



JERSEY
Legal Information
BOARD

Annual Report and Financial Statements

31 December 2023

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2. Performance Report

2.1. Jerseylaw.je

2.1.1. Benchmarking

JLIB's vision has changed subtly over the years but in 2008 was "to see Jersey's legal system recognised as the global best for a small jurisdiction". The jerseylaw.je site was widely recognised as leading the way internationally when it launched on 15 May 2001 as jerseylegalinfo.je. It remained the envy of many other jurisdictions as the site continued to evolve with new features in subsequent years. This could be attributed to JLIB's subscription-based funding model, whereas most other jurisdictions are dependent on more variable donations or grants from academia. More recently, JLIB reflected that some other jurisdictions now had features that jerseylaw.je was lacking. Was jerseylaw.je still amongst the global best? In 2023, the R&D sub-group commissioned the benchmarking of a review of equivalent websites in some 20 jurisdictions, focussing on countries and other islands that are leading financial services centres or that were known to have innovative websites. A detailed spreadsheet was produced, together with a set of screenshots and a summary report for the Board.

The report concluded that:

"Overall, jerseylaw.je remains amongst the leading websites of its type, with the majority of the features that can be found in the very best. Work is already underway to close some of the gaps, and this document proposes addressing some of the others."

The report went on to list the features where improvements could be made, including search enhancements, better document linking and integration, opportunities for users to customise their experience, more interactivity and addressing confusing, incomplete content and improving clarity of what each document collection contains.

It has yet to be decided whether these improvements are best achieved through custom development or by subscribing to an off-the-shelf platform.

2.1.2. Enhancements

JLIB has continued to work closely with the Legislative Drafting Office to develop enhancements to the legislation section of jerseylaw.je, as well as progressing similar user interface enhancements for the judgments section. In 2023, examples included:

- linking directly to annotations and translations from the current law search results
- displaying the court and hearing type in the latest judgments on the home page
- improving the navigation within the legislation section
- including the law title at the top of each law
- fixing the sort order in legislation search results
- creating a custom logout page
- displaying four weeks of recent judgments and laws on the home page, rather than two
- fixing searching for law titles containing apostrophes
- new designs for annotated law and translated law lists, with introductory text
- making it clearer which search result the cursor was focused on
- fixing the year search in as enacted laws
- fixing the alphabetical search in non-current laws
- standardising the tagging of judges in judgments
- adding made dates to as enacted laws to enable searching by date
- removing the 'unknown' hearing type or court name in the judgment search
- making the ability to change the sort order in search results more prominent

- renaming superseded and superseded revised laws to ‘archive’
- changing the Tables des Décisions to return a list without having to enter a search
- continuing work on the point-in-time facility for current laws

There have also been behind-the-scenes improvements made for content editors in the Legislative Drafting Office and the Judicial Greffe’s judgment transcription team.

2.1.3. Open licensing of legislation

At the time of writing, the R&D and legislation sub-groups are taking steps to make most of the legislation on the site available under an [open licence](#), paving the way for law firms or others to re-use the data in novel ways. Local firms and IT companies have shown an interest in ingesting the legislation into large language models such as ChatGPT, which would be possible under this licence. This would enable fee-earners or lay people to type in questions about Jersey law phrased in natural language, and have the AI produce a reasoned answer. The copyright of the Island’s legislation belongs to the States Assembly, and the Greffier of the States has indicated her willingness to licence the dataset in a permissive manner.

2.1.4. Performance

There was one partial outage on jerseylaw.je during 2023 when in August, some law firms could not log in. This was due to an unforeseen side-effect of an infrastructure change and took several days to fix. This compares to four much shorter outages in 2022.

2.1.5. Usage

In the summer of 2023, JLIB implemented a cookie banner which gives users a choice of whether or not to accept browser cookies. This is in line with best practice for data privacy reasons. These cookies include ones that are necessary for the operation of Google Analytics, which analyses usage of the site. As the default was not to accept analytics cookies, very little usage data was recorded until September when the default was changed to accept them. From September onwards, analytical data has been recorded but for a much smaller proportion of users. It is therefore not possible to make a direct comparison of usage of the site in 2023 against 2022.

