

**CONSULTANT IN PRIVATE PRACTICE  
ACCOUNTS CHECKLIST**



**CONSULTANT NAME:** \_\_\_\_\_

**ACCOUNTS YEAR END:** \_\_\_\_\_

**IMPORTANT - Please Read**

1. It is a legal requirement to keep all records/documents etc for 7 years.
2. Expenses must only be claimed where they are wholly and exclusively incurred for the purposes of the business.
3. Please note that with regard to expenses, HM Revenue & Customs require these to be justifiable. This means that if ever asked by the HMRC to prove an expense there must be evidence and/or explanations to support it, for example, mileage logs, expenses receipts etc.

Please complete the following checklist and provide supporting documentation where applicable:

**PERSONAL CIRCUMSTANCES**

Give details of changes in circumstances from previous year including marriage, civil partnership, separation, divorce or change of address.

.....  
.....

**SECTION 1 - INCOME**

**a) Income received in year.**

Please supply a detailed list of all income received/receivable during the year. This is just a summary table. Please state the total income relating to the year in the appropriate category:

| Type of income                      | Total Income<br>(per list)<br>£ | Supporting<br>documents<br>enclosed (✓)* |
|-------------------------------------|---------------------------------|------------------------------------------|
| Private Patients                    |                                 |                                          |
| Mailing survey/questionnaire        |                                 |                                          |
| Lecturing fees (not as an employee) |                                 |                                          |
| Training                            |                                 |                                          |
| - Other                             |                                 |                                          |
|                                     |                                 |                                          |
|                                     |                                 |                                          |
|                                     |                                 |                                          |

\* the supporting documentation should be a detailed breakdown of the income received, showing date work carried out, invoice date, date income received, name of practice, and amount.

**b) Expense reimbursements**

Please provide details of any expenses which you have received a reimbursement for, for example, travel costs, course fees etc. This is just a summary table. Please state the category of reimbursement received and the total amount for the year:

| Category of reimbursement | Total received<br>during year<br>£ | Supporting<br>documents<br>enclosed (✓)* |
|---------------------------|------------------------------------|------------------------------------------|
|                           |                                    |                                          |
|                           |                                    |                                          |
|                           |                                    |                                          |
|                           |                                    |                                          |

\* the supporting documentation should be a detailed breakdown of the reimbursement received, showing the date the actual expense was incurred, date of when the expense was charged (i.e. the sales invoice date and number), date reimbursement received, and the amount.

### c) Income from employments

If you were/are employed, please forward any P45/P45's (received when leaving an employment) and/or P60/P60's (received at the end of year, by 31 May 2026) for Tax Year 2025/26.

Please also send all accompanying payslips that fall within the 2025/26 tax year (April 2025 to March 2026).

Please include any P11d(s) - Return of Expenses and Benefits which you have received during the year (your P11d(s) will be issued by 6 July 2026).

If you have also worked as an NHS GP Practitioner at any point during the year, please provide us with your 2025/26 Employee Contribution Statement(s) which can be downloaded from your PCSE Online Portal account (if applicable, please provide separate statements for each employment, and each pensioning method ie. Locum, SOLO, salaried).

If you were contractually required to work from home or your employer did not provide a workspace, please let us know.

## **SECTION 2 - EXPENSES**

### a) Capital items

These are items purchased which are used by you to carry out your work but which have a useful life greater than 12 months.

Here is a list of a few examples of capital items:

- Medical equipment
- iPad/Tablet
- Computer, printer etc
- Office furniture

Please note: If you are unsure of whether the item bought is capital, just enclose the relevant documentation for review.

| Detail             | Total cost paid in year | State percentage used for business use* | Supporting documents enclosed |
|--------------------|-------------------------|-----------------------------------------|-------------------------------|
|                    | £                       | %                                       | (✓)                           |
| Medical equipment  |                         |                                         |                               |
| Office equipment   |                         |                                         |                               |
| Computer equipment |                         |                                         |                               |
| Other:             |                         |                                         |                               |
|                    |                         |                                         |                               |
|                    |                         |                                         |                               |
|                    |                         |                                         |                               |

\* If any of the above expenses has an element of non-work related use, please state the business use percentage.

