



JERSEY
Legal Information
BOARD

Annual Report and Financial Statements

31 December 2022

1. Contents

1.	Contents	2
2.	Performance Report	3
	Digital transformation of the courts	3
	Jerseylaw.je	3
	Royal Charters	4
	Research	4
	Challenges	4
	Summary of activities in 2022	4
3.	Accountability report	6
	Corporate Governance	6
	Composition of the board	6
	List of Board Members during 2022	6
	Adviser to JLIB	7
	Gender balance	7
	Conflicts of interest	7
	Governance changes	7
	Annual reporting	7
	Data protection	7
	Statement of Finance Director's Responsibilities	8
	Disclosure of information to auditors	8
	Independent auditors	8
	Scope of responsibility	8
	The purpose of the system of internal control	8
	The risk and control framework	8
	Review of effectiveness	9
	Governance Statement	9
	Remuneration and Staff Report	10
4.	Independent Auditor's Report to The Members of The Jersey Legal Information Board	11
5.	Profit and Loss Account for the year ended 31 December 2022	14
6.	Balance Sheet as at 31 December 2022	15
7.	Notes to the Financial Statements for the year ended 31 December 2022	16

2. Performance Report

Digital transformation of the courts

The Courts Digital project continued to dominate the Jersey Legal Information Board's activities throughout 2022. In January, the Courts Digital project board, on which five JLIB board members sit, began due diligence of the preferred supplier for a new judicial case management system that had been selected in December 2021. JLIB's Programme Director was then involved in a protracted period of contract negotiation. A framework agreement was signed at the end of June followed by commitment to undertake a discovery phase to firm up on indicative pricing for the software implementation. That discovery work completed in December 2022, and the project board will review the output and decide on the way forward in January 2023.

JLIB has contributed £250,000 towards the pump-priming of the Courts Digital project in the last four years, in line with the budget agreed in the [2018-2022 Business Plan](#). This has funded external subject matter expertise, contract management, financial management and board representation. In the main though, the project is taxpayer funded through a capital vote in the [Government Plan](#), with an updated business case drafted and approved by the States Assembly in 2022 in expectation of higher implementation costs than originally anticipated. In December, JLIB's board confirmed that to coincide with the transition from the project's pump-priming phase into an implementation phase, the Programme Director's role on the project would change to be funded by the Treasury & Exchequer from January 2023, ending JLIB's financial contribution, although JLIB would remain represented on the project board.

Jerseylaw.je

JLIB has continued to work closely with the Legislative Drafting Office to develop enhancements to the legislation section of [jerseylaw.je](#). Users have become familiar with the 'current law' section of the site containing continually revised laws representing the law as it is today. The previous 'revised edition' which was updated to the first of January each year and published the following April has been relegated to an archive section as it is mostly of interest to specialists such as law librarians. Amongst numerous smaller enhancements to improve usability was a popular change to move the contents section at the top of each law to a clickable list that remains displayed on the left of the page, making it easier to navigate the sections of the law.

Work continued on a 'point in time' facility for the current law section whereby users will be able to choose to view the law as it was enacted, on the date of any amendments or as it currently stands. Progress has been held up by a long-awaited upgrade to the website's content management system which it is hoped will take place in 2023.

There were four outages on [jerseylaw.je](#) during 2022 (two in February, one in June and another in September). These were caused not by the site itself but by instabilities in the underlying hosting platform. This is managed by the Government of Jersey, with the day-to-day operations outsourced to a local supplier. It is based on Microsoft SharePoint 2013, a product which will no longer be supported by Microsoft from April 2023 and so there is an imperative to complete the upgrade early next year. In the meantime, the managed service provider is implementing a third-party product called Varnish which JLIB will use to improve the overall performance and stability of [jerseylaw.je](#) whilst also protecting against distributed denial of service attacks, the frequency of which has increased since the Russian invasion of Ukraine.

