



JERSEY
Legal Information
BOARD

Annual Report and Financial Statements

31 December 2021

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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JERSEY LEGAL INFORMATION BOARD MEMBERS AND ADVISER

BOARD MEMBERS

The Bailiff, Timothy Le Cocq (Chairman)

Neville Benbow, Law Society of Jersey

Advocate Adam Clarke, Judicial Greffier

Advocate Barbara Corbett, Law Society of Jersey

Steven Dicker, Modernisation and Digital

Mark Egan, Greffier of the States

Marcus Ferbrache, JLIB Programme Director

James Lambert, JLIB Finance Director

Robert MacRae, Deputy Bailiff

Lucy Marsh-Smith, Principal Legislative Drafter

Advocate Mark Temple QC, HM Attorney General

Advocate Matthew Thompson, Master of the Royal Court

Deputy Scott Wickenden

ADVISER TO JLIB

David Zimmerman

ANNUAL REPORT FOR 2021

Digital transformation of the courts

The Court Digital project continued to dominate Jersey Legal Information Board (the Board or JLIB) activities in 2021. In March, the Judicial Greffier signed a contract with Netmaster Solutions (now part of Thomson Reuters) to licence [CaseLines](#), an electronic bundling and case presentation system that is widely used in courts worldwide. This will replace the production, distribution of paper bundles and their use in court. The rollout of the system began with civil matters heard by the Master of the Royal Court, where the number of cases is relatively low, but bundles can fill multiple lever arch files or even multiple boxes of files. After seeing the benefits of the new system in those cases, use of the system has been extended to further case types, and the phased rollout will continue in 2022.

It has been said that Jurats develop strong biceps and long arms in their role, due to the voluminous amounts of paper that they are required to carry. In 2021, the Jurats and Commissioners were issued with laptops so that they could access court bundles via CaseLines, and they now also have @courts.je email addresses, reflecting the need for them to securely exchange emails amongst themselves and with court officials. The courts.je domain name was adopted in 2021 for use by staff across the Court Service rather than the @gov.je addresses previously used, reflecting that the judiciary is independent from government.

The rollout of video conferencing equipment continued with the installation of new screens, cameras, microphones and other equipment in the Magistrate's Courts. The Wi-Fi signal was improved in the Magistrate's Court building to allow for lawyers to connect their laptops reliably to the internet. Thirty six large touch screen monitors were purchased and installed in seven courtrooms, for use with CaseLines by judges, Jurats and counsel.

The process of procuring a judicial case management system reached a significant milestone on 20 September when many months of drafting and discussing the requirements concluded with the publication of an invitation to tender. Bids were received from five suppliers on 1 November, triggering an intense period of detailed evaluation of the responses. Two systems were shortlisted, and representatives from across the courts and tribunals including administrators, judges and Jurats took part in presentations, demonstrations and hands-on testing, resulting in selecting a preferred supplier in December.

While JLIB has contributed time and expertise to the Court Digital project, it continues to be taxpayer funded through a capital vote in the [Government Plan](#). The JLIB Programme Director's role on the project included managing finances and contracts. Four JLIB members have served on the project board. The monetary value of the JLIB Programme Director's work on the project amounted to £53,536 in 2021.

Enhancements to jerseylaw.je

On 27 September, Islanders enjoyed a one-off extra bank holiday to commemorate the corn riots of 1769 when around 500 people stormed the Royal Court to demand reforms to the way the Island was governed. One outcome was the publishing two years later of the Code of 1771, the first compendium of the laws of the Island, and the first time that Islanders could properly establish what their rights and responsibilities were. To coincide with the 250th anniversary of the publication of the Code, JLIB worked closely with the Legislative Drafting Office to launch changes to the legislation section of jerseylaw.je. The [Legislation \(Jersey\) Law 2021](#) came into force, formalising the introduction of continual law revision to replace annual revisions. Legislation is now organised by subject, rather than by chapter number, and there were other smaller changes to improve usability. A new technical approach was used that will help futureproof the site, as part of the most significant changes to the site in over five years. The Board wishes to thank the website user group for their feedback. Further changes are planned for 2022.

Earlier in the year, JLIB also commemorated the anniversary of the Code by publishing [translations of the Island's Royal Charters](#) from Latin into English. The Royal Charters were granted by sixteen English (and subsequently British) Sovereigns from Edward III in 1341 to James II in 1687. The Royal Charters granted various rights to Islanders, including the right for the people of Jersey to be governed by their own laws and adjudicated on by their own courts, the right to export Jersey goods to England (and latterly Great Britain) free from import duties, and the general right to govern themselves in relation to matters of domestic concern. The Royal Charters are a key part of the constitutional arrangements between Jersey and the Crown and are still of relevance today.

The translations were carried out by Professor Thornton, Deputy Vice Chancellor of Huddersfield University, who has previously published books including *The Channel Islands 1370 – 1640* and a book on the *Charters of Guernsey* published in 2004. He has also written an article in the Jersey and Guernsey Law Review entitled [Jersey's Royal Charters of Liberties](#) published in 2009. JLIB hopes that Professor Thornton will carry out further research into the historical context of each charter in 2022.

