





Whatever your financial needs, **Larking Gowen** is committed to securing your future and helping you reach your goals."

Services to GP locums

If you're considering working as a GP locum, Larking Gowen can provide a specialist service package covering your accounting needs.

Our approach is to provide you with a single point of contact who listens to your needs and can help you with every detail of your tax and accountancy affairs.

Once we've got to know you, we won't just sit still. We'll always be looking for opportunities to help you work towards your short-, medium- and long-term objectives.

We'll help you avoid the pitfalls and face any challenges you may meet.

Our expertise

As members of the Association of Specialist Medical Accountants (AISMA), we're aware of current issues affecting the NHS, such as the NHS Pension Scheme.

We've developed a specialist medical team of accountants who understand the needs of medical clients. We're confident that we can advise you on the most effective way forward.



How can we help?

- Initial meeting free of charge to discuss your circumstances and how Larking Gowen can help
- On set-up as a client, we can provide advice detailing what costs can be claimed
- We will take into consideration employment status
- Provision of tax estimates to aid cash flow planning
- We can provide a timeline of when payments will be due to HM Revenue & Customs (HMRC)
- Advice on how to pension your locum income and the tier rate
- We will register you as selfemployed with HMRC
- Completion of tax return

- Reconciliation of pension contributions paid and due
- If a limited company is of interest, we can run calculations to look at comparison of tax liability



Changing company structure

Going forward, you may choose to remain as a sole trader or you may choose to run your business through a limited company. The details below set out our services for each method and we're happy to provide a quote on request.

Sole trader

- Preparation of income and expenditure account
- Preparation of tax return
- Reconciliation of pension contributions paid and due (if applicable)

Limited company

Our fee would be dependent on the volume of transactions going through the company.

- Preparation of limited company accounts that comply with current accounting standards
- Preparation of corporation tax return
- Submission of accounts and tax return to authorities
- Preparation of minutes and statutory documentation

We can also offer:

- To act as the registered office for the company
- Dividend and remuneration planning
- A separate tax return for you, as director/shareholder of the company

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