

MEDCORE ACADEMY

Reporting Clinician Expense Checklist



A practical review of common costs connected with independent reporting work - from equipment and home working to CPD, travel and company administration.

Free practical guidance for reporting clinicians and diagnostic healthcare professionals.

General information only. The correct tax treatment depends on the facts, contractual arrangements and the entity incurring the cost.

How to use this checklist

Use this document as a prompt when reviewing business records. It is not a list of automatically deductible expenses. For each item, confirm who incurred the cost, the business purpose, the extent of any private use and whether it should be treated as a day-to-day expense or a capital purchase.

Reporting equipment

Cost to review	Points to consider
Computer or reporting workstation	Usually considered where purchased wholly and exclusively for the business. Company ownership, mixed use and capital allowance treatment must be reviewed.
Diagnostic monitors and additional screens	Potentially allowable where needed for reporting work. Keep invoices and evidence of business purpose.
Keyboard, mouse, dictation equipment and headsets	Common supporting equipment where used for clinical reporting.
Desk, ergonomic chair and lighting	May qualify where bought for a dedicated business workspace; private use needs consideration.
Backup drives, secure storage and cybersecurity tools	Potential business costs where used to protect clinical or business information.

Software and connectivity

Cost to review	Points to consider
Reporting software and licences	Review whether paid personally or by the company and whether the subscription supports business activity.
Microsoft 365, cloud storage and bookkeeping software	Generally relevant where used to operate and administer the business.
Broadband and mobile phone	Business element may be allowable. Company contracts are often easier to evidence than estimates of mixed personal use.
VPN, antivirus and password-management software	Potentially deductible where required for secure business working.

Professional and clinical costs

Cost to review	Points to consider
Professional subscriptions	Subscriptions to approved professional bodies may qualify, depending on who pays and the purpose.
Medical indemnity and business insurance	Review professional indemnity, cyber cover and relevant business policies.

Cost to review	Points to consider
CPD, conferences and specialist training	Training that updates existing professional skills may be treated differently from training for a new trade.
Medical journals and professional publications	Potentially allowable where directly relevant to current professional duties.

Travel and working arrangements

Cost to review	Points to consider
Business mileage	Keep a mileage log showing date, destination, purpose and miles. Ordinary commuting is not business travel.
Rail, parking, hotels and subsistence	The temporary-workplace rules and purpose of the journey are important.
Use of home	Companies and sole traders have different methods. Review actual costs, simplified amounts and any dedicated-room implications.
Office supplies and postage	Retain receipts for stationery, printing and business correspondence.

Company administration

Cost to review	Points to consider
Accountancy and bookkeeping fees	Fees connected with business accounts and tax compliance are commonly relevant; personal tax elements may need separation.
Companies House and business banking costs	Formation, filing and banking costs should be recorded clearly.
Payroll and pension administration	Employer pension contributions and payroll costs require correct processing and documentation.
Marketing and professional website	Website, design, domain and appropriate marketing costs can be business expenses.

Records to retain

Invoices and receipts; bank or card evidence; mileage logs; contracts; evidence of business purpose; details of private use; and notes supporting any apportionment.

Need advice?

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