Usage of the site remains broadly in line with 2021. There were 251,824 individual users (2021: 257,438) making 650,799 visits (2021: 657,010) and 2.1m page views (2021: 1.9m). There was a 7% increase in the number of users accessing the site from desktop PCs, likely because of lawyers returning to office-based working after the COVID pandemic. Perhaps surprisingly, only 30% of users are in Jersey (2021: 36%) with international users from the UK, Germany (up 418%), Ireland, the United States, France (down 35%), Netherlands, India and Guernsey (down 26%). The legislation section of the site is the most used (46%) followed by case law (28%). Use of the current legislation makes up 60% of law access (2021: 14%) which is pleasing given that the revised law section which is no longer updated has been made less prominent (9%, down from 33% in 2021).

Subscription rates were increased in January in line with the Jersey retail price index. There are now 60 corporate subscribers – 46 on-island law firms, 9 off-island firms, and five financial services organisations (2021: 61 corporate subscribers).

Individuals and organisations can also access the subscriber-only content on a short-term or pay-as-you-go basis, paying by debit or credit card, with 26 such payments taken during the year totalling £1,131 (2021: £3,298). Since the facility was set up in 2011, payments have been processed by Elavon through a contract with local company CityPay. That contract ended in March 2022, after which JLIB's 'acquirer' is AIB Merchant Services. The following month, the Payment Card Industry Data Security Standard (PCI DSS) began to require strong customer authentication

for online payments, and this required JLIB to upgrade its interface to CityPay, involving development work and testing – an example of some of the essential yet unexciting maintenance that goes on behind the scenes.

Royal Charters

Following on from his previous work on [translations of the Island’s Royal Charters](#) from Latin into English, in 2022 JLIB signed a contract with Professor Tim Thornton to further research the sixteen charters granted by English (and subsequently British) Sovereigns from Edward III in 1341 to James II in 1687. These granted various rights to islanders, such as 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. JLIB intends that Professor Thornton’s research will be published in 2023 as a significant new book that will bring to life the historical context and significance of each of the charters and illustrate how they are the foundation of the constitutional arrangements between the island and the Crown.

Research

While the removal of COVID-related restrictions on travel were lifted, some conferences retained a hybrid format, including the E-courts 2022 conference which took place on 5-7 December in Las Vegas. This event is run by the National Center for State Courts and is one of the two main events on court digitalisation. This conference is heavily US oriented, and the livestream format allows one to dip in and out of sessions, avoiding time being spent in a session that turns out to be less relevant to Jersey, but means it is not possible to attend the exhibition space where vendors showcase their technology. This was the only event that JLIB attended during the year, with zero travel expenditure. A renewed emphasis on R&D should see an increase in attendance in 2023.

Challenges

JLIB’s main challenges during the year have been that, apart from the Programme Director, all board members have senior full-time roles and so JLIB relies on their goodwill to make time to undertake JLIB activities. It has always been thus. The Programme Director works part-time, and his focus on the Courts Digital project has been at the expense of other JLIB activities. Lower priority work has remained on the backlog. JLIB is also reliant on developers at TCB Consulting and Fusion, and they have other client work so can only allocate one or two days a week to jerseylaw.je enhancements.

The establishment of sub-groups to replace the Executive Group (see the section below entitled ‘governance changes’) is intended to increase participation from board members, but has taken time, with the first meetings of each group being to discuss their remit and decide how they should operate. This work will should start to bear fruit in 2023.

JLIB relies on the Government of Jersey’s Modernisation & Digital (M&D) team for the technology that underpins jerseylaw.je. M&D has struggled with resourcing in 2022. They contract out the day-to-day management of the website content management and hosting platform, but that contract expired in 2022 and it took time to put in place a temporary extension, during which period the long-awaited upgrade to SharePoint could not proceed.

