



# LOCSU Treasurer Forum

## Q&A

The below questions were asked anonymously at the Treasurer Forum event. If you have any further questions, please contact [info@locsus.co.uk](mailto:info@locsus.co.uk).

LOCSU does not provide legal or financial advice and, thereby, excludes all liability whatsoever arising where any individual, person or entity has suffered any loss or damage arising from the use of information provided by LOCSU in circumstances where professional legal or financial advice ought reasonably to have been obtained. LOCSU strongly advises individuals to obtain independent legal/financial advice where required.

### **1. We still get 2 payments per month one large, and one nominal, is this due to pxs out of area?**

In PCSE Online, most of the levy will be paid on the LOC's normal payment date each month. However, a number of smaller amounts on different payment dates are likely to be seen. These may relate to domiciliary practices, as their claims are now processed at an organisational level and have a single payment date which they choose themselves (from any of the dates they were paid on previously). If the domiciliary provider's chosen payment date doesn't match your LOC payment date, then a separate payment with matching statement will be generated for levy related to any GOS 6s they have submitted for visits to patients in your area. If the payments do not reconcile with a statement relating to GOS6, please contact [contact PCSE](#). If you need further help, please contact LOCSU at [info@locsus.co.uk](mailto:info@locsus.co.uk) and we will support in liaising with PCSE to understand the nature of the payment.

### **2. PCSE reports, cumbersome as cannot sort data easily, makes investigations into practices time consuming.**

There is a webpage which gives some guidance into working with statements in PCSE-online – click [here](#). LOCSU continues to work with PCSE to refine and streamline processes as much as possible. Please highlight specific challenges relating to LOC payments to [info@locsus.co.uk](mailto:info@locsus.co.uk). Please advise your constituents to [notify PCSE](#) and their national representative organisation (ABDO, AOP or FODO) who will endeavour to assist.

### **3. Do we legally have to send monthly payslips? Or can we add them to a location such as teams/ one drive for members to download themselves?**

Employers (including treasurers in this case) are legally required to provide all employees (members) with their payslips on or before each payday. The method of delivery is at the

treasurer's discretion, as long as the payslips are accessible to members and can be printed if needed.

In summary, the treasurer can upload payslips to a secure portal and notify members when they are available each month. Individual emails are not a requirement. Guidance on LOC PAYE is available on the [LOCSU website](#); we will add this to the FAQs. LocumKit is always happy to assist LOCs; please contact Asim Chaudhry ([asimchaudhry@locumkit.com](mailto:asimchaudhry@locumkit.com)) directly for further advice on this or any other payroll related enquiries.

#### **4. Is a Corporation Tax return needed if an LOC earns interest on their bank account?**

Although each individual LOC is an unincorporated association, they are required to pay Corporation Tax on any investment income (eg bank interest). Investment income (such as bank interest) is taxable for unincorporated associations. [HMRC guidance is available and we will update this link when the 2025 details are available](#). The link to pay Corporation Tax is [here](#).

Grant income is not taxable. Therefore, any LOC income generated entirely as a grant, and used for the intended purpose, is not taxable. However, if grant funds go on to generate profit (not fully utilised to provide the activity and available for investment into the LOC), that portion may be taxable.

If you have further questions on taxation, we advise you seek professional financial advice. LOCSU will support in obtaining generic advice where possible.

#### **5. Can we have name badges that are double sided please? They always flip to the blank side!**

Thank you for your feedback and we will use this for name badges at future events. You asked, we did - expect to see the change at NOC25, LOCSU's next large-in-person event!