



**Annual Report and Financial Statements**

**31 December 2018**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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## **JERSEY LEGAL INFORMATION BOARD MEMBERS AND ADVISER**

### **BOARD MEMBERS**

The Bailiff, Sir William Bailhache (Chairman)

Neville Benbow, Law Society of Jersey

Advocate Adam Clarke, Judicial Greffier (appointed 2 July 2018)

Timothy Le Cocq, Deputy Bailiff

Advocate Barbara Corbett, Law Society of Jersey

Mark Egan, Greffier of the States

Marcus Ferbrache, Information Services Department (appointed 18 October 2018)

Sue du Feu, JLIB Programme Director

James Lambert, Director of Services, Judicial Greffe

Robert MacRae QC, HM Attorney General

Lucy Marsh-Smith, Principal Legislative Drafter (appointed 17 May 2018)

Advocate Paul Matthews, Judicial Greffier (until 2 July 2018)

Senator Philip Ozouf (until 16 May 2018)

Advocate Matthew Thompson, Master of the Royal Court

Liz Walsh, Acting Law Draftsman (until 17 May 2018)

Ian Webb, Director of Information Services, Information Services Department (until 18 October 2018)

Deputy Scott Wickenden (appointed 18 October 2018)

### **ADVISER TO JLIB**

Professor Richard Susskind OBE (until 17 May 2018)

Tony Moretta, Digital Jersey (appointed 18 October 2018)

## ANNUAL REPORT FOR 2018

In 2018, statistics showed that usage of the Jersey Legal Information Board (JLIB or the Board) website [www.jerseylaw.je](http://www.jerseylaw.je) had increased year on year, with most of the increase being in the use of handheld devices. The use of the mobile phone overtook the tablet for the first time, which was particularly significant, given that the website was specifically redesigned in anticipation that future users would want to access the website in this way. After consultation with the JLIB user group and a search engine expert, a project was put in place to enhance the website search facility in line with user needs. Twenty-eight recommendations were made and 26 of these were followed through. The user group volunteered to test the new functions and the project has gone live successfully.

JLIB is constantly striving to add value to the content of the website and in 2018 the following areas were developed: more unofficial translations of laws from French to English were added; further chapters were added to the annotated laws; and the annual update to the revised edition of the laws was published on the website in April 2018.

The success of the video-linking pilot undertaken by JLIB has led to a larger mainstream project being taken on by the Court Service. This links the Magistrate's Court with the Police, Customs and Excise and Prison, which will make it possible to hold pre-trial hearings by video-link, minimising disruption for those held on remand.

In 2018, a project to provide legal information to young people, which addresses gaps in our provision of legal information to the community, was started. It will focus on social media with a website in the background, and will be launched in 2019.

Towards the end of 2018, JLIB led research into a potential project to digitise the courts. The initial phase of the project will be to identify where the justice system is now in terms of process and systems, what the requirements are to streamline processes, and where the gaps are between existing departmental systems. The aim will be to provide a report and request for funding from the Government Plan to implement, in incremental stages, an integrated electronic case management system.

In 2018, the Jersey Law Reports (JLRs) and some of the unreported judgments have continued to be published on the Justis Publishing website on a profit sharing basis. Income from this source is shown in the Profit and Loss Account on page 9. Meanwhile the citations published on the Justis sister website, Justcite, are further increasing Jersey's global presence and driving traffic to the JLIB website. The resultant on-line sales (or "pay as you go") are also shown in the Profit and Loss Account on page 9.

Since becoming a member of the Free Access to Law Movement, JLIB has been an active participant at its annual conference, Law Via the Internet, which in 2018 had as its theme "Knowledge of the Law in the Big Data Age".

Since incorporation in 2004, JLIB has put procedures in place to ensure that it adheres to best practice and to ensure that its finances, accounts and administration are able to stand up to scrutiny, as well as being transparent. This has included the formulation of an operating framework (revised in 2018) for members to adhere to, as well as engaging external auditors. The Board re-appointed BDO (whose report is contained in this document) as auditors for 2018. Under the new subscription model for professional users of the website, 2018 was the second year of a four year transition period which will see subscriptions change from an organisational basis to a "per Jersey qualified lawyer" basis. It will not increase the total income, but will achieve a better balance between small and large firms. Close links with the Law Society of Jersey continue to be maintained with the appointment of two of its representatives to the Board (both are also ex officio members of the Executive Group).

