

# THE DENTISTS HEALTH SUPPORT TRUST

England & Wales · Charity number 1003819

## Details

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**Other names** THE SICK DENTIST TRUST

**Status** Registered

**Legal form** Charitable company

**Company number** [02625706](#)

**Registered** 1991-08-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 4 Hillcote Drive  
Sheffield  
S10 3PJ

**Phone** 07720773951

**Email** [sglidster@gmail.com](mailto:sglidster@gmail.com)

**Website** [www.dentistshealthsupporttrust.org](http://www.dentistshealthsupporttrust.org)

## Activities

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**Objects:** 1.FOR THE PUBLIC BENEFIT TO DEFRAY THE COSTS OF THE OPERATION OF THE SICK DENTIST SCHEME OF THE BRITISH DENTAL ASSOCIATION2.ADVISE INFORMATION AND SUPPORT CONCERNING THE PROBLEMS OF DRUG AND ALCOHOL ABUSE TO THE DENTAL PROFESSION.3.TO ASSIST CONSULT AND CO-OPERATE WITH AGENCIES AND BODIES HAVING PURPOSES SIMILAR TO THOSE OF THE SICK DENTISTS' SCHEME.

**Activities:** Our charity is to give advise and help to members of the Dental profession or dental students or associated workers in the profession who have drug or alcohol problems, or mental health problems as a result of drug or alcohol dependence.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People With Disabilities

## Geography

- Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£120,619	£77,334	-	-
2024-06-30	£140,329	£64,972	-	-
2023-06-30	£125,518	£81,586	-	-
2022-06-30	£100,727	£70,081	-	-
2021-06-30	£92,387	£90,883	-	-

## Trustees

Name	Role	Appointed
DR Simon Lidster		2017-01-24
DR Sonia Kumar		2017-01-24
Dr Catherine Margaret Rutland		2025-03-27
Dr Janine Brooks MBE		2014-03-10
Dr Jaswinder Dhariwal		2025-03-27
Dr PAUL LANGMAID CBE		2014-03-10
JOHN ALEXANDER DUNCAN CAMERON		

**THE DENTISTS HEALTH SUPPORT TRUST**

England & Wales - Charity number 1003819

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# Accounts

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**THE DENTISTS' HEALTH SUPPORT TRUST**

**Company Number : 2625706**

**Registration Charity Number : 1003819**

**ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

# **THE DENTISTS' HEALTH SUPPORT TRUST**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

### **Directors and Trustees**

J A D Cameron – Chairman  
Dr J A Brooks MBE  
Dr J Dhariwal - appointed 27 March 2025  
S Kumar  
Dr P Langmaid  
S G Lidster - Hon. Treasurer  
Dr C M Rutland - appointed 27 March 2025

### **Company registration number**

2625706

### **Registered Charity number**

1003819

### **Registered Office**

4 Hillcote Drive  
Sheffield  
SP10 3PJ

### **Website**

[www.dentistshealthsupporttrust.org](http://www.dentistshealthsupporttrust.org)

### **Independent examiner**

Daniel Valentine ACA, Begbies Chartered Accountants, Unit 14, Park Barn, Evegata Business Park, Smeeth, Ashford TN25 6SX.

### **Bankers**

The Co-operative Bank plc & Barclays Bank plc

## **THE DENTISTS' HEALTH SUPPORT TRUST**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 30 JUNE 2025**

The Trustees, who are also directors of the charitable company for the purposes of the Companies Act, submit their annual report and accounts for the year ended 30 June 2025.

#### **Organisation, Structure and Governance**

The Dentists' Health Support Trust is a charitable company limited by guarantee. It was incorporated in July 1991 and registered with the Charity Commission in August 1991. It is governed by its Memorandum and Articles of Association.

The Trustees are listed on page 1.

The Board of Trustees, who meet quarterly, administer the charity. The Board reviews the management, fund raising, and financial status and agrees strategy for the charity.

#### **Objectives and activities**

The objectives of the Trust are to provide funding for identification, advice, support and information; and to promote awareness of mental health problems as well as emotional, drug and alcohol abuse and other health problems in the dental profession.

The Trust appeals to the profession for funds to finance its work, which has public benefit, in the early detection and subsequent support for affected practitioners. The trust meets the loss of earnings and expenses of Special Referees who are registered dental surgeons, so designated because of their particular experience in addiction. A policy of education of Special Referees is operated by supporting their training.

A widely advertised telephone helpline is manned on a 24 hour basis and the Trust has financed and assisted in the editing of a manual 'Drugs and Alcohol in the Dental Profession' which has been distributed to all dentists whose names appear in the Dentists Register.

All regions in the UK are now covered by the designated Special Referees who, under the supervision of a National Coordinator, coordinate the help provided in their areas. The National Coordinator is the principal point of contact for those seeking help and is now assisted by a deputy and in practice all work devolves on them. There is a national network of Special and Regional Referees on whom they can call.

The National Coordinator and deputy are now also able to offer support to those who have emotional problems such as depression, stress and anxiety.

#### **Public benefit**

The charity's Trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

# **THE DENTISTS' HEALTH SUPPORT TRUST**

## **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 JUNE 2024**

### **Reserves Policy**

Reserves shall be built up to and maintained at a level which ensures that the charity's core activities could continue during a period of financial insecurity. The contingency reserve should represent approximately one year's worth of core activity expenditure to enable the charity to continue operating for at least one year during a period of financial insecurity. At the year-end the contingency fund was £90,000 and was considered to be sufficient by the trustees. This reserves policy will be reviewed annually by the trustees.