In 2024 there will be some work to optimise the use of analytics on the site.

2.1.6. Subscriptions

Subscription rates were unchanged in 2023 having last been increased in January 2022 in line with the Jersey retail price index. An increase is planned for January 2024. The overall number of subscribers, and thus income from subscriptions, increased during 2023:

	2023	2022	Change
Total corporate subscribers	64	60	▲ 6%
Which are categorised as:			
On-island law firms	47	46	▲ 2%
Off-island law firms	10	9	▲ 11%
Financial services organisations	6	5	▲ 20%
One-person firm based in the UK	1	1	=

By the end of March 2023, 69% of the annual subscriptions (by value) had been collected, and 100% by 3 July. There is an objective to improve on this level of debtors in 2024.

Individuals and organisations can also access the subscriber-only content on a short-term or pay-as-you-go basis, paying by a debit or credit card, with 24 such payments taken during the year (2022: 26) totalling £4,556 (2022: £1,131).

2.1.7. Infrastructure

In December 2023, the long-awaited upgrade of the content management system that underpins jerseylaw.je from Microsoft SharePoint 2013 to SharePoint 2019 went ahead. This was the result of months of preparation and testing by our webmaster TCB Consulting, the Government of Jersey's web team, C5 Alliance and JLIB's content editors in the Legislative Drafting Office and Judicial Greffe transcription team. This brought to an end eight months of running on unsupported software since Microsoft withdrew its extended support for SharePoint 2013 in April.

At the same time, software called [Varnish](#) was implemented, which will improve page load speed by caching frequently-used pages in the server's memory. It will also protect the website from hackers seeking to disrupt it through denial-of-service attacks. Now, if there is an unusually high level of usage of the site, some users will temporarily see a message saying the server is busy rather than the site going offline and requiring human intervention to restart it.

Several enhancements had been on hold awaiting the SharePoint upgrade. One of those is the 'point in time' facility being developed for the current law section which will enable users to choose to view the law as it was enacted, on the date of any amendments or as it currently stands. This will be made available early in 2024.

Microsoft will support SharePoint 2019 until July 2026, by which time JLIB will need to have moved off the software. There is an upgrade route to a newer version, SharePoint Server Subscription Edition, but it is likely that the Government of Jersey will have decommissioned their public-facing SharePoint infrastructure, moving www.gov.je to the cloud version or an alternative platform by then. Migrating the back-end of jerseylaw.je to SharePoint Online would be a significant project, and an alternative would be to adopt a purpose-built, off-the-shelf, cloud-based platform for the publishing of primary legal materials online. In 2023, JLIB began evaluating the [Lexum](#) platform, which is the basis of the Canadian Legal Information Institute's website, [CanLII](#).

The decision on a which platform jerseylaw.je should use going forward will be made in 2024.

2.2. Research

2.2.1. Royal Charters

The research that JLIB commissioned on the historical context of the [Island's Royal Charters](#) reached a milestone in March 2023 with the availability of the draft manuscript for Professor Thornton's book "*The Royal Charters of Jersey, 1341-1687*" which was reviewed by some of the lawyers on JLIB's board. JLIB has collaborated with Professor Thornton over the publication of the book, such as funding new photography of the parchment copies of the charters held by the National Archives at Kew. The significant book is now set to be published in 2024, bringing 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.

2.2.2. Conferences

JLIB is a member of the [Free Access to Law Movement](#) (FALM), which is made up of organisations worldwide that publish primary sources of law, such as legislation, case law and treaties, as well as various secondary (interpretative) public sources. FALM has run 20 'Law Via the Internet' conferences since the inaugural one in 1997, with the last one being a virtual conference in the midst of the COVID-19 pandemic in 2020. These conferences are the prime opportunity for JLIB to network with equivalent organisations in other jurisdictions and thus it was pleasing to see this event return in 2023. In November, representatives of legal information institutes in Africa, Asia, Australasia, Europe and North America gathered face-to-face in Vienna for a three-day event hosted by the Austrian Legal Information Institute. The theme of this year's event was "challenges and opportunities for free access to law, including those posed by generative AI/large language models". This focus on AI was timely as JLIB's R&D sub-group had identified this as a significant opportunity for JLIB, but also a potential threat, and was considering what R&D to commission. JLIB was represented at the event by Stephanie Peat and Marcus Ferbrache, members of the R&D sub-group.

