when they 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. The Board took the decision to appoint BDO Limited (whose report is contained in this document) as auditors for 2015, following a period of 10 years with Deloitte LLP as auditors.

In the past JLIB has been funded from both the public sector and the private sector. However, due to cutbacks in 2015, JLIB did not receive a grant and relied on subscription income alone. As the subscription rate has remained the same for four years, the Board approved an increase in rates for 2016. This will ensure 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. As legal aid support dwindled in 2015, JLIB saw an increase in the number of Litigants in Person applying for free access to judgments to enable them to research cases to assist them in their own litigation. 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 2015; with reduced financial support, JLIB will have to be circumspect with regard to the number and cost of projects it takes on in the coming years.

ANNUAL REPORT FOR 2015

Project	Achievements in 2015
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 Ongoing project to implement new website Online publication of translated 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 annual revised legislation
Case Law	<ul style="list-style-type: none"> Continued on-line publication of Jersey Law Reports and Jersey Judgments for 1964 to 2014 Continued on-line publication of Jersey's Unreported 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 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
Video linking the courts	<ul style="list-style-type: none"> Led project on use of video-conferencing for court functions and participated in associated Criminal Justice System Board project
Research and Development	<ul style="list-style-type: none"> Progressing project to replace Court Stamps with other forms of payment
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 Chaired conference sessions and served as member of FALM secretariat

STATEMENT OF FINANCE DIRECTOR'S RESPONSIBILITIES

The Jersey Legal Information Board (the "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 (referred to as Finance Director with effect from September 2015) 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, including FRS 102.

In preparing these financial statements, the Finance Director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 Finance Director is responsible for keeping adequate accounting records that are sufficient to show and explain the Board's transactions, disclose with reasonable accuracy at any time the financial position of the Board, and enable them to ensure that the financial statements comply with best practice. The Finance Director 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.

Disclosure of information to auditors

As far as the Finance Director is aware, there is no relevant audit information of which the Board's auditor is unaware. The Finance Director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the Board's auditor is aware of that information.

Independent auditors

Deloitte resigned as auditors to the Board on 11 February 2016. BDO Limited were appointed on 11 February 2016 and have indicated their willingness to continue in office.

STATEMENT ON INTERNAL CONTROL

Scope of responsibility

The Finance Director 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 Finance Director 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 2015 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 Finance Director 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.

GRANT ASSURANCE STATEMENT

The Jersey Legal Information Board confirms that it has adhered to the terms and conditions of all previous grants awarded by the States of Jersey. There are controls in place within the Jersey Legal Information Board to ensure that funds are being spent appropriately and that value for money is being achieved, and all previous grants awarded by the States of Jersey were used for the purposes intended, as set out in the Annual Report on pages 2 and 3. It is confirmed that no grant was received during the year ended 31 December 2015 (£173,147 in 2014).

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

We have audited the financial statements of Jersey Legal Information Board (the 'Board') for the year ended 31 December 2015 which comprise the Profit and Loss Account, Balance Sheet, Statement of Movement in Total Funds and the related notes 1 to 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Members of the Board, as a body, in accordance with our engagement letter and in accordance with Jersey Legal Information Board (Incorporation) Law 2004. Our audit work has been undertaken so that we might state to the Members of the Board 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 and the Members of the Board as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Board and Auditors

As explained more fully in the Statement of Finance Director's Responsibilities, the Finance Director, on behalf of the Board, is 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 Financial Reporting Council'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.

In addition, we read all the financial and non-financial information in the Annual Report for 2015, 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 implication for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Board's affairs as at 31 December 2015 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Accounting Standards, including FRS 102; and
- have been properly prepared in accordance with the Jersey Legal Information Board (Incorporation) Law 2004

BDO Limited
Chartered Accountants
Jersey, Channel Islands
23 May 2016

PROFIT AND LOSS ACCOUNT
1 January 2015 to 31 December 2015

	Notes	1 January 2015 to 31 December 2015	1 January 2014 to 31 December 2014
		£	£
INCOME	3		
Website (subscriptions)		153,466	157,294
Website (pay as you go)		4,122	2,842
Justis Publishing royalties		3,920	2,323
Mediation fees		40	200
Bank interest		6,653	6,548
		<hr/>	<hr/>
		168,201	169,207
		<hr/>	<hr/>
EXPENDITURE	3		
Website	11	103,581	230,557
Legislation revision		2,912	2,889
On-line guidance		6,537	9,507
Programme management and administration		95,875	78,114
Audit fee		7,000	3,150
Audit fee (2014)		350	-
		<hr/>	<hr/>
		216,255	324,217
		<hr/>	<hr/>
Retained loss for the financial year, transferred to accumulated deficit	8	(48,054)	(155,010)
		<hr/>	<hr/>

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 11 to 14 form an integral part of these financial statements.