JLIB will mitigate the dependency on M&D and its contractor by moving off the on-premises version of SharePoint to the cloud version, which Microsoft manages. This work should begin in 2023 and complete in early 2024.

Summary of activities in 2022

The table below sets out some of the achievements made or maintained in 2022:

Project	Achievements in 2022
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 six-monthly statistics on website usage

Project	Achievements in 2022
	<ul style="list-style-type: none"> • Continued to add Jersey Tribunals' judgments • Continued on-line publication of translated French laws • Continued improvements to the Jurats' 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 JLRs • Continued on-line publication of Jersey's unreported judgments
Online Guidance	<ul style="list-style-type: none"> • Discussed the role that JLIB should take in the publication of online guidance going forward
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 Working Group 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 • Continued research into court digitisation • Wrote the updated business case for Courts Digital • Attended e-courts conference online • Participated in the Court Digital project board and the procurement of new software • Managed £517k of taxpayer-funded spend on Court Digital in 2022
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 • Replaced Executive Group with four sub-groups to implement strategy and policy

3. Accountability report

Corporate Governance

Composition of the board

The Board saw several changes in membership during 2022. In April JLIB welcomed Alexandra Corner as one of our Law Society representatives. Alex is a partner at Walkers where she has responsibility for knowledge management. At the end of April, Mark Egan – an *ex officio* member of the Board by virtue of his role of Greffier of the States – was replaced by Lisa Hart. James Lambert – a founder member of JLIB back in 1998 – has served on the board continuously for some 24 years, and his wisdom and passion for the Board’s activities will be sorely missed after he retired as the Court Service Chief Operating Officer in June. Alongside being a Board member, James acted as JLIB’s Finance Director, dealing with all payments, producing the end of year accounts and liaising with the external auditors. Happily, James has accepted the Board’s invitation to continue this finance role for the time being while his replacement as COO, Stephanie Peat, gets up to speed. Stephanie joined the Board in October.

Deputy Scott Wickenden had been the Treasury Minister’s appointee on the Board since 2018 but did not seek re-election in the 2022 General Election. In due course the new Treasury Minister will appoint a replacement to join the Board in 2023.

Advocate Matthew Thompson, Master of the Royal Court has served on the board as a co-opted member and on the Executive Group since November 2015. He will assume a new role as a Commissioner of the Royal Court in the spring of 2023 and so is stepping back from the JLIB board, although we hope we will still have the benefit of his wisdom if the demands of his new role allow. Advocate David Cadin has been appointed as the new Master and will join the board from February 2023.

Advocate Sylvia Roberts, Director of the Civil Division of the Law Officers’ Department is no stranger to JLIB having served on the Executive Group and stood in for the Attorney General at board meetings. Advocate Roberts has taken the role of chair of JLIB’s new R&D sub-group and has been welcomed as a full Board member.

Lastly, Steven Dicker has represented Modernisation & Digital – the Government of Jersey’s IT department – on the Executive Group since June 2019 and was a member of the full board since May 2020. Steven has taken on a new position within Justice & Home Affairs, and we wish him well. A replacement M&D representative will be found in 2023. The Director General of Justice and Home Affairs has agreed that Steven can continue to contribute to JLIB as a member of the R&D sub-group.

The Board thanks all the retiring members for their contribution to the work of JLIB.

List of Board Members during 2022

- The Bailiff, Sir Timothy Le Cocq (Chairman)
- Neville Benbow, Law Society of Jersey
- Advocate Adam Clarke, Judicial Greffier
- Alexandra Corner, Law Society of Jersey (from 27 April 2022)
- Steven Dicker, Modernisation and Digital (until 6 December 2022)
- Mark Egan (until 29 April 2022), Lisa Hart (from 1 May 2022), Greffier of the States
- Marcus Ferbrache, JLIB Programme Director
- James Lambert, JLIB Finance Director (until 1 June 2022)
- Robert MacRae, Deputy Bailiff
- Lucy Marsh-Smith, Principal Legislative Drafter
- Stephanie Peat, Chief Operating Officer, Judicial Greffe (from 10 October 2022)
- Advocate Sylvia Roberts, Director of the Civil Division, Law Officers’ Department (from 10 October 2022)
- Advocate Mark Temple KC, HM Attorney General

- Advocate Matthew Thompson, Master of the Royal Court
- Deputy Scott Wickenden (until 12 July 2022)

Adviser to JLIB

David Zimmerman

Gender balance

As at 1 January 2022, there were 12 board members, of which 11 were male and 1 was female (8.3%).

