PRACTICE EXPENSES CLAIM CHECKLIST

Honey Barrett
Chartered Accountants

PARTNER NAME: ______________________________

PRACTICE NAME: ______________________________

ACCOUNTS YEAR END: ______________________________

Please complete this, including any expenses you have paid privately that relate to your medical profession and have not already been included in the surgery's.

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 is valid, there must be evidence and/or explanations to support them, for example, mileage logs, expenses receipts etc.

Also, it is a legal requirement to keep all records/documents etc for 7 years.

PERSONAL CIRCUMSTANCES

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

....

....

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

a) EMPLOYEE CONTRIBUTION STATEMENTS

PCSE now require additional information for the preparation of the annual pension certificates which is contained on your 'employee contribution statement' for the year. This information also helps us to check if pensioned Locum income (where relevant) has been recorded correctly by the PCSE.
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).

b) Various expenses paid personally which have not been paid by the Surgery but are 100% used for your medical profession :-

Detail	DATE FROM	DATE TO	Total cost paid in year £	Supporting documents enclosed (✓)
Subscriptions:				
- GMC				☐
- BMA				☐
- MDU/MPS etc				☐
- RCGP				☐
- Other (please state)				☐
				☐
				☐
Locum insurance premiums				☐
Printing, Postage, and stationery				☐
Technical books and magazines				☐
Course expenses and training				☐
Other travel expenses:				
- Taxi				☐
- Train				☐
- Bus				☐
- Other:				☐
				☐
Locum Fees				☐
Protective clothing etc				☐
Chemist sundries				☐
Accountancy				☐
Support staff costs				☐
Other:				☐
				☐
				☐

c) **Various expenses paid personally which have not been paid by the Surgery but include an element of private use. For example, the home computer used by you for medical purposes equals 80% (business use), while the remaining 20% is used by you or your family for recreational purposes (personal use).**

Detail	Total cost paid in year	State percentage that relates to business use	Supporting documents enclosed
	£	%	(✓)
Computer - repairs and servicing			☐
Computer - software support etc			☐
General repairs and renewals			☐
Bank charges *			☐
Telephone costs (Landline)			☐
Mobile phone costs			☐
Internet cost			☐
Other:			☐
			☐
			☐
			☐

* This only relates to bank charges incurred on a personal bank account which is used solely for work purposes, i.e. all medical income and expenses incurred are paid in to and out of this bank account during the year.

d) **Capital items**

These are items purchased personally which are used by you to carry out your work but which have a useful life greater than 12 months - exclude items reimbursed by the surgery.

Here is a list of a few examples of capital items:
- Medical equipment
- Computer, printer, tablets etc
- Office furniture

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

Detail	Total cost paid in year	State percentage that relates to business use	Supporting documents enclosed
	£	%	(✓)
Medical equipment			☐
Office equipment			☐
Computer equipment			☐
Other:			☐
			☐
			☐
			☐

e) **Spouse's wages**

It is extremely rare to find wage's paid to spouses/partners for dealing with administration work of your business, however if this does apply to you, please contact us for advice.

Any monies paid to your spouse 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.

f) 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/sold dd/mm/yy	Price Bought/sold £	Method of payment - Cash/HP*/Loan	Supporting documents enclosed (✓)
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 (excluding normal home to work commuting),	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?*	N/A	N/A

***Under HM Revenue & Customs rules for record keeping, they require that a mileage log should be kept as evidence to justify any motor expenses claimed, should the need arise. This is best practice and protects you in the event of an enquiry.**

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**

(Please state the **total** costs/expenses incurred during the year)

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

g) 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 (✓)
under 25	**NIL**	☐
25 to 50	£10	☐
51 to 100	£18	☐
over 100	£26	☐

OR

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 for calculating use of home cost using method two:
(Please state the **total** costs/expenses incurred during the year)

Detail	Total paid in year £	Supporting documents 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 & Contents)		☐
Electricity		☐
Gas		☐
Coal/Oil etc		☐
Council tax		☐
Repairs & decorations (General repairs only or repairs to office area)		☐
Cleaning/domestic help		☐
Security costs e.g. Burglar alarm		☐
- Other		☐
		☐
		☐

Please note that water rates are excluded from the calculation.

SECTION 3 - OTHER INFORMATION

Student loans Did you have a student loan at any point in 2025/26? If so, can you please confirm which of the following it was: Plan 1 : Loans taken out between Sept 1988 and Sept 2012. Plan 2 : Loans taken out post Sept 2012. Post Graduate Loans. Plan 4 Loans (Scottish). Please provide all details including your most recent loan statement from the Student (or other) Loan Company, even if it was repaid in the year. If the loan has been repaid since 5 April 2026, or you are intending to repay the loan soon, please provide full details.	N/A

Other

Have you completed the " Medical Income Outside the Practice" checklist?	N/A

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.

Honey Barrett
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Medical ACCOUNTANTS

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