



Annual Report and Financial Statements

31 December 2019

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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JERSEY LEGAL INFORMATION BOARD MEMBERS AND ADVISER

BOARD MEMBERS

The Bailiff, Sir William Bailhache (Chairman) (until 11 October 2019)

The Bailiff, Timothy Le Cocq (Chairman) (appointed 17 October 2019)

Neville Benbow, Law Society of Jersey

Advocate Adam Clarke, Judicial Greffier

Timothy Le Cocq, Deputy Bailiff (until 17 October 2019)

Advocate Barbara Corbett, Law Society of Jersey

Mark Egan, Greffier of the States

Marcus Ferbrache, JLIB Programme Director (appointed 1 April 2019)

Sue du Feu, JLIB Programme Director (until 29 March 2019)

James Lambert, JLIB Finance Director

Robert MacRae QC, HM Attorney General

Lucy Marsh-Smith, Principal Legislative Drafter

Advocate Matthew Thompson, Master of the Royal Court

Deputy Scott Wickenden

ADVISER TO JLIB

Tony Moretta, Digital Jersey

ANNUAL REPORT FOR 2019

26 August 2019 marked the passing of 21 years since the inaugural meeting of the Jersey Legal Information Board (the Board or JLIB). An [article](#) on the website commemorated the anniversary with a look back at how the Board came into existence.

During 2019, usage of www.jerseylaw.je continued to grow, with access from smartphones again accounting for most of that growth. Users can sign up to receive daily emails containing links to new judgments and legislation that has been published to the website. The statistics suggest that many users read these updates at the start of their day and click through to access the new content. Work has been undertaken to identify and fix broken links from other websites, and within www.jerseylaw.je. JLIB's webmaster is now tasked to continually improve how the site appears in Google. At the end of the year, the underlying SharePoint content management system was due to be upgraded, which should enable future enhancements to be made more quickly and at a lower cost. The website user group met in October and identified some priorities for enhancement in 2020.

JLIB is constantly striving to add value to the content of the website and in 2019 the following areas were developed: the final batch of unofficial translations of laws from French to English were added; the fifth edition of *Jersey Insolvency and Asset Tracking* was published; further chapters were added to the annotated laws; and the annual update to the revised edition of the laws was published in May. Laws in the revised edition now include links to the associated *projets* on the States Assembly website. The website now includes an unofficial consolidation which is constantly updated to reflect the law as it currently is. In due, course this will become official and replace the annual point-in-time snapshot of what the law says as of 1 January each year.

The production of the online version of the Jersey Law Reports (JLRs) is a fairly complex process involving several companies and specialist software. Work has been underway for over 18 months to streamline the process, bringing it more under the Board's control and removing potential single points of failure. This de-risking will continue into 2020 when there will be parallel running of the old and new processes.

The project to provide legal information to young people continues. This started in 2018 and is intended to address gaps in provision of legal information to the community. A separate website, designed in conjunction with young people, has been created and is being populated with information about legal matters of relevance to 12 to 19 year olds. Such information either does not exist or is difficult to find. Social media will be used to signpost young people to the website, which has been designed to appeal to them and explain the law in a way that they can easily understand.

Since 2018, JLIB has been leading a project to digitally transform the courts. Early in 2019, JLIB appointed a specialist to help to write a business case, which was then included in Jersey's first Government Plan. In December, the States Assembly approved the Plan including the £3.6m Courts Digital capital project. The main deliverable will be a case management system, to be implemented across the courts and tribunals in phases from 2020 until 2023. A team will be appointed in 2020 to deliver the project.

In 2018, JLIB initiated a pilot project to reduce the use of paper copies of core judgments in public law children cases. Those judgments are now available to parties and their lawyers in a password-protected area of the website. Work is also in hand to develop a version of the affidavit of means form used in family cases which can be completed electronically. The electronic version will have built-in calculations of totals and validation of data entered into it.

The JLRs and some of the unreported judgments continue 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 9. In addition, 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 on page 9.