As of 31 December 2022, there were 12 board members, of which 7 were male and 5 were female (41.6%).

Conflicts of interest

Alexandra Corner had a potential conflict of interest as an employee of Walkers which is a jerseylaw.je subscriber, however her role includes representing the interests of the local legal profession, most of whom are subscribers.

Adam Clarke as the current Judicial Greffier had a potential conflict of interest. He is the Accountable Officer for the Judicial Greffe, and his predecessors have given grants to JLIB (the last being in 2014) which the Treasury might seek to reclaim.

Marcus Ferbrache had a potential conflict of interest as a director of digitalleaders.je limited which provides the service of Programme Director. He does not participate in decision-making regarding the oversight of the Programme Director role such as approval of contract terms.

The Treasury Minister's appointee (Deputy Scott Wickenden until 12 July 2022 and then vacant) had a potential conflict of interest as Assistant Chief Minister with political responsibility for the Modernisation & Digital department, which provides services to JLIB.

To avoid any actual or perceived conflict of interest in the procurement of the judicial case management system, David Zimmerman has not participated in any JLIB activities during the year. His company was excluded from the tender process having helped JLIB produce the initial business case in 2019.

Governance changes

The 2021 Annual Report announced a plan to replace the Executive Group with four sub-groups with a narrower focus to help increase the pace of delivery:

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

2022 saw those groups meeting for the first time and going through the process of 'forming, storming, norming and performing'.

Annual reporting

The Comptroller & Auditor General has [published guidelines on best practice on annual reporting](#) to States of Jersey controlled bodies, grant-funded and arms-length organisations. While JLIB has not received a grant from the Government of Jersey since 2014, JLIB is adopting most of the guidelines, adapted where necessary to suit JLIB's circumstances as a small organisation that has no employees. JLIB has begun introducing changes to the format and content of its annual report in this reporting cycle.

Data protection

There were no data protection incidents in 2022 reported to the Data Protection Authority.

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 judgements 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

Alex Picot Chartered Accountants have been appointed as independent auditors for 2022.

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 2022 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 regular 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 6-7, meets four times a year. In addition, it periodically meets to consider the strategic direction and projects of the Jersey Legal Information Board for the forthcoming years.

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 3 to 5. It is confirmed that no grant was received during the year ended 31 December 2022 (2021: £Nil).

Signed on behalf of the Board.



James Lambert

Finance Director

Governance Statement

The Board follows a Governance Framework which is reviewed annually and most recently updated at the end of 2022. There have been no known significant deviations from the Governance Framework in 2022.

The Board met on four occasions in 2022.

The new sub-groups which were introduced in 2022 to replace the Executive Group met as follows:

- Jerseylaw.je Website & Business As Usual – 3 meetings
- Legislation – 11 meetings
- Promotion – 3 meetings
- Research and Development – 4 meetings