### **Risk management**

The Trustees are responsible for identifying the major risks to which the Charity is exposed and ensuring that steps are taken to manage those risks.

### **Achievements and performance**

This year has seen more significant changes for the trust. Richard Jones has proved to be an excellent replacement for Rory O'Connor, and has shouldered the burden of manning the helpline, taking on new cases and providing an education programme for our associates. It became clear that his workload was unsustainable, so the trust decided to take on a second co-ordinator. On Richard's recommendation we took on Jenny Hart to share his responsibilities, and the two have proved to be an excellent partnership.

After careful consideration and discussions with the board, it was decided that Richard and Jenny should be the only ones manning the helpline as the feeling from a number of the associates was that they were too apprehensive to take calls from seriously distressed dentists. We are therefore discussing different roles for the associates.

Another area of activity for this year was to improve our online presence, and make it very clear who we are and what we can offer, to avoid confusion with other organisations providing advice and help for dentists. We therefore agreed a budget and employed Tim Perhar to provide recommendations and a plan of action. This was agreed by the board and he has started making changes.

The number of enquiries remains high, and the cases Richard and Jenny have taken on are very similar to previous years.

Feedback from those who access the Trust is still excellent, and we are confident we still provide a unique service to dentists in difficulty. The trust remains in a very strong position financially and with an excellent team of trustees, employees and associates.

**THE DENTISTS' HEALTH SUPPORT TRUST**

**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 JUNE 2025**

**Financial review**

Donations received reduced by 14% to £120,026. The costs of charitable activities increased by £12,362 to £77,334. Overall, there was a surplus of £43,285 arising in the year to 30 June 2025 and as a result, total reserves are £485,562 at the year end, of which £90,000 is the contingency reserve.

**Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also directors for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- observe the methods and principles in the Charities SORP
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies (section 419(2)).

This report was approved by the board on 11<sup>th</sup> September 2025 and signed on its behalf by:



**J A D Cameron**  
**Chairman**

**THE DENTISTS' HEALTH SUPPORT TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)

**FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	Unrestricted		2025	Unrestricted		2024
		Contingency Reserve	General Fund	Total	Contingency Reserve	General Fund	Total
		£	£	£	£	£	£
<b>Income:</b>							
Donations		-	120,026	120,026	-	139,773	139,773
Investment income	2	-	593	593	-	556	556
<b>Total income</b>		<b>-</b>	<b>120,619</b>	<b>120,619</b>	<b>-</b>	<b>140,329</b>	<b>140,329</b>
<b>Expenditure on:</b>							
Charitable activities	3	-	77,334	77,334	-	64,972	64,972
<b>Total expenditure</b>		<b>-</b>	<b>77,334</b>	<b>77,334</b>	<b>-</b>	<b>64,972</b>	<b>64,972</b>
<b>Net income</b>		<b>-</b>	<b>43,285</b>	<b>43,285</b>	<b>-</b>	<b>75,357</b>	<b>75,357</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>-</b>	<b>43,285</b>	<b>43,285</b>	<b>-</b>	<b>75,357</b>	<b>75,357</b>
<b>Reconciliation of funds</b>							
Total unrestricted funds brought forward		90,000	352,277	442,277	90,000	276,920	366,920
<b>Total unrestricted funds carried forward</b>	10	<b>90,000</b>	<b>395,562</b>	<b>485,562</b>	<b>90,000</b>	<b>352,277</b>	<b>442,277</b>

The notes on pages 7 to 10 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

No income and expenditure account has been prepared since in the opinion of the directors the statement of financial activities provides a more meaningful picture of the charitable company's operations which includes all the required information of the account.

**THE DENTISTS' HEALTH SUPPORT TRUST**

Company reg no. 2625706. Registered Charity no. 1003819.

**BALANCE SHEET AS AT 30 JUNE 2025**

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>				-	-
<b>CURRENT ASSETS</b>					
Debtors		-	-	-	-
Cash at bank		<u>495,346</u>		<u>448,665</u>	
		<u>495,346</u>		<u>448,665</u>	
<b>CREDITORS</b>					
Amounts falling due within one year:	7	<u>(9,784)</u>		<u>(6,388)</u>	
<b>NET CURRENT ASSETS</b>			<u>485,562</u>	<u>442,277</u>	
<b>NET ASSETS</b>			<u>485,562</u>	<u>442,277</u>	
<b>Unrestricted funds</b>	9		<u>485,562</u>	<u>442,277</u>	
<b>TOTAL FUNDS</b>			<u>485,562</u>	<u>442,277</u>	

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on 11th September 2025 and signed on their behalf.

**J A D Cameron**  
Chairman



The notes on pages 7 to 10 form part of these financial statements.

# THE DENTISTS' HEALTH SUPPORT TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

#### **(a) Basis of accounting**

The financial statements of the charity have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) published on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

#### **(c) Income**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank

#### **(d) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

The expenditure on charitable activities includes support and governance costs.

#### **(e) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# THE DENTISTS' HEALTH SUPPORT TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

### 2. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable (gross)	<b>593</b>	556

### 3. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Special Referees expenses		
- sessions	<b>46,558</b>	50,850
- travel and other costs	-	180
- BDA Conference	-	419
Marketing and business support	<b>21,461</b>	-
Training days	<b>(157)</b>	5,178
Accountancy and independent examination	<b>3,480</b>	3,360
Bank charges	<b>34</b>	97
Trustees' meetings	<b>2,292</b>	-
Trustees' expenses	<b>3,578</b>	4,839
Sundry expenses	<b>88</b>	49
	<b>77,334</b>	64,972

# THE DENTISTS' HEALTH SUPPORT TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

### 4. EMPLOYEES

The charity had no employees during the year to 30 June 2025 (2024: nil).