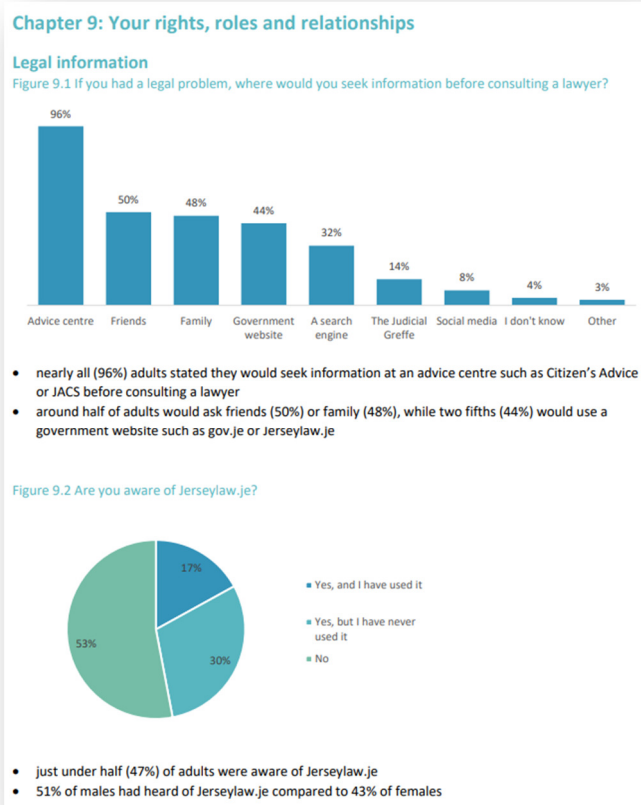
For 2023, the large, international Courts Technology Conference which JLIB had attended in New Orleans in 2019 and then remotely in 2020, 2021 and 2022 returned to an all in-person format, and the agenda was insufficiently relevant to warrant someone flying to Arizona for the three-day event.

2.3. Promotion

JLIB sponsored two questions in the 2023 Jersey Opinions and Lifestyle Survey about the jerseylaw.je site as a source of information on the laws of the island. These statistics provide a baseline for any work that JLIB does to improve islanders' awareness of jerseylaw.je and courts.je. After existing for 22 years, 53% of islanders haven't heard of jerseylaw.je, and a further 30% had never used it. It is useful to have hard data to confirm what the promotion sub-group had suspected, though the results were starker than expected. There is clearly work to do to raise awareness, in keeping with JLIB's objective to "promote the accessibility of the written law".

It is hoped that the same question can be asked in the survey in three years' time in order to provide evidence of the success, or otherwise, of JLIB's promotional efforts.

JLIB had also sought to have some questions included in the 2023 Jersey Children and Young People's Survey to establish the need for age-appropriate legal information for young people. However the panel reviewing the requests rejected JLIB's submission, partly due to lack of space in the survey, and partly because of the difficulty of writing questions about young people's understanding of the law in a way that would be widely understood. It remains JLIB's belief that legal information for young people is an unmet need, and this survey data might have evidenced that, but it has been intractable to move initiatives forward.



2.4. Digital transformation of the courts

The Jersey Legal Information Board 'pump-primed' the Courts Digital project from 2019 through to December 2022 at a cost of over £250,000. From January 2023, the Board is no longer funding the project but continues to have five JLIB board members on the Courts Digital project board. The Courts Digital Project is now entirely taxpayer funded through a capital vote in the [2023-26 Government Plan](#).

In December 2021 the Courts Digital project board selected a preferred supplier for a new judicial case management system. The supplier carried out a discovery phase in Q4 2022, which concluded that this particular system would not be cost-effective for use in the Jersey courts, with an unacceptably long implementation period. In January 2023 the project board decided not to proceed with that system. The procurement process began looking at alternatives, with that work continuing in 2024.

