

Criminal Legal Aid costs 2013-2019

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	5 year average 2013-2019
Green form criminal							
Costs	£45,343.22	£32,179.82	£34,913.23	£43,261.91	£45,218.55	£41,577.38	£40,183.35
VAT disbursements	£24.44	£6.44	£25.84	£808.00	£1,331.65	£74.10	£439.27
Non VAT disbursements	£52.14	£180.00	£120.00	£335.50	£4.50	£214.80	£138.43
Apportioned irrecoverable VAT	£9,080.91	£6,712.93	£6,382.01	£9,848.73	£9,484.72	£8,172.04	£9,936.27
Total	£54,500.71	£39,079.19	£41,441.08	£54,254.14	£56,039.42	£50,038.32	£49,062.91
Police Duty Advocate							
Costs	£415,378.86	£411,232.99	£365,138.34	£345,196.81	£424,561.23	£537,186.68	£392,301.65
VAT disbursements	£4,083.72	£3,233.66	£2,329.23	-£213.47	£2,083.80	£0.00	£2,303.39
Non VAT disbursements	£0.00	£255.00	£0.00	£335.50	£16.30	£0.00	£121.36
Apportioned irrecoverable VAT	£83,188.09	£85,785.99	£66,745.93	£78,585.28	£88,776.99	£105,584.14	£101,733.28
Total	£502,650.67	£500,507.64	£434,213.50	£423,904.12	£515,438.32	£642,770.82	£475,342.85
Court Duty Advocate							
Costs	£118,849.50	£103,852.91	£95,065.49	£110,100.27	£111,125.70	£137,212.76	£107,798.77
VAT disbursements	£69.24	£124.74	£143.00	£130.50	£553.00	£0.00	£204.10
Non VAT disbursements	£7.80	£255.00	£0.00	£0.00	£1,669.20	£15.70	£386.40
Total	£118,926.54	£104,232.65	£95,208.49	£110,230.77	£113,347.90	£137,228.46	£108,389.27
Full Criminal Legal Aid							
Costs	£1,199,107.74	£1,144,455.06	£1,238,030.02	£794,569.77	£925,784.94	£1,225,165.14	£1,060,389.51
VAT disbursements	£67,153.67	£191,418.81	£103,815.88	£82,531.01	£110,972.72	£54,306.62	£111,178.42
Non VAT disbursements	£32,882.08	£31,405.22	£78,483.79	£26,933.54	£115,183.62	£72,361.74	£56,977.65
Apportioned irrecoverable VAT	£240,145.80	£238,741.09	£226,307.28	£180,886.64	£193,575.86	£240,806.42	£264,048.16
Total	£1,539,289.29	£1,606,020.18	£1,646,636.97	£1,084,920.96	£1,345,517.14	£1,592,639.92	£1,444,476.91
Total Criminal Legal Aid costs	£2,215,367.21	£2,249,839.66	£2,217,500.04	£1,673,309.99	£2,030,342.78	£2,422,677.52	£2,077,271.94

*this total does not include £20,000 spent on reimbursing contributions

Disbursements

Disbursements account for approximately 5-10% of Criminal Legal Aid costs every year, and are costs incurred by a criminal defence Advocate on behalf of their client (e.g. expert witness reports) which are then reclaimed from Criminal Legal Aid.

Irrecoverable VAT

IoM Government cannot recover VAT on legal services if the service is supplied directly from a VAT registered Advocate to the person receiving the legal service (e.g. Police Station Duty Advocate) even if IoM Government pays this cost.

Recoverable VAT

IoM Government can recover VAT in full on the cost of Legal Aid services supplied by VAT registered Advocates directly to the IoM Government (e.g. Court Duty Advocate). This includes full recovery of any VAT invoiced in recharges of the Advocate's own costs and expenses.

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