### 5. TRUSTEES REMUNERATION

No trustees received any remuneration in the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, 6 trustees were reimbursed expenses totalling £3,578 (2024: £5,487) in respect of travel costs of £2,850, stationery and computer costs of £59 and telephone £669.

### 6. TAXATION

As a charity, Dentists' Health Support Trust is exempt from tax on income and gains falling within section 505 the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	750	750
Accruals and deferred income	9,034	5,638
	<u>9,784</u>	<u>6,388</u>

### 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Contingency Reserve	General Reserve	Total Funds
	£	£	£
Net current assets at 30 June 2025	90,000	395,562	485,562
	<u>90,000</u>	<u>395,562</u>	<u>485,562</u>
	Contingency Reserve	General Reserve	Total Funds
	£	£	£
Net current assets at 30 June 2024	90,000	352,277	442,277
	<u>90,000</u>	<u>352,277</u>	<u>442,277</u>

**THE DENTISTS' HEALTH SUPPORT TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025**

**9. MOVEMENT IN FUNDS**

	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£		£
<b>Unrestricted Funds</b>					
General fund	352,277	120,619	(77,334)	-	395,562
Contingency fund	90,000	-	-	-	90,000
	<b>442,277</b>	<b>120,619</b>	<b>(77,334)</b>	<b>-</b>	<b>485,562</b>

	At 1 July 2023	Income	Expenditure	Transfers	At 30 June 2024
	£	£	£		£
<b>Unrestricted Funds</b>					
General fund	276,920	140,329	(64,972)	-	352,277
Contingency fund	90,000	-	-	-	90,000
	<b>366,920</b>	<b>140,329</b>	<b>(64,972)</b>	<b>-</b>	<b>442,277</b>

**10. LIMITED BY GUARANTEE AND REGISTERED OFFICE**

The charitable company is limited by guarantee and registered in England. The registered office is 4 Hillcote Drive, Sheffield SP10 3PJ.

Every member promises, if the charity is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

## THE DENTISTS' HEALTH SUPPORT TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

#### FOR THE YEAR ENDED 30 JUNE 2025

I report to the trustees on my examination of the accounts of The Dentists' Health Support Trust for the year ended 30 June 2025 which are set out on pages 5 to 10.

#### **Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mr Daniel M Valentine ACA**

Begbies Chartered Accountants

Unit 14 Park Barn

Evegate Business Park

Smeeth

Ashford

TN25 6SX

17/9/2025

**THE DENTISTS HEALTH SUPPORT TRUST**

England & Wales - Charity number 1003819

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# Accounts

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**THE DENTISTS' HEALTH SUPPORT TRUST**

**Company Number : 2625706**

**Registration Charity Number : 1003819**

**ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

# **THE DENTISTS' HEALTH SUPPORT TRUST**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

### **Directors and Trustees**

J A D Cameron – Chairman  
M Stern - Hon. Treasurer (resigned 28 June 2024)  
Dr J A Brooks MBE  
S Kumar  
Dr P Langmaid  
S G Lidster - Hon. Treasurer (from 28 June 2024)

### **Company registration number**

2625706

### **Registered Charity number**

1003819

### **Registered Office**

4 Hillcote Drive  
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### **Website**

[www.dentistshealthsupporttrust.org](http://www.dentistshealthsupporttrust.org)

### **Independent examiner**

Daniel Valentine ACA, Begbies Chartered Accountants, Unit 14, Park Barn, Evegata Business Park, Smeeth, Ashford TN25 6SX.

### **Bankers**

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## **THE DENTISTS' HEALTH SUPPORT TRUST**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 30 JUNE 2024**

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#### **Organisation, Structure and Governance**

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## THE DENTISTS' HEALTH SUPPORT TRUST

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

#### FOR THE YEAR ENDED 30 JUNE 2024

#### Financial review

Donations received rose by 12% to £139,773. The costs of charitable activities decreased by £16,614 to £64,972. Overall, there was a surplus of £75,357 arising in the year to 30 June 2024 and as a result, total reserves are £442,277 at the year end, of which £90,000 is the contingency reserve.

#### Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing those financial statements, the Trustees are required to:

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The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies (section 419(2)).

This report was approved by the board on 5 December 2024 and signed on its behalf by:



**J A D Cameron**  
Chairman

**THE DENTISTS' HEALTH SUPPORT TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)

**FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted		2024	Unrestricted		2023
		Contingency Reserve	General Fund	Total	Contingency Reserve	General Fund	Total
		£	£	£	£	£	£
<b>Income:</b>							
Donations		-	139,773	139,773	-	125,348	125,348
Investment income	2	-	556	556	-	170	170
<b>Total income</b>		<b>-</b>	<b>140,329</b>	<b>140,329</b>	<b>-</b>	<b>125,518</b>	<b>125,518</b>
<b>Expenditure on:</b>							
Charitable activities	3	-	64,972	64,972	-	81,586	81,586
<b>Total expenditure</b>		<b>-</b>	<b>64,972</b>	<b>64,972</b>	<b>-</b>	<b>81,586</b>	<b>81,586</b>
<b>Net income</b>		<b>-</b>	<b>75,357</b>	<b>75,357</b>	<b>-</b>	<b>43,932</b>	<b>43,932</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>-</b>	<b>75,357</b>	<b>75,357</b>	<b>-</b>	<b>43,932</b>	<b>43,932</b>
<b>Reconciliation of funds</b>							
Total unrestricted funds brought forward		90,000	276,920	366,920	90,000	232,988	322,988
<b>Total unrestricted funds carried forward</b>	10	<b>90,000</b>	<b>352,277</b>	<b>442,277</b>	<b>90,000</b>	<b>276,920</b>	<b>366,920</b>

The notes on pages 7 to 10 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

No income and expenditure account has been prepared since in the opinion of the directors the statement of financial activities provides a more meaningful picture of the charitable company's operations which includes all the required information of the account.