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. This has included the formulation of an operating framework for members to adhere to, as well as engaging external auditors. The Board re-appointed BDO (whose report is contained in this document) as auditors for 2019. Close links with the Law Society of Jersey continue to be maintained with the appointment of two of its representatives to the Board.

ANNUAL REPORT FOR 2019 (CONTINUED)

Potentially, JLIB would require a budget of £340,000 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. 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 or maintained in 2019; with reduced financial support (no grant having been received since 2014), JLIB will need to be circumspect with regard to the number and cost of projects it takes on in the coming years.

Project	Achievements in 2019
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 Increased on-line publication of annotated versions of various law chapters Continued to generate 6 monthly statistics on website usage Continued to add Jersey Tribunals' judgments Expanded on-line 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 Enhanced on-line publication of annual revised legislation Enhanced on-line publication of unofficial consolidated legislation
Case Law	<ul style="list-style-type: none"> Continued on-line publication of JLRs Remodelled method of publication of JLRs Continued on-line publication of Jersey's unreported judgments
On-line Guidance	<ul style="list-style-type: none"> Continued assistance for Citizens Advice Jersey when laws are amended or newly enacted Continued work on publishing the law for young people
Civil Justice	<ul style="list-style-type: none"> Continued with 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
Research and Development	<ul style="list-style-type: none"> Continued research into court digitisation Made successful capital bid for Courts Digital project Amended process for e-bundles pilot Developed an online affidavit of means form
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 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 an operating framework for members of JLIB Continued to make use of an Executive Group to implement the strategy and policy of JLIB Attended the Courts Technology Conference in New Orleans

JERSEY LEGAL INFORMATION BOARD

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 2019 (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'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) Section 1A (small entities) and the Jersey Legal Information Board (Incorporation) Law 2004.

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

BDO Limited have indicated their willingness to continue in office.

JERSEY LEGAL INFORMATION BOARD

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 2019 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 twice a year in spring (to approve the Business Plan and the Annual Report and Financial Statements) and autumn. In addition, it periodically meets to consider the strategic direction and projects of the Jersey Legal Information Board for the forthcoming years.

JERSEY LEGAL INFORMATION BOARD 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 2019 (2018: £Nil).

Signed on behalf of the Board.

James Lambert
Finance Director

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

Opinion

We have audited the financial statements of Jersey Legal Information Board ("the Board") for the year ended 31 December 2019 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Movement in Total Funds and Notes 1 to 12 to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards.

In our opinion, the financial statements:

- give a true and fair view of the state of the Board's affairs as at 31 December 2019 and of its loss for the year then ended; and
- have been properly prepared in accordance with United Kingdom Accounting Standards.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Board Members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Board Members' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The Board Members are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of the Board Members

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, and for such internal control as the Finance Director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Finance Director is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Finance Director either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Board's members, as a body, in accordance with our engagement letter and in accordance with the Jersey Legal Information Board (Incorporation) Law 2004. 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 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 Board's members as a body, for our audit work, for this report, or for the opinions we have formed.



BDO Limited
Chartered Accountants
Jersey, Channel Islands
20 May 2020

JERSEY LEGAL INFORMATION BOARD
PROFIT AND LOSS ACCOUNT
For the year ended 31 December 2019

	Notes	2019	2018
		£	£
INCOME	3		
Website (subscriptions)		171,083	169,268
Website (pay as you go)		2,728	2,835
Justis Publishing royalties		14,806	10,529
Mediation fees		-	160
Bank interest		2,008	1,438
		<hr/>	<hr/>
		190,625	184,230
		<hr/>	<hr/>
EXPENDITURE	3		
Website	10	138,516	96,386
Legislation revision		-	9,051
On-line guidance		7,713	4,661
Civil justice		9,529	9,472
Research		53,340	48,698
Programme management and administration		94,821	85,127
Audit fee		5,706	5,450
		<hr/>	<hr/>
		309,625	258,845
		<hr/>	<hr/>
Retained loss for the financial year, transferred to accumulated deficit	8	(119,000)	(74,615)
		<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 12 to 15 form an integral part of these financial statements.