Remuneration and Staff Report

Number of staff with a permanent employment contract: 0

Number of contractors on a 12-month contract: 1

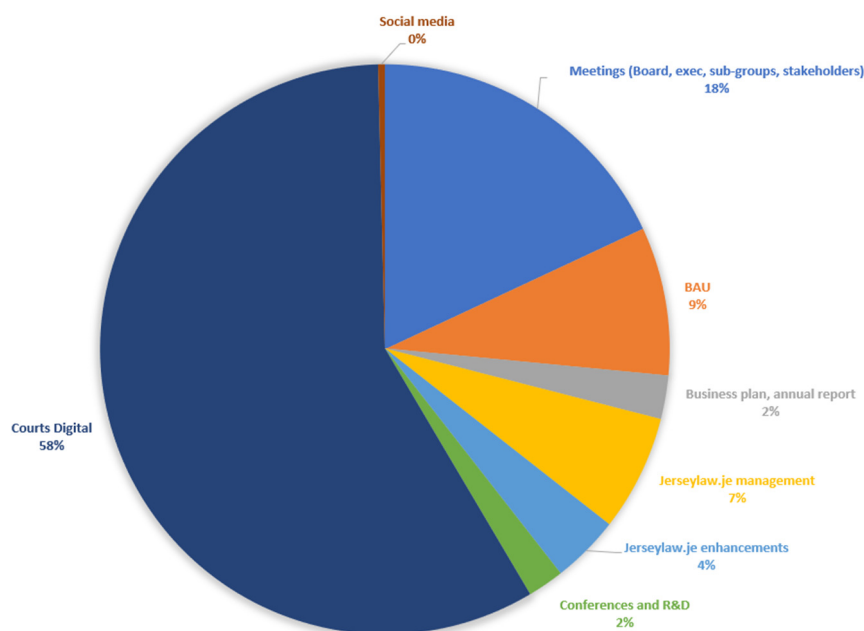
Expenditure on external consultancy: £0

Off-payroll engagements: Marcus Ferbrache is employed as Programme Director through his Jersey-registered company digitalleaders.je limited.

Hours worked on JLIB activities by Programme Director:

2022	1,116	▲ 9%
2021	1,026	▲ 2%
2020	1,006	

Breakdown of Programme Director’s time:



Payments to Programme Director: in 2022, payments totalled £96,651.38. The increase from 2021 when spend was £84,840.07 was due partly to an RPI increase but mainly due to an increased demand for his involvement in the Courts Digital project. From January 2023, JLIB will no longer be contributing any funds to the Courts Digital project, and this is expected to reduce the Programme Director costs to circa £55,000.

Sickness: no payments are made to the Programme Director if they are unwell and therefore no record is kept of sickness.

Staff policies: no persons are employed with a disability and no applications for employment were received from anyone with a disability. No exit packages were agreed or paid during the year.

4. Independent Auditor's Report to The Members of The Jersey Legal Information Board



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Jersey JE2 4WQ

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 2022 which comprise the Profit and loss account, Balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation are the United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- have been properly prepared in accordance with United Kingdom Accounting Standards;
- give a true and fair view of the state of the board's affairs as at 31 December 2022 and of its loss for the year then ended;
- have been prepared in accordance with the requirements of the Jersey Legal Information Board (Incorporation) Law 2004.

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 in the UK, 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's 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's with respect to going concern are described in the relevant sections of this report.

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 are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to

JERSEY LEGAL INFORMATION BOARD - INDEPENDENT AUDITOR'S REPORT

determine whether there is a material misstatement in the financial statements themselves. 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 board responsibilities statement set out on page 8, the members are 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 members determine 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 members are 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 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.

Explanation as to what extent the audit was considered 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:

During our audit we assessed the risk of material misstatement of the financial statements as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the entity and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the financial statements as well as those which may have an effect on amounts in the financial statements, for instance through the imposition of fines or litigation. These included, but were not limited to the Jersey Legal Information Board (Incorporation) Law 2004 as well as general legislation applicable to a business operating in Jersey such as Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates; and
- Review for any changes to activities which the entity undertakes;

There are inherent limitations in the audit procedures above 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 would become aware of it. In addition, the risk of not detecting material misstatement

JERSEY LEGAL INFORMATION BOARD - INDEPENDENT AUDITOR'S REPORT

due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on 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, and the Minister of the States of Jersey for Treasury and Resources ("the Minister") in accordance with Section 5 (4) of the Schedule to 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the board and the board's members as a body, for our audit work, for this report, or for the opinions we have formed.