**THE DENTISTS' HEALTH SUPPORT TRUST**

Company reg no. 2625706. Registered Charity no. 1003819.

**BALANCE SHEET AS AT 30 JUNE 2024**

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>			-		-
<b>CURRENT ASSETS</b>					
Debtors		-	-	-	-
Cash at bank		448,665		373,928	
		<u>448,665</u>		<u>373,928</u>	
<b>CREDITORS</b>					
Amounts falling due within one year:	7	(6,388)		(7,008)	
<b>NET CURRENT ASSETS</b>			<u>442,277</u>		<u>366,920</u>
<b>NET ASSETS</b>			<u>442,277</u>		<u>366,920</u>
<b>Unrestricted funds</b>	9		<u>442,277</u>		<u>366,920</u>
<b>TOTAL FUNDS</b>			<u>442,277</u>		<u>366,920</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on 5 December 2024 and signed on their behalf.



**J A D Cameron**  
Chairman

The notes on pages 7 to 10 form part of these financial statements.

## THE DENTISTS' HEALTH SUPPORT TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

#### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

##### **(a) Basis of accounting**

The financial statements of the charity have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) published on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

##### **(c) Income**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank

##### **(d) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

The expenditure on charitable activities includes support and governance costs.

##### **(e) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

THE DENTISTS' HEALTH SUPPORT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable (gross)	556	170

3. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Special Referees expenses		
- sessions	50,850	58,650
- travel and other costs	180	312
- BDA Conference	419	-
Training days	5,178	13,520
Accountancy and independent examination	3,360	3,076
Bank charges	97	125
Trustees' meetings	-	425
Trustees' expenses	4,839	4,482
Sundry expenses	49	36
	<u>64,972</u>	<u>81,586</u>

## THE DENTISTS' HEALTH SUPPORT TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

#### 4. EMPLOYEES

The charity had no employees during the year to 30 June 2024 (2023: nil).

#### 5. TRUSTEES REMUNERATION

No trustees received any remuneration in the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, 6 trustees were reimbursed expenses totalling £5,487 (2023: £4,482) in respect of travel costs of £3,908, postage £342, stationery and computer costs of £501, telephone £629 and sundry £107.

#### 6. TAXATION

As a charity, Dentists' Health Support Trust is exempt from tax on income and gains falling within section 505 the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

#### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	750	750
Accruals and deferred income	5,638	6,258
	<u>6,388</u>	<u>7,008</u>

#### 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Contingency Reserve	General Reserve	Total Funds
	£	£	£
Net current assets at 30 June 2024	<u>90,000</u>	<u>352,277</u>	<u>442,277</u>
	Contingency Reserve	General Reserve	Total Funds
	£	£	£
Net current assets at 30 June 2023	<u>90,000</u>	<u>276,920</u>	<u>366,920</u>

THE DENTISTS' HEALTH SUPPORT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

9. MOVEMENT IN FUNDS

	At 1 July 2023	Income	Expenditure	Transfers	At 30 June 2024
	£	£	£		£
<b>Unrestricted Funds</b>					
General fund	276,920	140,329	(64,972)	-	352,277
Contingency fund	90,000	-	-	-	90,000
	<b>366,920</b>	<b>140,329</b>	<b>(64,972)</b>	<b>-</b>	<b>442,277</b>
<hr/>					
	At 1 July 2022	Income	Expenditure	Transfers	At 30 June 2023
	£	£	£		£
<b>Unrestricted Funds</b>					
General fund	232,988	125,518	(81,586)	-	276,920
Contingency fund	90,000	-	-	-	90,000
	<b>322,988</b>	<b>125,518</b>	<b>(81,586)</b>	<b>-</b>	<b>366,920</b>

10. LIMITED BY GUARANTEE AND REGISTERED OFFICE

The charitable company is limited by guarantee and registered in England. The registered office is 4 Hillcote Drive, Sheffield SP10 3PJ.

Every member promises, if the charity is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

## THE DENTISTS' HEALTH SUPPORT TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

#### FOR THE YEAR ENDED 30 JUNE 2024

I report to the trustees on my examination of the accounts of The Dentists' Health Support Trust for the year ended 30 June 2024 which are set out on pages 5 to 10.

#### **Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mr Daniel M Valentine ACA**  
Bebbies Chartered Accountants  
Unit 14 Park Barn  
Evegate Business Park  
Smeeth  
Ashford  
TN25 6SX

13/12/2024

**THE DENTISTS HEALTH SUPPORT TRUST**

England & Wales - Charity number 1003819

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# Accounts

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**THE DENTISTS' HEALTH SUPPORT TRUST**

**Company Number : 2625706**

**Registration Charity Number : 1003819**

**ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

**THE DENTISTS' HEALTH SUPPORT TRUST**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors and Trustees**

J A D Cameron – Chairman  
M Stern - Hon. Treasurer  
Dr J A Brooks MBE  
L M Hendry – resigned 30 September 2022  
Dr D Hurst – resigned 31 December 2022  
S Kumar  
Dr P Langmaid  
S G Lidster

**Company Secretary**

M Stern

**Company registration number**

2625706

**Registered Charity number**

1003819

**Registered Office**

48 Pollard Road  
Whetstone  
London  
N20 0UD

**Website**

[www.dentistshealthsupporttrust.org](http://www.dentistshealthsupporttrust.org)

**Independent examiner**

Daniel Valentine ACA, Begbies Chartered Accountants, Unit 14, Park Barn, Evedgate Business Park, Smeeth, Ashford TN25 6SX.