Potentially, JLIB would require a budget of £340,000 per annum, in order to achieve all of its strategic aims, especially its aim to support Jersey's position as a leading business centre. Whilst it is difficult to undertake a cost-benefit analysis, the social benefits of JLIB's work are self-evident, particularly in relation to making the law and legal processes freely accessible to the public. In 2018, JLIB saw a further increase in the number of litigants in person applying for free access to judgments, in order to enable them to undertake research to further their own litigation. The extent to which the website continues to be consulted by a wide range of users testifies to its importance as a resource which is valued by the legal profession, as well as the wider public (including, for example, users in the financial services sector, both in and outside the Island).

The table below sets out some of the achievements made or maintained in 2018; with reduced financial support (no grant having been received since 2014), JLIB will need to be circumspect with regard to the number and cost of projects it takes on in the coming years.

## ANNUAL REPORT FOR 2018

Project	Achievements in 2018
Website	<ul style="list-style-type: none"> <li>• Continued on-line publication of Jersey’s customary and civil law</li> <li>• Continued on-line publication of all Practice Directions</li> <li>• Continued on-line publication of the Jersey and Guernsey Law Review</li> <li>• Continued on-line publication of Jersey law firms list</li> <li>• Continued on-line publication of the library of legal books and texts</li> <li>• Increased on-line publication of annotated versions of various law chapters</li> <li>• Continued to generate 6 monthly statistics on website usage</li> <li>• Continued to add Jersey Tribunals’ judgments</li> <li>• Expanded on-line publication of translated French laws</li> <li>• Implemented 26 enhancements to the search engine</li> </ul>
Legislation Revision	<ul style="list-style-type: none"> <li>• Continued on-line publication of Jersey’s legislation, as enacted</li> <li>• Continued on-line publication of Jersey’s legislation, as adopted</li> <li>• Continued on-line publication of annual revised legislation</li> <li>• Continued on-line publication of unofficial consolidated legislation</li> </ul>
Case Law	<ul style="list-style-type: none"> <li>• Continued on-line publication of JLRs</li> <li>• Remodelled method of publication of JLRs</li> <li>• Continued on-line publication of Jersey’s unreported judgments</li> </ul>
On-line Guidance	<ul style="list-style-type: none"> <li>• Continued assistance for Citizens Advice Jersey when laws are amended or newly enacted</li> </ul>
Civil Justice	<ul style="list-style-type: none"> <li>• Continued involvement with Jersey Accredited Mediators Association and the promotion of mediation as an alternative mode of dispute resolution</li> </ul>
Criminal Justice	<ul style="list-style-type: none"> <li>• Continued to participate in Criminal Justice System Board projects for the further integration of the Criminal Justice system</li> </ul>
Research and Development	<ul style="list-style-type: none"> <li>• Commenced research into court digitisation</li> <li>• Amended process for e-bundles pilot</li> </ul>
Consultation	<ul style="list-style-type: none"> <li>• Continued collection of feedback received from users of the JLIB website</li> <li>• Continued to consult with users regarding the website functionality</li> </ul>
Programme Management/ Administration	<ul style="list-style-type: none"> <li>• Continued appointment of a part-time Programme Director to provide programme management leadership, and to oversee JLIB’s administration</li> <li>• Continued the use of an operating framework for members of JLIB</li> <li>• Continued to make use of an Executive Group to implement the strategy and policy of JLIB</li> <li>• Continued as member of Criminal Justice IT working group</li> <li>• Attended conferences</li> <li>• Published a business plan for 2018 to 2022</li> </ul>

## **JERSEY LEGAL INFORMATION BOARD**

### **STATEMENT OF FINANCE DIRECTOR'S RESPONSIBILITIES**

The Jersey Legal Information Board (the "Board") is not a States funded body under the Public Finances (Jersey) Law 2005 (it was incorporated under the Jersey Legal Information Board (Incorporation) Law 2004). However, in 2008 the Board appointed a person to fulfil the functions of Accounting Officer (referred to as Finance Director with effect from September 2015) with responsibility for preparing the financial statements and for transmitting them to the relevant authorities. The Board has chosen to prepare the financial statements under United Kingdom Accounting Standards, including FRS 102.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Board will continue in business.

The Finance Director is responsible for keeping adequate accounting records that are sufficient to show and explain the Board's transactions, disclose with reasonable accuracy at any time the financial position of the Board, and enable them to ensure that the financial statements comply with best practice. The Finance Director is also responsible for safeguarding the assets of the Board, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Disclosure of information to auditors**

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

#### **Independent auditors**

BDO Limited have indicated their willingness to continue in office.

