



Home Reporting Expenses

A focused guide to equipment, connectivity and working-from-home costs for clinicians reporting from home.

SPECIALIST GUIDANCE

REPORTING CLINICIANS

This guide provides general information only. Tax treatment depends on the specific facts, contract terms and working arrangements.

Equipment

Topic	What to consider
Reporting workstation and computer	Consider ownership, business purpose, private use and whether capital allowances apply.
Diagnostic monitors	Keep invoices and evidence of the clinical reporting requirement.
Desk, chair and lighting	Potentially relevant where purchased for a genuine business workspace.
Dictation and accessories	Headsets, microphones, keyboards, mice and secure storage may support the reporting activity.

Connectivity and software

Topic	What to consider
Broadband	A reasonable business element may be claimable where there is mixed use. A separate business contract is easier to evidence.
Mobile phone	Company contracts and personal reimbursements follow different rules.
VPN and cybersecurity	Security software may be a business expense where needed to protect systems and data.
Professional software	Reporting, cloud storage and administrative subscriptions should be recorded clearly.

Use of home

Sole traders and limited companies do not use exactly the same methods. Simplified amounts, reimbursement agreements and actual-cost calculations have different implications.

Important property point

Exclusive business use of part of a home can create wider tax considerations. Avoid making assumptions about a permanently dedicated room without advice.

Evidence to retain

Invoices, contracts, floor-area or time calculations, business-use notes and details of any private use.

Need advice tailored to your circumstances?

Visit medcoreaccountants.co.uk or email hello@medcoreaccountants.co.uk.