**Bankers**

Barclays Bank plc

## **THE DENTISTS' HEALTH SUPPORT TRUST**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 30 JUNE 2023**

The Trustees, who are also directors of the charitable company for the purposes of the Companies Act, submit their annual report and accounts for the year ended 30 June 2023.

#### **Organisation, Structure and Governance**

The Dentists' Health Support Trust is a charitable company limited by guarantee. It was incorporated in July 1991 and registered with the Charity Commission in August 1991. It is governed by its Memorandum and Articles of Association.

The Trustees are listed on page 1.

The Board of Trustees, who meet quarterly, administer the charity. The Board reviews the management, fund raising, and financial status and agrees strategy for the charity.

#### **Objectives and activities**

The objectives of the Trust are to provide funding for identification, advice, support and information; and to promote awareness of mental health problems as well as emotional, drug and alcohol abuse and other health problems in the dental profession.

The Trust appeals to the profession for funds to finance its work, which has public benefit, in the early detection and subsequent support for affected practitioners. The trust meets the loss of earnings and expenses of Special Referees who are registered dental surgeons, so designated because of their particular experience in addiction. A policy of education of Special Referees is operated by supporting their training.

A widely advertised telephone helpline is manned on a 24 hour basis and the Trust has financed and assisted in the editing of a manual 'Drugs and Alcohol in the Dental Profession' which has been distributed to all dentists whose names appear in the Dentists Register.

All regions in the UK are now covered by the designated Special Referees who, under the supervision of a National Coordinator, coordinate the help provided in their areas. The National Coordinator is the principal point of contact for those seeking help and is now assisted by a deputy and in practice all work devolves on them. There is a national network of Special and Regional Referees on whom they can call.

The National Coordinator and deputy are now also able to offer support to those who have emotional problems such as depression, stress and anxiety.

#### **Public benefit**

The charity's Trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

## **THE DENTISTS' HEALTH SUPPORT TRUST**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 30 JUNE 2023**

#### **Reserves Policy**

Reserves shall be built up to and maintained at a level which ensures that the charity's core activities could continue during a period of financial insecurity. The contingency reserve should represent approximately one year's worth of core activity expenditure to enable the charity to continue operating for at least one year during a period of financial insecurity. At the year-end the contingency fund was £90,000 and was considered to be sufficient by the trustees. This reserves policy will be reviewed annually by the trustees.

#### **Risk management**

The Trustees are responsible for identifying the major risks to which the Charity is exposed and ensuring that steps are taken to manage those risks.

#### **Achievements and performance**

This period has seen some significant changes for the Trust. Following many years of excellent service to the dentists he supported, our coordinator Rory O'Connor decided to retire at the end of March 2023. The Trust appointed Richard Jones in October 2022 to work alongside Rory O'Connor for an initial 6 months, after which he took over the role as our sole coordinator. Richard focussed on assessing and managing new referrals to the Trust while Rory focused on managing the caseload of existing dentists. A small number of ongoing cases were handed over to Richard from Rory in March 2023, with the majority opting to start a new episode of care/ support with the new coordinator as and when they felt the need in the future.

The trend from previous years has continued with just over 50% of dentists making contact being female, and seeking help with anxiety and depression.

The Trust has also started the process to recruit volunteer dentists to staff the Trust's helpline, meaning that dentists making contact will be able to initially speak with a fellow dentist. Those requiring more formal support and care will be escalated to the coordinator. This process is still in the planning stage, but we held our first training day for potential volunteers in this financial year.

We continue to receive excellent feedback from those that access the service and we have strengthened our existing links and relationships with organisations such as the General Dental Council, Local Dental Committees and Health Boards as well as the British Dental Association and the Dentists' Benevolent Fund.

#### **Financial review**

Donations received rose by 24% to £125,348. The costs of charitable activities rose by £11,505 to £81,586. Overall, there was a surplus of £43,932 arising in the year to 30 June 2023 and as a result, total reserves are £366,920 at the year end, of which £90,000 is the contingency reserve.

#### **Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also directors for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing those financial statements, the Trustees are required to:

**THE DENTISTS' HEALTH SUPPORT TRUST**

**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 JUNE 2023**

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- observe the methods and principles in the Charities SORP
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies (section 419(2)).

This report was approved by the board on 30 November 2023 and signed on its behalf by:

**M Stern – Secretary**

M. Stern. 30/11/23

THE DENTISTS' HEALTH SUPPORT TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted		2023	Unrestricted		2022
	Notes	Contingency Reserve	General Fund	Total	Contingency Reserve	General Fund	Total
		£	£	£	£	£	£
<b>Income:</b>							
Donations		-	125,348	125,348	-	100,721	100,721
Investment income	2	-	170	170	-	6	6
<b>Total income</b>		<b>-</b>	<b>125,518</b>	<b>125,518</b>	<b>-</b>	<b>100,727</b>	<b>100,727</b>
<b>Expenditure on:</b>							
Charitable activities	3	-	81,586	81,586	-	70,081	70,081
<b>Total expenditure</b>		<b>-</b>	<b>81,586</b>	<b>81,586</b>	<b>-</b>	<b>70,081</b>	<b>70,081</b>
<b>Net income</b>		<b>-</b>	<b>43,932</b>	<b>43,932</b>	<b>-</b>	<b>30,646</b>	<b>30,646</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>-</b>	<b>43,932</b>	<b>43,932</b>	<b>-</b>	<b>30,646</b>	<b>30,646</b>
<b>Reconciliation of funds</b>							
Total unrestricted funds brought forward		90,000	232,988	322,988	90,000	202,342	292,342
<b>Total unrestricted funds carried forward</b>	10	<b>90,000</b>	<b>276,920</b>	<b>366,920</b>	<b>90,000</b>	<b>232,988</b>	<b>322,988</b>

The notes on pages 7 to 10 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

No income and expenditure account has been prepared since in the opinion of the directors the statement of financial activities provides a more meaningful picture of the charitable company's operations which includes all the required information of the account.

