LOCUM DOCTOR
ACCOUNTS CHECKLIST

YEAR END 5 APRIL 2026

LOCUM NAME: _____

Honey Barrett
Chartered Accountants

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 them, for example, mileage logs, expenses receipts etc.
4. **We will be using the information you have provided here, so please ensure it is complete and correct. Later changes may result in additional charges.**

PERSONAL CIRCUMSTANCES

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

.....

.....

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).

SECTION 1 - INCOME

a) Locum Income

Please supply a detailed list of all income received/receivable during the year.
If you use locum software, please provide your log in details or end of year tax summaries.

Summary:	Total Income (per list) £	Has this been pensioned?*	Supporting documents enclosed (✓)**
- Locum income received in year		N/A	☐
- Income still waiting to be received for work done before year ended 5 April 2026		N/A	☐
Total locum income for the year	£		

*** If income pensioned, please include copies of completed Locum A/B forms.**

**** 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, professional subscriptions, travel costs or course fees

This is just a summary table. Please state the category of reimbursement received and the total amount for the year:

Category of reimbursement	Is cost included in recorded expenses? (Y/N)	Total received during year £	Supporting documents enclosed (✓) *
	N/A		☐
	N/A		☐
	N/A		☐
	N/A		☐

*** 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) Other medical income received in year

Please provide details of any medical income that you have received during the year.

Examples of this type of income includes the following:

- Out of Hours
- Cremation fees
- Drug trials income
- Private patients
- Mailing survey/questionnaire
- Medical reports
- Appraisals
- Training
- Lecturing
- Training

This is just a summary table. Please state the category of income received and the total income for the year:

Type of income	Total received during year £	Have you pensioned it?	State method of Pensioning (GP solo etc)*	Supporting documents enclosed (✓) **
		N/A		☐
		N/A		☐
		N/A		☐
		N/A		☐
		N/A		☐
		N/A		☐
		N/A		☐

*** If GP Solo'd, please provide copies of all GP SOLO forms.**

**** the supporting documentation should be a detailed breakdown of the income received, showing date income received, details of the income type, and amount.**

d) Medical income from employments

If you were/are employed, please forward any P45/P45's (received when leaving an employment) and/or P60/P60's (these should have been received at the end of year by 31 May 2026).

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 any roles have been pensioned via GP Solo please send a copy of the SOLO form(s).

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

SECTION 2 - EXPENSES

a) General Expenses paid during the year

Detail	DATES		Total cost paid in year	State percentage used for business use*	Supporting documents enclosed
	FROM	TO	£	%	(✓)
Subscriptions:					
- GMC					☐
- BMA					☐
- MDU/MPS etc					☐
- RCGP					☐
- Other (please state)					
					☐
					☐
					☐
Telephone costs (Landline)					☐
Mobile phone costs					☐
Internet cost					☐
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 & servicing					☐
Computer - software support etc					☐
General repairs and renewals					☐
Accountancy					☐
Bank charges and interest					☐
Other:					☐
					☐
					☐
					☐

* If any of the above expense incurred has an element of non-work related use, please state the business use

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.

b) Spouse's wages

It is extremely rare to find wages paid to spouses/partners for dealing with administration work of your locum 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.

c) 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 are a few examples of capital items:

- Medical equipment
- iPads/Tablets/Laptops
- Office furniture
- Computer, printer etc

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 has an element of non-work related use, please state (being a fair and reasonable assumption) the business use percentage.

d) 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	Price Bought/sold	Method of payment -	Supporting documents 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 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

***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.**

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			☐

e) Use of home

There are two methods of claiming a proportion of household costs for running your locum business from home;

i) Method One:
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:
(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 and 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, please confirm which of the following it was:	N/A
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 you are intending to repay the loan soon, please provide full details.	

PLEASE USE THIS SPACE FOR ANY FURTHER DETAILS OR COMMENTS

Thank you for completing this checklist. We will be using the information you have provided here, so please ensure it is complete and correct. Later changes may result in additional charges.

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.