ANNUAL REPORT FOR 2021 (CONTINUED)

Composition of the Board

The Board wishes to thank Advocate Barbara Corbett who stood down from the Board in December after seven years of representing the interests of members of the Law Society of Jersey. Advocate Corbett was elected to the Board at a time when the subscriptions paid by law firms to access the subscriber-only sections of jerseylaw.je were seen as benefitting the largest firms to the detriment of the smallest ones. She successfully called for a reform of the subscription policy, resulting in a regime where the same fee per Jersey qualified lawyer applies irrespective of the size of a firm. Over the years, Advocate Corbett has helped guide JLIB's Executive Group as well as being a member of the Board.

JLIB is now seeking a new representative of the Law Society (ideally, a practitioner with an interest in the application of technology in the judicial system) at a time when the ability to initiate a case and to submit documents and access information online is imminent. After a recent change to the governance of the Board, the new member will serve for a maximum of three years.

Subscription management

Previously, law firms were written to at the end of each year to ask how many Jersey qualified lawyers they employed, and this number was used to determine the value of subscriptions invoiced the following year. The total number was lower in 2021 than in 2020, leading to a drop in subscription income. An internal audit of the number of lawyers reported by the firms compared to the number recorded by the Law Society of Jersey showed some anomalies. In 2022, this process will be amended so that the number of Jersey qualified lawyers is now derived from the list maintained by the Law Society, which lawyers are obliged to update when they have a change of circumstances such as moving between firms.

Governance changes

In July, ten Board members took part in the annual strategy workshop, an awayday where the Board reviews its strategic and business planning. This year, the review of the why, what and how of JLIB's vision benefitted from external facilitation by Howard Le Cornu of The Resolution Centre. Following this, a working party proposed changes to the governance arrangements, including a move away from an Executive Group to a number of sub-groups which have a narrower remit:

- Jerseylaw.je and Business As Usual
- Legislation
- Promotion
- Research and Development

These groups will meet for the first time in 2022, with the expectation that the narrower focus will help increase pace of delivery. A fifth group, to focus on the digital transformation of the courts, will form once the current project led by the Judicial Greffe transitions into business as usual.

Research

Business travel remained challenging in 2021, leading to the cancellation of the Law Via the Internet conference (due to be held in London). The two day Courts Technology Conference went ahead in Columbus, Ohio in September, and JLIB's Programme Director was able to attend remotely. This conference is heavily US oriented, but the livestream format provides the ability to be selective over sessions more relevant to Jersey. However, remote attendance means it is not possible to attend the excellent exhibition space where vendors showcase their state-of-the-art technology.

Spend on conference fees remains reduced, with zero travel expenditure, continuing the reduced level of programme management and administration expenditure for the year.

The planned creation of a dedicated research and development working group in 2022 is hoped to reinvigorate JLIB's research activities which have waned in recent years, due to the effects of the pandemic and the Court Digital project moving from its research phase into delivery.

Annual reporting

In December 2021, the Programme Director represented the Board at a workshop held by the Comptroller & Auditor General aimed at disseminating best practice to States of Jersey controlled bodies (grant funded and Arm's Length Organisations) on annual reporting. While JLIB has not received a grant from the Government of Jersey since 2014, JLIB intends to review its annual reporting and adopt or adapt the C&AG recommendations to suit that of a small

ANNUAL REPORT FOR 2021 (CONTINUED)

organisation that has no employees. Those changes could not be introduced in this reporting cycle, but will hopefully be adopted in the 2022 annual report.

Summary of activities in 2021

The table below sets out some of the achievements made or maintained in 2021.

Project	Achievements in 2021
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 Continued on-line publication of translated French laws Continued improvements to the Jurat's Manual Developed enhancements to overhaul the search experience in the legislation section of the site
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 the current legislation which is now continually consolidated and considered official for use in court
Case Law	<ul style="list-style-type: none"> Continued on-line publication of Jersey Law Reports Continued on-line publication of Jersey's unreported judgments
On-line Guidance	<ul style="list-style-type: none"> Assisted Citizen's Advice Jersey with the development of their new website
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"> Provided contract management and financial management for Court Digital project Created job description for a product manager to be responsible for new court systems including CaseLines, video conferencing and new case management system Continued research into court digitisation Participated in Court Digital project board and procurement of new software Managed £542k of taxpayer-funded spend on Court Digital in 2021 Rolled out laptops and Office 365 accounts for Jurats Managed the implementation of new/replacement video conference facilities
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 strategy and policy Attended conferences online: Courts Technology Conference, HMCTS Annual Public User Event

**JERSEY LEGAL INFORMATION BOARD
STATEMENT OF FINANCE DIRECTOR'S RESPONSIBILITIES
For the year ended 31 December 2021**

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 For the year ended 31 December 2021

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 2021 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
For the year ended 31 December 2021

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 to 4. It is confirmed that no grant was received during the year ended 31 December 2021 (2020: £Nil).

Signed on behalf of the Board.

A handwritten signature in black ink, appearing to read 'James Lambert', written in a cursive style.