JERSEY LEGAL INFORMATION BOARD
BALANCE SHEET
As at 31 December 2019

	Notes	31 December 2019 £	31 December 2018 £
CURRENT ASSETS			
Receivables	4	5,482	3,485
Cash at bank	5	741,641	883,882
		<hr/> 747,123	<hr/> 887,367
CREDITORS: amounts falling due within one year	6	(18,463)	(39,707)
NET CURRENT ASSETS		<hr/> 728,660	<hr/> 847,660
		<hr/> <hr/>	<hr/> <hr/>
CAPITAL AND RESERVES			
Reserves	7	1,825,929	1,825,929
Accumulated deficit	8	(1,097,269)	(978,269)
NET FUNDS		<hr/> 728,660	<hr/> 847,660
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved and authorised for use by the Board of the Jersey Legal Information Board on 18 May 2020.

Signed on behalf of the Board.

James Lambert
Finance Director

The notes on pages 12 to 15 form an integral part of these financial statements.

JERSEY LEGAL INFORMATION BOARD
STATEMENT OF MOVEMENT IN TOTAL FUNDS
For the year ended 31 December 2019

	31 December 2019	31 December 2018
	£	£
Loss for the year	(119,000)	(74,615)
	<hr/>	<hr/>
Net addition to net funds	(119,000)	(74,615)
Opening net funds	847,660	922,275
	<hr/>	<hr/>
Closing net funds	728,660	847,660
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 12 to 15 form an integral part of these financial statements.

JERSEY LEGAL INFORMATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2019

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) Section 1A (small entities) 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.

(a) Basis of preparation

These financial statements are prepared on a going concern basis, under the historical cost convention. The accounting policies stated below have been applied consistently, unless otherwise noted.

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: 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.

JERSEY LEGAL INFORMATION BOARD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2019

(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% (2018: 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 a 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.

JERSEY LEGAL INFORMATION BOARD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2019

4. RECEIVABLES

	31 December 2019 £	31 December 2018 £
Justis Publishing royalties	5,482	3,485
	<hr/> 5,482	<hr/> 3,485
	<hr/>	<hr/>

5. CASH AT BANK

	31 December 2019 £	31 December 2018 £
Cash at bank	741,641	883,882
	<hr/>	<hr/>
	<hr/>	<hr/>

£250,000 of the cash at bank balance was allocated to be spent on the court digitisation project as detailed in the Jersey Legal Information Board Business Plan 2018-2022 (£53,340 of which was spent in 2019).

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 December 2019 £	31 December 2018 £
Accruals	12,813	18,061
Audit fee	5,650	5,450
Deferred income (prepayment of subscriptions)	-	16,196
	<hr/> 18,463	<hr/> 39,707
	<hr/>	<hr/>

7. RESERVES

	31 December 2019 £	31 December 2018 £
Balance brought forward	1,825,929	1,825,929
	<hr/> 1,825,929	<hr/> 1,825,929
	<hr/>	<hr/>

During the year, no funding was received from the Judicial Greffe. The reserves arise from funding provided to the Jersey Legal Information Board by the Judicial Greffe between 2004 and 2014. There are no restrictions attaching the use or distribution of the reserves.

JERSEY LEGAL INFORMATION BOARD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2019

8. ACCUMULATED DEFICIT

	31 December 2019 £	31 December 2018 £
Balance brought forward	(978,269)	(903,654)
Loss for the year	(119,000)	(74,615)
Balance carried forward	<u>(1,097,269)</u>	<u>(978,269)</u>

9. 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 £1,147 (2018: £1,272). As at the year end, £Nil was due to the Board (2018: £Nil). Two Board members are employees of the Judicial Greffe.

10. 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.

11. ULTIMATE CONTROLLING PARTY

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

12. 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.