2023

Donald Connolly
For and on behalf of
Alex Picot Chartered Accountants

5. Profit and Loss Account for the year ended 31 December 2022

	Notes	2022	2021
		£	£
INCOME	3		
Website (subscriptions)		209,682	187,450
Website (pay as you go)		1,131	3,298
Justis Publishing royalties		30,247	23,030
Bank interest		1,439	72
		<hr/>	<hr/>
		242,499	213,850
		<hr/>	<hr/>
EXPENDITURE	3		
Website	10	133,971	95,507
Research	11	57,035	54,473
Programme management and administration		45,020	36,751
Audit fee		7,022	6,371
		<hr/>	<hr/>
		243,048	193,102
		<hr/>	<hr/>
Retained loss for the financial year, transferred to accumulated deficit	8	(549)	20,748
		<hr/>	<hr/>
Net addition to net funds		(549)	20,748
Opening net funds		759,795	739,047
		<hr/>	<hr/>
Closing net funds		759,246	759,795
		<hr/> <hr/>	<hr/> <hr/>

All activities are derived from continuing operations.

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

The notes on pages 16 to 19 form an integral part of these financial statements.

JERSEY LEGAL INFORMATION BOARD

6. Balance Sheet as at 31 December 2022

	Notes	31 December 2022 £	31 December 2021 £
CURRENT ASSETS			
Receivables	4	8,976	6,417
Cash at bank	5	772,293	769,499
		<hr/>	<hr/>
		781,269	775,916
CREDITORS: amounts falling due within one year			
	6	(22,023)	(16,121)
		<hr/>	<hr/>
NET CURRENT ASSETS		759,246	759,795
		<hr/> <hr/>	<hr/> <hr/>
CAPITAL AND RESERVES			
Reserves	7	1,825,929	1,825,929
Accumulated deficit	8	(1,066,683)	(1,066,134)
		<hr/>	<hr/>
NET FUNDS		759,246	759,795
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved and authorised for use by the Board of the Jersey Legal Information Board on 26 June 2023.

Signed on behalf of the Board.



James Lambert
Finance Director

The notes on pages 16 to 19 form an integral part of these financial statements.

7. Notes to the Financial Statements for the year ended 31 December 2022

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 assesses 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

(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% (2021: 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

4. RECEIVABLES	31 December 2022 £	31 December 2021 £
Justis Publishing royalties	8,976	6,417
	<hr/>	<hr/>
	8,976	6,417
	<hr/> <hr/>	<hr/> <hr/>
5. CASH AT BANK	31 December 2022 £	31 December 2021 £
Cash at bank	772,293	769,499
	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31 December 2022 £	31 December 2021 £
Accruals	15,523	10,261
Audit fee	6,500	5,860
	<hr/>	<hr/>
	22,023	16,121
	<hr/> <hr/>	<hr/> <hr/>
7. RESERVES	31 December 2022 £	31 December 2021 £
Balance brought forward	1,825,929	1,825,929
	<hr/>	<hr/>
Balance carried forward	1,825,929	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

8. ACCUMULATED DEFICIT

	31 December 2022	31 December 2021
	£	£
Balance brought forward	(1,066,134)	(1,086,882)
Loss for the year	(549)	20,748
Balance carried forward	<u>(1,066,683)</u>	<u>(1,066,134)</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 £8,050 (2021: £1,100). As at the year end, £Nil was due to the Board (2021: £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 2022	31 December 2021
	£	£
Consultant's fees	-	937
Programme Director input	57,035	53,536
	<u>57,035</u>	<u>54,473</u>

12. NUMBER OF EMPLOYEES

The average number of employees in 2022 was Nil (2021: Nil).

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.