**THE DENTISTS' HEALTH SUPPORT TRUST**

Company reg no. 2625706. Registered Charity no. 1003819.

**BALANCE SHEET AS AT 30 JUNE 2023**

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>			-		-
<b>CURRENT ASSETS</b>					
Debtors	7	-	-	-	-
Cash at bank		<u>373,928</u>		<u>330,789</u>	
		<u>373,928</u>		<u>330,789</u>	
<b>CREDITORS</b>					
Amounts falling due within one year:	8	<u>(7,008)</u>		<u>(7,801)</u>	
<b>NET CURRENT ASSETS</b>			<u>366,920</u>		<u>322,988</u>
<b>NET ASSETS</b>			<u>366,920</u>		<u>322,988</u>
<b>Unrestricted funds</b>	10		<u>366,920</u>		<u>322,988</u>
<b>TOTAL FUNDS</b>			<u>366,920</u>		<u>322,988</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on 30 November 2023 and signed on their behalf.



**J A D Cameron**  
Director

The notes on pages 7 to 10 form part of these financial statements.

# THE DENTISTS' HEALTH SUPPORT TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

#### **(a) Basis of accounting**

The financial statements of the charity have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) published on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

#### **(c) Income**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank

#### **(d) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

The expenditure on charitable activities includes support and governance costs.

#### **(e) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

THE DENTISTS' HEALTH SUPPORT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable (gross)	170	6

3. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Special Referees expenses		
- sessions	58,650	57,800
- travel and other costs	312	1,165
Training days	13,520	3,206
Accountancy and independent examination	3,076	2,893
Bank charges	125	107
Trustees' meetings	425	145
Trustees' expenses	4,482	4,731
Sundry expenses	36	34
	<u>81,586</u>	<u>70,081</u>

# THE DENTISTS' HEALTH SUPPORT TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

### 4. EMPLOYEES

The charity had no employees during the year to 30 June 2023 (2022: nil).

### 5. TRUSTEES REMUNERATION

No trustees received any remuneration in the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, 5 trustees were reimbursed expenses totalling £4,482 (2022: £4,731) in respect of travel costs of £2,580, postage £544, stationery and computer costs of £834 and telephone £524.

### 6. TAXATION

As a charity, Dentists' Health Support Trust is exempt from tax on income and gains falling within section 505 the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

### 7. DEBTORS

	2023	2022
	£	£
Accrued income	-	-

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	750	750
Accruals and deferred income	6,258	7,051
	<u>7,008</u>	<u>7,801</u>

### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Contingency Reserve	General Reserve	Total Funds
	£	£	£
Net current assets at 30 June 2023	90,000	276,920	366,920
	<u>90,000</u>	<u>276,920</u>	<u>366,920</u>
	Contingency Reserve	General Reserve	Total Funds
	£	£	£
Net current assets at 30 June 2022	90,000	232,988	322,988
	<u>90,000</u>	<u>232,988</u>	<u>322,988</u>

THE DENTISTS' HEALTH SUPPORT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

10. MOVEMENT IN FUNDS

	At 1 July 2022	Income	Expenditure	Transfers	At 30 June 2023
	£	£	£		£
<b>Unrestricted Funds</b>					
General fund	232,988	125,518	(81,586)	-	276,920
Contingency fund	90,000	-	-	-	90,000
	<b>322,988</b>	<b>125,518</b>	<b>(81,586)</b>	<b>-</b>	<b>366,920</b>

	At 1 July 2021	Income	Expenditure	Transfers	At 30 June 2022
	£	£	£		£
<b>Unrestricted Funds</b>					
General fund	202,342	100,727	(70,081)	-	232,988
Contingency fund	90,000	-	-	-	90,000
	<b>292,342</b>	<b>100,727</b>	<b>(70,081)</b>	<b>-</b>	<b>322,988</b>

11. LIMITED BY GUARANTEE AND REGISTERED OFFICE

The charitable company is limited by guarantee and registered in England. The registered office is 48 Pollard Road, Whetstone, London N20 0UD.

Every member promises, if the charity is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

## THE DENTISTS' HEALTH SUPPORT TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

#### FOR THE YEAR ENDED 30 JUNE 2023

I report to the trustees on my examination of the accounts of The Dentists' Health Support Trust for the year ended 30 June 2023 which are set out on pages 5 to 10.