## **JERSEY LEGAL INFORMATION BOARD STATEMENT ON INTERNAL CONTROL**

### **Scope of responsibility**

The Finance Director has responsibility for maintaining a sound system of internal control that supports the achievement of the Jersey Legal Information Board's policies, aims and objectives as set out by the members thereof, whilst safeguarding the public and other funding for which the Finance Director is responsible in accordance with the responsibilities assigned.

### **The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level, rather than to eliminate all risk of failure to achieve policies, aims and objectives. It therefore only provides reasonable, and not absolute, assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's policies, aims and objectives; to evaluate the likelihood of those risks being realised; and to manage them efficiently, effectively and economically. The system of internal control has been in place during the financial year ended 31 December 2018 and will be maintained for subsequent financial years thereafter.

### **The risk and control framework**

#### *Risk Criteria and Evaluation*

The specific approach is tailored to fit the circumstances of each area, but risk management operates on consistent principles of identifying and analysing the management risks against objectives.

Risks are assessed for likelihood and potential impact in order to help determine priority risks for action. Accountability for management of individual risks is established as an essential part of the risk management policy.

#### *Risk Management Process*

Risks are assessed, managed and reported at strategic and project level. Over-arching threats to delivery are reported to the full Jersey Legal Information Board, which reviews progress of projects against plans set as part of the planning process on a twice yearly basis.

### **Review of effectiveness**

The Finance Director also has responsibility for reviewing the effectiveness of the system of internal control. The review of the system of internal control is informed by the work of the executive management of the Jersey Legal Information Board, who have responsibility for the development and maintenance of the internal control framework.

#### *Jersey Legal Information Board*

The full board of the Jersey Legal Information Board, which is comprised of those members as set out on page 1, meets twice a year in spring (to approve the Business Plan and the Annual Report and Financial Statements) and autumn. In addition, it periodically meets to consider the strategic direction and projects of the Jersey Legal Information Board for the forthcoming years.

## **JERSEY LEGAL INFORMATION BOARD GRANT ASSURANCE STATEMENT**

The Jersey Legal Information Board confirms that it has adhered to the terms and conditions of all previous grants awarded by the States of Jersey. There are controls in place within the Jersey Legal Information Board to ensure that funds are being spent appropriately and that value for money is being achieved, and all previous grants awarded by the States of Jersey were used for the purposes intended, as set out in the Annual Report on pages 2 and 3. It is confirmed that no grant was received during the year ended 31 December 2018 (nil in 2017).



## **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 2018 which comprise the Profit and Loss Account, Balance sheet, Statement of Movement in Total Funds and notes 1 to 12 to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards.

In our opinion, the financial statements:

- give a true and fair view of the state of the Board's affairs as at 31 December 2018 and of its loss for the year then ended; and
- have been properly prepared in accordance with United Kingdom Accounting Standards.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

### **Other information**

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

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



we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Responsibilities of the Board Members**

As explained more fully in the Statement of Finance Director's Responsibilities, the Finance Director, on behalf of the Board, is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Finance Director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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**  
**13 May 2019**

**JERSEY LEGAL INFORMATION BOARD**  
**PROFIT AND LOSS ACCOUNT**  
**For the year ended 31 December 2018**

	Notes	1 January 2018 to 31 December 2018	1 January 2017 to 31 December 2017
		£	£
<b>INCOME</b>	3		
Website (subscriptions)		169,268	163,237
Website (pay as you go)		2,835	6,906
Justis Publishing royalties		10,529	11,251
Mediation fees		160	280
Bank interest		1,438	732
		<hr/>	<hr/>
		184,230	182,406
		<hr/>	<hr/>
<b>EXPENDITURE</b>	3		
Website	10	96,386	93,565
Legislation revision		9,051	13,494
On-line guidance		4,661	15,800
Civil justice		9,472	37,572
Research		48,698	7,425
Programme management and administration		85,127	83,216
Audit fee		5,450	5,250
		<hr/>	<hr/>
		258,845	256,322
		<hr/>	<hr/>
<b>Retained loss for the financial year, transferred to accumulated deficit</b>	8	(74,615)	(73,916)
		<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 12 to 15 form an integral part of these financial statements.

**JERSEY LEGAL INFORMATION BOARD**  
**BALANCE SHEET**  
**As at 31 December 2018**

	Notes	31 December 2018 £	31 December 2017 £
<b>CURRENT ASSETS</b>			
Receivables	4	3,485	3,925
Cash at bank	5	883,882	937,912
		<hr/>	<hr/>
		887,367	941,837
<b>CREDITORS: amounts falling due within one year</b>			
	6	(39,707)	(19,562)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		847,660	922,275
		<hr/> <hr/>	<hr/> <hr/>
<b>CAPITAL AND RESERVES</b>			
Reserves	7	1,825,929	1,825,929
Accumulated deficit	8	(978,269)	(903,654)
		<hr/>	<hr/>
<b>NET FUNDS</b>		847,660	922,275
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved and authorised for use by the Board of the Jersey Legal Information Board on 13 May 2019.