A new website, www.courts.je, will be developed to bring together information about Jersey's court service. This will operate alongside www.jerseylaw.je which will continue to publish primary and secondary legal materials. In September, the Courts Digital team issued a tender for development of courts.je. Shortlisted suppliers presented their proposals in October and the chosen supplier began designing the website in November. In time, the new website will considerably boost access to justice in Jersey.

2.5. Challenges

- Board members' other priorities

It was reported in JLIB's annual report for 2022 that its main challenge was 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. While it has always been thus, the situation was amplified in 2023 by the change in Judicial Greffier, a key member of the JLIB Board. Similarly, JLIB's previous Finance Director James Lambert was very experienced in that role gained over 24 years, and the transfer to his successor in 2023 inevitably led to a loss of continuity and knowledge. The Programme Director works part-time. 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 was intended to increase participation from board members, and has been a significant improvement, yet for the four civil servants chairing the groups, their 'day job' will inevitably take priority over JLIB work, which is inevitably a desk-side activity.

- Banking

An unexpected challenge in the transfer of responsibility for JLIB's finances from the outgoing to the incoming Finance Director has been that a clerical error at HSBC prevented access to online banking from September, with the problem persisting at the end of the year. This led to difficulties in making timely payments to suppliers and tracking direct debit transactions, with all banking having to be done by the signatories queuing in-branch.

- New auditors

2023 saw the transition to a new auditor, Alex Picot Chartered Accountants. JLIB is grateful to them for how they have taken on the task. It meant, however, that the annual report was not finalised until 4 July. JLIB aims to publish the report earlier in 2024.

2.6. Summary of activities in 2023

The table below sets out some of the achievements made or maintained in 2023:

Project	Achievements in 2023
Website	<ul style="list-style-type: none"> • Upgraded content management system • 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 • 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 • Discussed open licencing of current legislation
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"> • Participated in the Court Digital project board and the procurement of new software • Benchmarked jerseylaw.je against equivalent sites in other jurisdictions

Project	Achievements in 2023
	<ul style="list-style-type: none"> <li data-bbox="467 226 1294 253">• Continued support of the publishing of a book about the Royal Charters
Programme Management/ Administration	<ul style="list-style-type: none"> <li data-bbox="467 288 1321 349">• Continued appointment of a part-time Programme Director to provide programme management leadership, and to oversee JLIB's administration <li data-bbox="467 353 1382 380">• Updated and continued the use of an operating framework for members of JLIB

3. Accountability report

3.1. Corporate Governance

3.1.1. **Composition of the board**

The Board saw several changes in membership during 2023.

The Treasury Minister Deputy Ian Gorst appointed Deputy Alex Curtis as the States member on the Board on 17 January 2023, filling the vacancy left when then Deputy Scott Wickenden didn't stand in the 2022 general election.

The new Master of the Royal Court, Advocate David Cadin joined the board on 6 February 2023.

The Bailiff was hoping that Advocate Matthew Thompson, previously Master of the Royal Court who became a Commissioner of the Royal Court in the spring of 2023 might remain on the JLIB board if the demands of his new role allowed, however he resigned from the board in August 2023.

James Lambert continued to act as JLIB's Finance Director, dealing with all payments, producing the end of year accounts and liaising with the external auditors for the audit of the 2022 accounts until September 2023 when his hand-over to the new COO of the Judicial Greffe, Stephanie Peat, was complete.

In September 2023, Advocate Adam Clarke moved on from his role as Judicial Greffier, becoming the Assistant Magistrate. Advocate Clarke made a significant contribution to the work of the Board over a five-year period. The Judicial Greffier is one of the *ex officio* members of the board, and so his replacement Advocate Rebecca Morley-Kirk automatically joined the board on her swearing in as Judicial Greffier on 14 September.

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

Steven Dicker represented Modernisation & Digital – the Government of Jersey's IT department as a member of the full board until he took on a new position within Justice & Home Affairs. He continues to be involved in JLIB, as a member of the R&D sub-group. A replacement M&D board representative has not yet been appointed.