**b) General Expenses paid during the year**

| Detail                            | DATE |    | Total cost paid in year<br>£ | State percentage used for business use* | Supporting documents enclosed<br>(✓) |
|-----------------------------------|------|----|------------------------------|-----------------------------------------|--------------------------------------|
|                                   | FROM | TO |                              |                                         |                                      |
| Subscriptions:                    |      |    |                              |                                         |                                      |
| - GMC                             |      |    |                              |                                         |                                      |
| - BMA                             |      |    |                              |                                         |                                      |
| - MDU/MPS etc                     |      |    |                              |                                         |                                      |
| - Royal College                   |      |    |                              |                                         |                                      |
| - Other (please state)            |      |    |                              |                                         |                                      |
|                                   |      |    |                              |                                         |                                      |
| Telephone costs (Landline)        |      |    |                              |                                         |                                      |
| Mobile phone costs                |      |    |                              |                                         |                                      |
| Internet cost                     |      |    |                              |                                         |                                      |
| Assistant's fees                  |      |    |                              |                                         |                                      |
| Consulting room expenses          |      |    |                              |                                         |                                      |
| Printing, postage, and stationery |      |    |                              |                                         |                                      |
| Technical books and magazines     |      |    |                              |                                         |                                      |
| Course expenses and training      |      |    |                              |                                         |                                      |
| Other travel expenses:            |      |    |                              |                                         |                                      |
| - Taxi                            |      |    |                              |                                         |                                      |
| - Train                           |      |    |                              |                                         |                                      |
| - Bus                             |      |    |                              |                                         |                                      |
| - Other                           |      |    |                              |                                         |                                      |
|                                   |      |    |                              |                                         |                                      |
| Protective clothing etc           |      |    |                              |                                         |                                      |
| Chemist sundries                  |      |    |                              |                                         |                                      |
| Computer - repairs and servicing  |      |    |                              |                                         |                                      |
| Computer - software support etc   |      |    |                              |                                         |                                      |
| General repairs and renewals      |      |    |                              |                                         |                                      |
| Accountancy                       |      |    |                              |                                         |                                      |
| Bank charges and interest         |      |    |                              |                                         |                                      |
| Staff costs/wages etc             |      |    |                              |                                         |                                      |
| Other:                            |      |    |                              |                                         |                                      |
|                                   |      |    |                              |                                         |                                      |
|                                   |      |    |                              |                                         |                                      |
|                                   |      |    |                              |                                         |                                      |

\* If any of the above expenses has an element of non-work related use, please state the business use percentage

**N.B. Please make sure that you have supporting information for expenses that have an element of both business and non business use as HM Revenue and Customs may request proof of the business estimate.**

**c) Motor Vehicles & associated running expenses**

**i) Details of vehicles used in the business**

|                     | Main car | Second car |
|---------------------|----------|------------|
| Make                |          |            |
| Model               |          |            |
| Registration number |          |            |
| CO2 emissions       |          |            |

ii) If you have changed your vehicle in the year, please include:

|                                              | Date Bought/<br>sold | Price Bought/<br>sold | Method of<br>payment - | Supporting<br>documents<br>enclosed |
|----------------------------------------------|----------------------|-----------------------|------------------------|-------------------------------------|
|                                              | dd/mm/yy             | £                     | Cash/HP*/Loan          | (✓)                                 |
| Purchase (please state make, model, reg.no.) |                      |                       |                        |                                     |
|                                              |                      |                       |                        |                                     |
| Sold (please state make, model, reg.no.)     |                      |                       |                        |                                     |
|                                              |                      |                       |                        |                                     |

\*Hire purchase.

iii) Mileage

|                                                                                        | Main car | Second car |
|----------------------------------------------------------------------------------------|----------|------------|
| Total miles travelled during the year                                                  |          |            |
| In order to determine how much of the above is work related, please either state:      |          |            |
| a) Total mileage relating to work ( <b>excluding</b> normal home to consulting rooms), | miles    | miles      |
| or                                                                                     |          |            |
| b) a fair/reasonable percentage relating to work usage of the car (if no log kept)     | %        | %          |
| Have you kept a Mileage Log for the year? *                                            |          |            |

\*HM Revenue & Customs require a mileage log as evidence to justify any motor expenses claimed. This is best practice and protects you in the event of an enquiry.