#### **Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

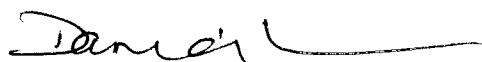
Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mr Daniel M Valentine ACA**  
Begbies Chartered Accountants  
Unit 14 Park Barn  
Evegate Business Park  
Smeeth  
Ashford  
TN25 6SX

11/12/2023

**THE DENTISTS HEALTH SUPPORT TRUST**

England & Wales - Charity number 1003819

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# Accounts

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**THE DENTISTS' HEALTH SUPPORT TRUST**

**Company Number : 2625706**

**Registration Charity Number : 1003819**

**ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

# **THE DENTISTS' HEALTH SUPPORT TRUST**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

### **Directors and Trustees**

J A D Cameron – Chairman  
M Stern - Hon. Treasurer  
Dr J A Brooks MBE  
L M Hendry  
Dr D Hurst  
S Kumar  
Dr P Langmaid  
S G Lidster

### **Company Secretary**

M Stern

### **Company registration number**

2625706

### **Registered Charity number**

1003819

### **Registered Office**

48 Pollard Road  
Whetstone  
London  
N20 0UD

### **Website**

[www.dentistshealthsupporttrust.org](http://www.dentistshealthsupporttrust.org)

### **Independent examiner**

Daniel Valentine ACA, Begbies Chartered Accountants, Old Printers House, Stone Street,  
Cranbrook, Kent, TN17 3HF

### **Bankers**

Barclays Bank plc

## **THE DENTISTS' HEALTH SUPPORT TRUST**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 30 JUNE 2022**

The Trustees, who are also directors of the charitable company for the purposes of the Companies Act, submit their annual report and accounts for the year ended 30 June 2022.

#### **Organisation, Structure and Governance**

The Dentists' Health Support Trust is a charitable company limited by guarantee. It was incorporated in July 1991 and registered with the Charity Commission in August 1991. It is governed by its Memorandum and Articles of Association.

The Trustees are listed on page 1.

The Board of Trustees, who meet quarterly, administer the charity. The Board reviews the management, fund raising, and financial status and agrees strategy for the charity.

#### **Objectives and activities**

The objectives of the Trust are to provide funding for identification, advice, support and information; and to promote awareness of mental health problems as well as emotional, drug and alcohol abuse and other health problems in the dental profession.

The Trust appeals to the profession for funds to finance its work, which has public benefit, in the early detection and subsequent support for affected practitioners. The trust meets the loss of earnings and expenses of Special Referees who are registered dental surgeons, so designated because of their particular experience in addiction. A policy of education of Special Referees is operated by supporting their training.

A widely advertised telephone helpline is manned on a 24 hour basis and the Trust has financed and assisted in the editing of a manual 'Drugs and Alcohol in the Dental Profession' which has been distributed to all dentists whose names appear in the Dentists Register.

All regions in the UK are now covered by the designated Special Referees who, under the supervision of a National Coordinator, coordinate the help provided in their areas. The National Coordinator is the principal point of contact for those seeking help and is now assisted by a deputy and in practice all work devolves on them. There is a national network of Special and Regional Referees on whom they can call.

The National Coordinator and deputy are now also able to offer support to those who have emotional problems such as depression, stress and anxiety.

#### **Public benefit**

The charity's Trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

## **THE DENTISTS' HEALTH SUPPORT TRUST**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 30 JUNE 2022**

#### **Reserves Policy**

Reserves shall be built up to and maintained at a level which ensures that the charity's core activities could continue during a period of financial insecurity. The contingency reserve should represent approximately one year's worth of core activity expenditure to enable the charity to continue operating for at least one year during a period of financial insecurity. At the year-end the contingency fund was £90,000 and was considered to be sufficient by the trustees. This reserves policy will be reviewed annually by the trustees.

#### **Risk management**

The Trustees are responsible for identifying the major risks to which the Charity is exposed and ensuring that steps are taken to manage those risks.

#### **Achievements and performance**

In the last financial year, the number of ongoing cases continued to rise to 395 compared to the year before of 354. Sadly, it was once again amongst the younger dentists, with female dentists now amounting to 52% of those we treat. Whilst the number of alcohol and drug addictions were constant there was a rise in cases of mood disorders such as depression and anxiety. The trust is concerned that with the state of National Health dentistry as it is, this could increase our caseload in the forthcoming months.

We were once again able to cope thanks to the excellent work of our two coordinators Rory O'Connor and Kevin Collins. Sadly, Kevin Collins who over the years had done so much to support those with problems died. He will be greatly missed not only by all those associated with the Dentists' Health Trust, but by all the many he helped in his years as coordinator.

#### **Financial review**

Donations received fell by 9% to £100,721. The costs of charitable activities fell by £20,802 to £70,081. Overall, there was a surplus of £30,646 arising in the year to 30 June 2022 and as a result, total reserves are £322,988 at the year end, of which £90,000 is the contingency reserve.

#### **Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also directors for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- observe the methods and principles in the Charities SORP
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operations.

**THE DENTISTS' HEALTH SUPPORT TRUST**

**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 JUNE 2022**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies (section 419(2)).

This report was approved by the board on 7 December 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Stern', is written above the printed name.

**M Stern – Secretary**

**THE DENTISTS' HEALTH SUPPORT TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 JUNE 2022

		Unrestricted		2022	Unrestricted		2021
	Notes	Contingency Reserve	General Fund	Total	Contingency Reserve	General Fund	Total
		£	£	£	£	£	£
<b>Income:</b>							
Donations		-	100,721	100,721	-	92,378	92,378
Investment income	2	-	6	6	-	9	9
<b>Total income</b>		-	<b>100,727</b>	<b>100,727</b>	-	<b>92,387</b>	<b>92,387</b>
<b>Expenditure on:</b>							
Charitable activities	3	-	70,081	70,081	-	90,883	90,883
<b>Total expenditure</b>		-	<b>70,081</b>	<b>70,081</b>	-	<b>90,883</b>	<b>90,883</b>
<b>Net income</b>		-	<b>30,646</b>	<b>30,646</b>	-	<b>1,504</b>	<b>1,504</b>
<b>Transfers between funds</b>		-	-	-	-	-	-
<b>Net movement in funds</b>		-	<b>30,646</b>	<b>30,646</b>	-	<b>1,504</b>	<b>1,504</b>
<b>Reconciliation of funds</b>							
Total unrestricted funds brought forward		90,000	202,342	292,342	90,000	200,838	290,838
<b>Total unrestricted funds carried forward</b>	10	<b>90,000</b>	<b>232,988</b>	<b>322,988</b>	<b>90,000</b>	<b>202,342</b>	<b>292,342</b>

The notes on pages 7 to 10 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

No income and expenditure account has been prepared since in the opinion of the directors the statement of financial activities provides a more meaningful picture of the charitable company's operations which includes all the required information of the account.