3.1.2. **List of Board Members during 2023**

- The Bailiff, Sir Timothy Le Cocq (Chairman)
- Neville Benbow, Law Society of Jersey
- Advocate David Cadin, Master of the Royal Court (from 6 February 2023)
- Advocate Adam Clarke (until 14 September 2023), Advocate Rebecca Morley Kirk (from 14 September 2023), Judicial Greffier
- Alexandra Corner, Law Society of Jersey
- Lisa Hart, Greffier of the States
- Marcus Ferbrache, JLIB Programme Director
- Robert MacRae, Deputy Bailiff
- Lucy Marsh-Smith, Principal Legislative Drafter
- Stephanie Peat, Chief Operating Officer, Court Service and JLIB Finance Director
- Advocate Sylvia Roberts, Director of the Civil Division, Law Officers' Department
- Advocate Mark Temple KC, HM Attorney General
- Commissioner Matthew Thompson (until 25 August 2023)
- Deputy Alex Curtis (from 17 January 2023)

3.1.3. **Adviser to JLIB**

David Zimmerman

3.1.4. Gender balance

As of 1 January 2023, there were 12 board members, of which 7 were male and 5 were female (41.6%).

As of 31 December 2023, there were 13 board members, of which 7 were male and 6 were female (46.2%).

3.1.5. 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 Judicial Greffier until 14 September 2023 had a potential conflict of interest. He was 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 Alex Curtis from 17 January 2023) 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.

3.1.6. 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.

In the 2022 annual report, JLIB began introducing changes to the format and content of its annual report in this reporting cycle, leading to the Comptroller & Auditor General highlighting JLIB as an example of good practice for a small entity. These improvements have continued in the 2023 reporting, with greater detail and more quantitative analysis allowing for comparison against prior years.

Work is planned for 2024 which will further improve annual reporting to reflect an enhanced risk management approach and the introduction of new key performance indicators (KPIs).

3.1.7. Data protection

There were no data protection incidents in 2023 reported to the Data Protection Authority.

JLIB does receive several takedown requests in any given year from people who are named in criminal judgments, particularly where they were convicted of a drugs offence as a young adult and the availability of the judgment on the website is seen as an impediment to gaining employment. The data processing in these cases is compliant with the law and the emails are passed to the Judicial Greffe as data owner to respond to. JLIB intends to publish a policy on the inclusion of such cases on jerseylaw.je.

3.1.8. 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.

3.1.9. 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 she ought to have taken as a director in order to make herself aware of any relevant audit information and to establish that the Board's auditor is aware of that information.

3.1.10. Independent auditors

Alex Picot Chartered Accountants have been appointed as independent auditors for 2023.

3.1.11. 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.

3.1.12. 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 2023 and will be maintained for subsequent financial years thereafter.

3.1.13. 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.

3.1.14. 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 9, 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. It is confirmed that no grant was received during the year ended 31 December 2023 (2022: £Nil).

Signed on behalf of the Board.



Stephanie Peat
Finance Director

3.1.15. 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 2023.

The Board met on four occasions in 2023. The average attendance was 61% (2022: 65%), excluding stand-in representatives.

The sub-groups met 24 times (2022: 21) as follows:

- Jerseylaw.je Website & Business As Usual – 6 meetings (2022: 3)
- Legislation – 7 meetings (2022: 11)
- Promotion – 5 meetings (2022: 3)
- Research and Development – 6 meetings (2022:4)