Business miles will normally be for domiciliary visits, courses and conferences etc, visiting patients where advice is being given on the way. Travel between normal consulting rooms or hospitals is not usually a business expense.

If no mileage log is kept, we suggest that one is started for the following year. Please ask if you are unsure what information is needed to be logged.

iv) Motor running costs

| Detail                               | Amount paid for<br>Main Car | Amount paid for<br>second Car | Supporting<br>documents<br>enclosed |
|--------------------------------------|-----------------------------|-------------------------------|-------------------------------------|
|                                      | £                           | £                             | (✓)                                 |
| Fuel / Cost of electricity to charge |                             |                               |                                     |
| Servicing/repairs and MOT            |                             |                               |                                     |
| Insurance                            |                             |                               |                                     |
| Extended warranty cover              |                             |                               |                                     |
| Road fund licence                    |                             |                               |                                     |
| Breakdown cover                      |                             |                               |                                     |
| Cleaning                             |                             |                               |                                     |
| Parking                              |                             |                               |                                     |

**d) Spouse's wages**

If your spouse does manage your practice or provide administrative support, please contact us to ensure you are complying with your PAYE obligations.

Any monies paid for work actually performed must be justifiable in terms of the level of work performed, and the rate paid. The wages must also be seen to be physically paid.

**e) Use of home**

There are two methods of claiming a proportion of household costs if you work or study from home in addition to working at your normal place of business.

**i) Method One:**

The HMRC will accept an estimated rate based on hours worked. This is calculated in tiers. Please tick the box that best fits the hours of work you do at home per month.

| Number of hours worked per month | Claim per month | Hours worked<br>(✓)      |
|----------------------------------|-----------------|--------------------------|
| under 25                         | NIL             | <input type="checkbox"/> |
| 25 to 50                         | £10             | <input type="checkbox"/> |
| 51 to 100                        | £18             | <input type="checkbox"/> |
| over 100                         | £26             | <input type="checkbox"/> |

**ii) Method Two:**

The "actual" method. We can complete a detailed calculation using the information requested below.

Details of property:

Total number of rooms (excluding Kitchen and Bathrooms/WC) ..... rooms  
 Number of rooms used for work ..... rooms  
 Average medical related working hours per week from home ..... avg hrs  
 Average hours per week that room is used for personal use by  
 any family member ..... avg hrs

Other information required (Please state the total costs/expenses incurred during the year):

| Detail                                                                                                                                                                                                                               | Total paid<br>in year | Supporting<br>documents<br>enclosed |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------|
|                                                                                                                                                                                                                                      | £                     | (✓)                                 |
| Mortgage - Please provide an annual certificate if you are on a repayment mortgage as you can only claim the interest element. If you are on an interest only mortgage, then please just note the total amount paid during the year. |                       |                                     |
| Insurance (Building and Contents)                                                                                                                                                                                                    |                       |                                     |
| Electricity                                                                                                                                                                                                                          |                       |                                     |
| Gas                                                                                                                                                                                                                                  |                       |                                     |
| Coal/Oil etc                                                                                                                                                                                                                         |                       |                                     |
| Council tax                                                                                                                                                                                                                          |                       |                                     |
| Repairs & decorations (General repairs only or repairs to office area)                                                                                                                                                               |                       |                                     |
| Gardening                                                                                                                                                                                                                            |                       |                                     |
| Cleaning/domestic help                                                                                                                                                                                                               |                       |                                     |
| Security costs e.g. Burglar alarm                                                                                                                                                                                                    |                       |                                     |
| - Other                                                                                                                                                                                                                              |                       |                                     |
|                                                                                                                                                                                                                                      |                       |                                     |

Please note that water rates are excluded from the calculation.

**SECTION 3 - OTHER INFORMATION**

PLEASE USE THIS SPACE FOR ANY FURTHER DETAILS OR COMMENTS

Please use your Open Space account via HB Client's Portal to upload records securely.  
If you don't have an Open Space account, please contact a member of the admin team to assist you.



# Medical

## ACCOUNTANTS

**Websites:**

[www.honeybarrettmedical.co.uk](http://www.honeybarrettmedical.co.uk)  
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