James Lambert
Finance Director

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

Opinion

In our opinion, the financial statements:

- give a true and fair view of the state of the Board's affairs as at 31 December 2021 and of its profit for the year then ended; and
- have been properly prepared in accordance with United Kingdom Accounting Standards.

We have audited the financial statements of Jersey Legal Information Board ("the Board") for the year ended 31 December 2021 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Movement in Total Funds and Notes 1 to 14 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.

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

In auditing the financial statements, we have concluded that the Board Members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Board's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board Members with respect to going concern are described in the relevant sections of this report.

Other information

The Board Members are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. 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 Board members either intend to liquidate the Board or to cease operations, or have 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The entity has non-complex transactions and regular meetings by the members which is a sufficient control to mitigate any risks. Our audit procedures were designed to incorporate an element of unpredictability, and we performed a combination of substantive and control tests.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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.

A handwritten signature in blue ink, appearing to read 'BDO Limited'.

BDO Limited
Chartered Accountants
Jersey, Channel Islands
27 April 2022

JERSEY LEGAL INFORMATION BOARD
PROFIT AND LOSS ACCOUNT
For the year ended 31 December 2021

	Notes	2021	2020
		£	£
INCOME	3		
Website (subscriptions)		187,450	197,822
Website (pay as you go)		3,298	2,735
Justis Publishing royalties		23,030	19,246
Bank interest		72	880
		<hr/> 213,850	<hr/> 220,683
EXPENDITURE	3		
Website	10	95,507	115,082
On-line guidance		-	525
Civil justice		-	-
Research	11	54,473	54,898
Programme management and administration	12	36,751	33,808
Audit fee		6,371	5,983
		<hr/> 193,102	<hr/> 210,296
Retained gain for the financial year, transferred to accumulated deficit	8	20,748	10,387
		<hr/> <hr/>	<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 14 to 17 form an integral part of these financial statements.

JERSEY LEGAL INFORMATION BOARD
BALANCE SHEET
As at 31 December 2021

	Notes	31 December 2021 £	31 December 2020 £
CURRENT ASSETS			
Receivables	4	6,417	5,415
Cash at bank	5	769,499	751,668
		775,916	757,083
CREDITORS: amounts falling due within one year	6	(16,121)	(18,036)
		759,795	739,047
NET CURRENT ASSETS			
		759,795	739,047
CAPITAL AND RESERVES			
Reserves	7	1,825,929	1,825,929
Accumulated deficit	8	(1,066,134)	(1,086,882)
		759,795	739,047
NET FUNDS			
		759,795	739,047

These financial statements were approved and authorised for use by the Board of the Jersey Legal Information Board on 27 April 2022.

Signed on behalf of the Board.



James Lambert
Finance Director

The notes on pages 14 to 17 form an integral part of these financial statements.

JERSEY LEGAL INFORMATION BOARD
STATEMENT OF MOVEMENT IN TOTAL FUNDS
For the year ended 31 December 2021

	31 December 2021	31 December 2020
	£	£
Gain/loss for the year	20,748	10,387
	<hr/>	<hr/>
Net addition to net funds	20,748	10,387
Opening net funds	739,047	728,660
	<hr/>	<hr/>
Closing net funds	759,795	739,047
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 17 form an integral part of these financial statements.

JERSEY LEGAL INFORMATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

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 2021

(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% (2020: 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 2021

4. RECEIVABLES

	31 December 2021 £	31 December 2020 £
Justis Publishing royalties	6,417	5,415
	<hr/> 6,417	<hr/> 5,415
	<hr/> <hr/>	<hr/> <hr/>

5. CASH AT BANK

	31 December 2021 £	31 December 2020 £
Cash at bank	769,499	751,668
	<hr/> <hr/>	<hr/> <hr/>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 December 2021 £	31 December 2020 £
Accruals	10,261	12,336
Audit fee	5,860	5,700
	<hr/> 16,121	<hr/> 18,036
	<hr/> <hr/>	<hr/> <hr/>

7. RESERVES

	31 December 2021 £	31 December 2020 £
Balance brought forward	1,825,929	1,825,929
Balance carried forward	<hr/> 1,825,929	<hr/> 1,825,929
	<hr/> <hr/>	<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 2021

8. ACCUMULATED DEFICIT

	31 December 2021 £	31 December 2020 £
Balance brought forward	(1,086,882)	(1,097,269)
Gain for the year	20,748	10,387
Balance carried forward	<u>(1,066,134)</u>	<u>(1,086,882)</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 £1,100 (2020: £1,100). As at the year end, £Nil was due to the Board (2020: £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. RESEARCH

All expenditure shown against this heading is in relation to the Court Digital project which commenced in 2019.

	31 December 2021 £	31 December 2020 £
Consultant's fees	937	5,191
Programme Director input	53,536	49,707
	<u>54,473</u>	<u>54,898</u>

12. PROGRAMME MANAGEMENT AND ADMINISTRATION

Programme management and administration expenditure in 2021 is reduced due to the contribution of the Programme Director's input to the Court Digital project (see note 11).

13. ULTIMATE CONTROLLING PARTY

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

14. 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.