3.2. 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

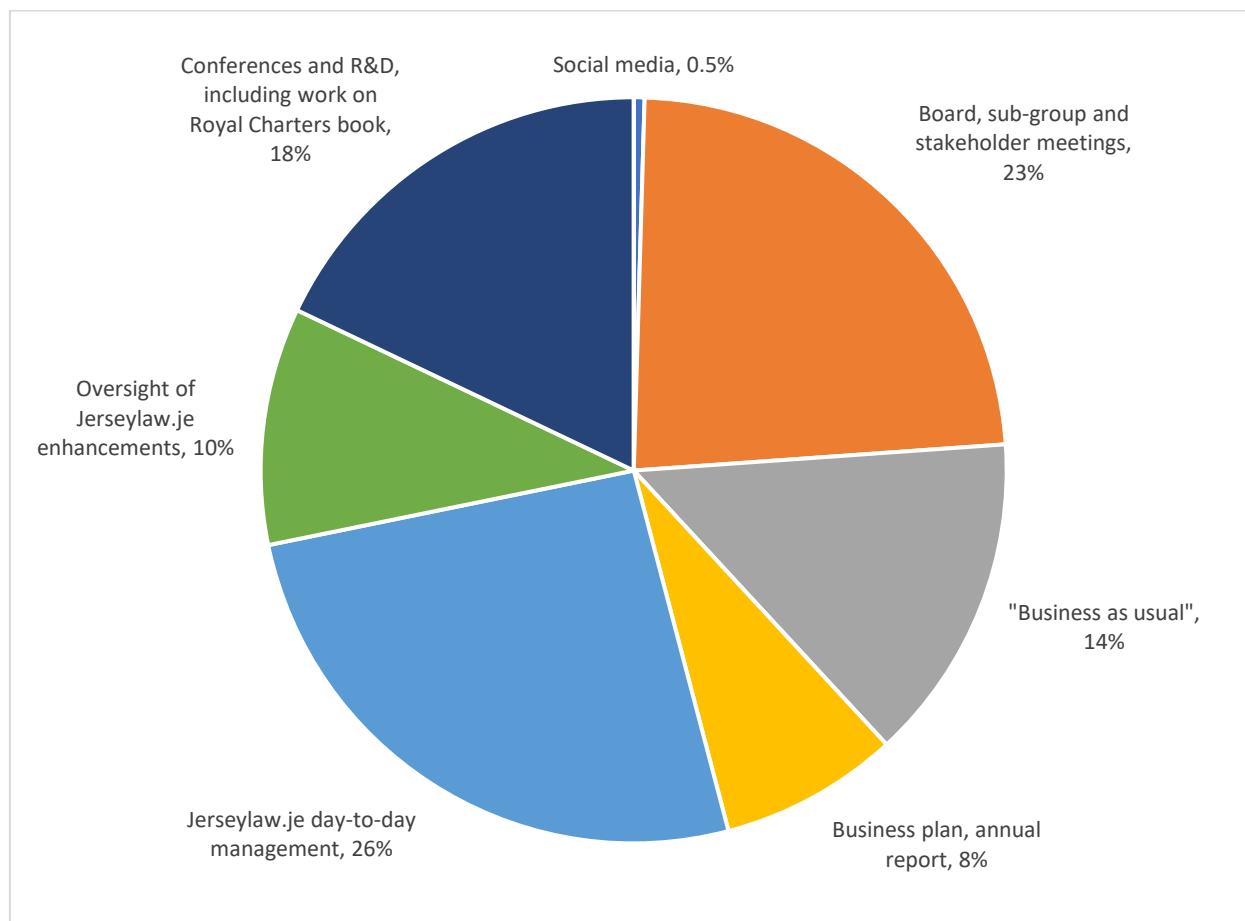
Off-payroll engagements: Marcus Ferbrache is employed as Programme Director through his Jersey-registered company digitalleaders.je limited.

3.2.1. Hours worked on JLIB activities by Programme Director

Year	Total hours	Change	Hours excl. Courts Digital	Change
2023	576	▼ 48%	576	▲ 23%
2022	1,116	▲ 9%	467	▲ 19%
2021	1,026	▲ 2%	393	▼ 3%
2020	1,006		405	

It is positive to see the number of hours excluding courts digital increasing year on year, from 7.6 hours a week in 2021 to 9 hours a week in 2022 and 11 hours in 2023 as this is a crude indicator of activity toward JLIB's objectives. However, in 2023, the Board wished to reduce the amount of time the Programme Manager spent writing meeting agendas and minutes, and decided to either reallocate that responsibility (in the Legislation sub-group) or use more modern ways of tracking progress i.e. through the use of a Microsoft Planner Kanban board. Minutes of full Board meetings continue to be taken in the traditional way to ensure that a good record is kept of discussions and decisions.

