

Revision to Taxed Case Expenditure in Legal Aid Statistics

In preparation for the 2025/2026 Annual Statistics release of Legal Aid in Northern Ireland, a revision has been made to the methodology used to identify taxed case expenditure. The revised methodology makes use of additional information that was not available at the time of producing the 2024/2025 Annual Statistics.

This change improves the accuracy of the statistics by providing a more robust representation of legal aid expenditure that has been formally assessed and certified by the judiciary. Taxed case expenditure relates specifically to costs subject to judicial taxation and does not include most standard or fixed-fee legal aid payments, which are determined administratively by the Legal Services Agency Northern Ireland (LSANI).

In the 2024/2025 release, taxed case expenditure was identified solely using supplier-reported information. Suppliers are required to indicate whether a request for remuneration has been taxed and to select relevant expense items accordingly. As with many administrative data collection processes, this approach is vulnerable to reporting error, which can result in the under- or over-identification of taxed expenditure.

For the 2025/2026 release, the classification of taxed expenditure has been strengthened through:

- the introduction of an improved and more efficient data extraction process from the Legal Aid Management System (LAMS); and
- additional validation and input from LSANI assessors.

Applying this improved methodology identified that civil taxed expenditure reported in the 2024/2025 publication was overstated by £432k. While this represents a meaningful revision, the overall impact on the interpretation and use of the statistics is minimal, as the revision equates to just over 1% of total taxed expenditure. Importantly, the proportion of total legal aid expenditure classified as taxed remains unchanged at 28%.

The 2024/2025 Annual Statistics publication has been revised to reflect this change. Revision notes have been included where applicable, and updates have been made to:

- Key Finding 6;
- Section 5;
- Section 7.3.3; and
- Tables A7, A8 and A19 in both the publication document and the accompanying spreadsheet.

This revision is consistent with the principles of transparency and continuous improvement set out in the Code of Practice for Statistics, ensuring users have access to the most accurate and reliable information available.