BALANCE SHEET
31 December 2015

	Notes	31 December 2015 £	31 December 2014 £
CURRENT ASSETS			
Receivables	4	788	1,400
Cash at bank	5	1,071,670	1,252,375
		<hr/>	<hr/>
		1,072,458	1,253,775
CREDITORS: amounts falling due within one year			
	6	(14,852)	(148,115)
		<hr/>	<hr/>
NET CURRENT ASSETS		1,057,606	1,105,660
		<hr/>	<hr/>
CAPITAL AND RESERVES			
Reserves	7	1,825,929	1,825,929
Accumulated deficit	8	(768,323)	(720,269)
		<hr/>	<hr/>
NET FUNDS		1,057,606	1,105,660
		<hr/>	<hr/>

These financial statements were approved by the Board of the Jersey Legal Information Board on 23 May 2016.
Signed on behalf of the Board.

James Lambert
Finance Director

The notes on pages 11 to 14 form an integral part of these financial statements.

STATEMENT OF MOVEMENT IN TOTAL FUNDS
1 January 2015 to 31 December 2015

	Note	31 December 2015 £	31 December 2014 £
Loss for the year		(48,054)	(155,010)
Net funding received	7	-	173,147
		<hr/>	<hr/>
Net addition to net funds		(48,054)	18,137
Opening net funds		1,105,660	1,087,523
		<hr/>	<hr/>
Closing net funds		1,057,606	1,105,660
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 14 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1 January 2015 to 31 December 2015

1. GENERAL INFORMATION

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. The aim of the Board is to promote accessibility of the written law and legal processes to the public, and an integrated and efficient legal system, through the use of information technology.

2. STATEMENT OF COMPLIANCE

The Board's financial statements have been prepared in compliance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland" ("FRS 102") and the Jersey Legal Information Board (Incorporation) Law 2004.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. Details of the transition to FRS 102 are disclosed in note 9.

(a) Basis of preparation

These financial statements are prepared on a going concern basis, under the historical cost convention.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Board's accounting policies. The Board assess there to be no material areas involving a higher degree of judgement or complexity within the financial statements.

(b) 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.

(c) Exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions, subject to certain conditions, which have been complied with, including notification of, and no objection to, the use of exemptions by the Board members.

The Board has taken advantage of the following exemption:

(i) from preparing a statement of cash flows, 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".

(d) Functional and presentation currency

The Board's financial statements are presented in pound sterling. The Board's functional and presentation currency is the pound sterling.

(e) 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.

NOTES TO THE FINANCIAL STATEMENTS

1 January 2015 to 31 December 2015

(f) 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. The Board has no employees of its own. Staff are provided on a consultancy basis.

(g) Taxation

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 2014: 0%).

(h) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

(i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and investments in commercial paper, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

(j) Financial liabilities

Basic financial liabilities, including trade and other payables.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

NOTES TO THE FINANCIAL STATEMENTS
1 January 2015 to 31 December 2015

4. RECEIVABLES

	31 December 2015 £	31 December 2014 £
Mediation fees	40	-
Justis Publishing royalties	748	1,400
	<hr/> 788	<hr/> 1,400
	<hr/>	<hr/>

5. CASH AT BANK

	31 December 2015 £	31 December 2014 £
Cash at bank	1,071,670	1,252,375
	<hr/> <hr/>	<hr/> <hr/>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 December 2015 £	31 December 2014 £
Accrued income	-	2,700
Accruals	7,852	36,096
Audit fee	7,000	3,150
Website redevelopment	-	106,169
	<hr/> 14,852	<hr/> 148,115
	<hr/> <hr/>	<hr/> <hr/>

7. RESERVES

	31 December 2015 £	31 December 2014 £
Balance brought forward	1,825,929	1,652,782
Transfer from Judicial Greffe (general)	-	173,147
	<hr/> 1,825,929	<hr/> 1,825,929
	<hr/> <hr/>	<hr/> <hr/>

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

NOTES TO THE FINANCIAL STATEMENTS
1 January 2015 to 31 December 2015

8. ACCUMULATED DEFICIT

	31 December 2015 £	31 December 2014 £
Balance brought forward	(720,269)	(565,259)
Loss for the year	(48,054)	(155,010)
Balance carried forward	<u>(768,323)</u>	<u>(720,269)</u>

9. TRANSITION TO FRS 102

This is the first year that the Board has presented its results under FRS 102. The last financial statements prepared under the previous UK GAAP were for the year ended 31 December 2014. The date of transition to FRS 102 was 1 January 2014.

There were no adjustments to the Board's balance sheet or income statement at 1 January 2014 or 31 December 2014 on transition to FRS 102.

10. RELATED PARTY TRANSACTIONS

A Board member is also a member of a law firm that uses the services of the Jersey Legal Information Board. Total revenue for the year in relation to this firm was £3,500 (£20,750 in 2014). As at the year end, £nil was due to the Board (£nil in 2014). Three Board members are employees of the Judicial Greffe.

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.

13. SUBSEQUENT EVENTS

There are no post balance sheet events from the date of the financial statements through to the date that the financial statements were available to be issued that require disclosure or adjustment.