3.2.2. Breakdown of Programme Director's time



3.2.3. Payments to Programme Director

In 2023, payments to the Programme Director totalled £50,596 (2022: £96,651). The decrease reflects that from January 2023 his involvement in the Courts Digital project has been funded by the capital allocated to the Judicial Greffe for the programme in the Government Plan 2023-26 rather than from JLIB funds. The 2023 payments to the Programme Director are lower than the £55,000 estimated.

From April 2023 his remuneration increased in line with the pay award for civil servants (7.9%).

3.2.4. Sickness

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

3.2.5. 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

[To be inserted once audit complete]

5. Profit and Loss Account for the year ended 31 December 2023

	Notes	2023	2022
		£	£
INCOME	3		
Website (subscriptions)		212,253	209,682
Website (pay as you go)		3,209	1,131
Justis Publishing royalties		27,534	30,247
Bank interest		23,159	1,439
		266,155	242,499
EXPENDITURE	3		
Website	10	118,713	133,971
Research	11	13,065	57,035
Programme management and administration		59,137	45,020
Audit fee		7,150	7,022
		198,065	243,048
Retained profit / (loss) for the financial year, transferred to accumulated deficit	8	68,090	(549)
Net addition to net funds		68,090	(549)
Opening net funds		759,246	759,795
Closing net funds		827,336	759,246

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 17 to 18 form an integral part of these financial statements.

JERSEY LEGAL INFORMATION BOARD

6. Balance Sheet as at 31 December 2023

	Notes	31 December 2023 £	31 December 2022 £
CURRENT ASSETS			
Receivables	4	37,327	8,976
Cash at bank	5	828,976	772,293
		<hr/>	<hr/>
		866,303	781,269
CREDITORS: amounts falling due within one year			
	6	(38,967)	(22,023)
		<hr/>	<hr/>
NET CURRENT ASSETS		827,336	759,246
		<hr/> <hr/>	<hr/> <hr/>
CAPITAL AND RESERVES			
Reserves	7	1,825,929	1,825,929
Accumulated deficit	8	(998,593)	(1,066,683)
		<hr/>	<hr/>
NET FUNDS		827,336	759,246
		<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 2024.

Signed on behalf of the Board.



Stephanie Peat
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 2023

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% (2022: 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 2023 £	31 December 2022 £
Justis Publishing royalties	17,236	8,976
Bank interest	20,091	0
	<u>37,327</u>	<u>8,976</u>
	<u><u>37,327</u></u>	<u><u>8,976</u></u>
5. CASH AT BANK	31 December 2023 £	31 December 2022 £
Cash at bank	828,976	772,293
	<u>828,976</u>	<u>772,293</u>
	<u><u>828,976</u></u>	<u><u>772,293</u></u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31 December 2023 £	31 December 2022 £
Accruals	25,317	15,523
Audit fee - 2022	6,825	6,500
Audit fee – 2023	6,825	
	<u>38,967</u>	<u>22,023</u>
	<u><u>38,967</u></u>	<u><u>22,023</u></u>
7. RESERVES	31 December 2023 £	31 December 2022 £
Balance brought forward	1,825,929	1,825,929
Balance carried forward	<u>1,825,929</u>	<u>1,825,929</u>
	<u><u>1,825,929</u></u>	<u><u>1,825,929</u></u>

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.

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8. ACCUMULATED DEFICIT

	31 December 2023	31 December 2022
	£	£
Balance brought forward	(1,066,683)	(1,066,134)
Loss for the year	68,090	(549)
Balance carried forward	<u>(998,593)</u>	<u>(1,066,683)</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 £11,250 (2022: £8,050). As at the year end, £Nil was due to the Board (2022: £Nil). Three 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

	31 December 2023	31 December 2022
	£	£
Court Digital project - Consultant's fees	-	-
Court Digital project - Programme Director input	-	57,035
Royal charters context	12,000	-
Website benchmarking	1,703	-
	<u>13,703</u>	<u>57,035</u>

12. NUMBER OF EMPLOYEES

The average number of employees in 2023 was Nil (2022: 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.

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.