Signed on behalf of the Board.

James Lambert  
Finance Director

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

**JERSEY LEGAL INFORMATION BOARD**  
**STATEMENT OF MOVEMENT IN TOTAL FUNDS**  
**For the year ended 31 December 2018**

	Note	31 December 2018 £	31 December 2017 £
Loss for the year		(74,615)	(73,916)
<b>Net addition to net funds</b>		(74,615)	(73,916)
Opening net funds		922,275	996,191
<b>Closing net funds</b>		847,660	922,275

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

**JERSEY LEGAL INFORMATION BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2018**

**1. GENERAL INFORMATION**

The Jersey Legal Information Board was incorporated pursuant to the Jersey Legal Information Board (Incorporation) Law 2004, which law was registered by the Royal Court of Jersey on 27 August 2004. The aim of the Board is to promote accessibility of the written law and legal processes to the public, and an integrated and efficient legal system, through the use of information technology.

**2. STATEMENT OF COMPLIANCE**

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

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of preparation**

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

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

**(b) Going concern**

The Board has no fixed term borrowing and is not reliant on short term borrowings. The Board is in a net asset position at the year end and will be able to meet its liabilities as they fall due. Consequently, the members have a reasonable expectation that the Board has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Board continues to adopt the going concern basis in preparing these financial statements.

**(c) Exemptions for qualifying entities under FRS 102**

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

The Board has taken advantage of the following exemption: 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**  
**For the year ended 31 December 2018**

**(f) Expenditure**

Expenses are accounted for on an accruals basis. The costs of developing and maintaining the design and content of the website are charged to the profit and loss account as incurred. The Board has no employees of its own. Staff are provided on a consultancy basis.

**(g) Taxation**

In accordance with Article 123C of the Income Tax (Jersey) Law 1961, as amended, the Jersey Legal Information Board is subject to tax at a rate of 0% (31 December 2017: 0%).

**(h) Cash and cash equivalents**

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

**(i) Financial assets**

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

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

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

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

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

**(j) Financial liabilities**

Basic financial liabilities, including trade and other payables.

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

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

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

**JERSEY LEGAL INFORMATION BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2018

**4. RECEIVABLES**

	<b>31 December 2018</b>	<b>31 December 2017</b>
	£	£
Justis Publishing royalties	3,485	3,925
	<hr/>	<hr/>
	3,485	3,925
	<hr/>	<hr/>

**5. CASH AT BANK**

	<b>31 December 2018</b>	<b>31 December 2017</b>
	£	£
Cash at bank	883,882	937,912
	<hr/>	<hr/>
	883,882	937,912
	<hr/>	<hr/>

£250,000 of the cash at bank balance has been allocated to be spent on the court digitisation project as detailed in the Jersey Legal Information Board Business Plan 2018-2022.

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31 December 2018</b>	<b>31 December 2017</b>
	£	£
Accruals	18,061	10,848
Audit fee	5,450	5,250
Deferred income (prepayment of 2019 subscriptions)	16,196	3,464
	<hr/>	<hr/>
	39,707	19,562
	<hr/>	<hr/>

**7. RESERVES**

	<b>31 December 2018</b>	<b>31 December 2017</b>
	£	£
Balance brought forward	1,825,929	1,825,929
	<hr/>	<hr/>
Balance carried forward	1,825,929	1,825,929
	<hr/>	<hr/>

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



**JERSEY LEGAL INFORMATION BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2018**

**8. ACCUMULATED DEFICIT**

	<b>31 December 2018</b>	<b>31 December 2017</b>
	<b>£</b>	<b>£</b>
Balance brought forward	(903,654)	(829,738)
Loss for the year	(74,615)	(73,916)
Balance carried forward	<u>(978,269)</u>	<u>(903,654)</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 £1,272 (£4,945 in 2017). As at the year end, £nil was due to the Board (£nil in 2017). Two Board members are employees of the Judicial Greffe.

**10. INTELLECTUAL PROPERTY**

The intellectual property within the software developed for the Jersey Legal Information Board website is wholly owned by the Jersey Legal Information Board.

**11. ULTIMATE CONTROLLING PARTY**

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

**12. SUBSEQUENT EVENTS**

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