**THE DENTISTS' HEALTH SUPPORT TRUST**

Company reg no. 2625706. Registered Charity no. 1003819.

**BALANCE SHEET AS AT 30 JUNE 2022**

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>			-		-
<b>CURRENT ASSETS</b>					
Debtors	7	-	-	-	-
Cash at bank		330,789		300,541	
		<u>330,789</u>		<u>300,541</u>	
<b>CREDITORS</b>					
Amounts falling due within one year:	8	(7,801)		(8,199)	
<b>NET CURRENT ASSETS</b>			<u>322,988</u>		<u>292,342</u>
<b>NET ASSETS</b>			<u>322,988</u>		<u>292,342</u>
<b>Unrestricted funds</b>	10		<u>322,988</u>		<u>292,342</u>
<b>TOTAL FUNDS</b>			<u>322,988</u>		<u>292,342</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

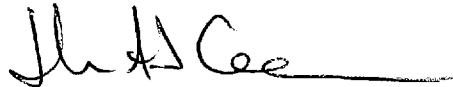
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on 7 December 2022 and signed on their behalf.

J A D Cameron  
Director




The notes on pages 7 to 10 form part of these financial statements.

## THE DENTISTS' HEALTH SUPPORT TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

#### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

##### **(a) Basis of accounting**

The financial statements of the charity have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) published on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

##### **(c) Income**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank

##### **(d) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

The expenditure on charitable activities includes support and governance costs.

##### **(e) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

THE DENTISTS' HEALTH SUPPORT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable (gross)	6	9

3. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Special Referees expenses		
- sessions	57,800	61,200
- travel and other costs	1,165	545
Website	-	22,375
Professional fees re 'Wellbeing Support for the Dental Team'	-	2,093
Accountancy and independent examination	2,893	2,760
Bank charges	107	96
Trustees' meetings	145	-
Trustees' expenses	4,731	1,779
Sundry expenses	34	35
	<b>70,081</b>	<b>90,883</b>

## THE DENTISTS' HEALTH SUPPORT TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

#### 4. EMPLOYEES

The charity had no employees during the year to 30 June 2022 (2021: nil).

#### 5. TRUSTEES REMUNERATION

No trustees received any remuneration in the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, 5 trustees were reimbursed expenses totalling £4,731 (2021: £1,779) in respect of travel costs of £2,751, postage £194, stationery and computer costs of £1,262 and telephone £524.

#### 6. TAXATION

As a charity, Dentists' Health Support Trust is exempt from tax on income and gains falling within section 505 the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

#### 7. DEBTORS

	2022 £	2021 £
Accrued income	-	-

#### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	750	750
Accruals and deferred income	7,051	7,449
	<b>7,801</b>	<b>8,199</b>

#### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Contingency Reserve £	General Reserve £	Total Funds £
Net current assets at 30 June 2022	90,000	232,988	322,988
	Contingency Reserve £	General Reserve £	Total Funds £
Net current assets at 30 June 2021	90,000	202,342	292,342

THE DENTISTS' HEALTH SUPPORT TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

10. MOVEMENT IN FUNDS

	At 1 July 2021	Income	Expenditure	Transfers	At 30 June 2022
	£	£	£		£
Unrestricted Funds					
General fund	202,342	100,727	(70,081)	-	232,988
Contingency fund	90,000	-	-	-	90,000
	<b>292,342</b>	<b>100,727</b>	<b>(70,081)</b>	<b>-</b>	<b>322,988</b>

	At 1 July 2020	Income	Expenditure	Transfers	At 30 June 2021
	£	£	£		£
Unrestricted Funds					
General fund	200,838	92,387	(90,883)	-	202,342
Contingency fund	90,000	-	-	-	90,000
	<b>290,838</b>	<b>92,387</b>	<b>(90,883)</b>	<b>-</b>	<b>292,342</b>

11. LIMITED BY GUARANTEE AND REGISTERED OFFICE

The charitable company is limited by guarantee and registered in England. The registered office is 48 Pollard Road, Whetstone, London N20 0UD.

Every member promises, if the charity is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

## THE DENTISTS' HEALTH SUPPORT TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

#### FOR THE YEAR ENDED 30 JUNE 2022

I report to the trustees on my examination of the accounts of The Dentists' Health Support Trust for the year ended 30 June 2022 which are set out on pages 5 to 10.

#### **Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mr Daniel M Valentine ACA**

Begbies  
Old Printers House  
Stone Street  
Cranbrook  
Kent  
TN17 3HF

3/1/2023

**THE DENTISTS HEALTH SUPPORT TRUST**

England & Wales - Charity number 1003819

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# Accounts

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**THE DENTISTS' HEALTH SUPPORT TRUST**

**Company Number : 2625706**

**Registration Charity Number : 1003819**

**ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

# **THE DENTISTS' HEALTH SUPPORT TRUST**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

### **Directors and Trustees**

J A D Cameron – Chairman  
M Stern - Hon. Treasurer  
Dr J A Brooks MBE  
L M Hendry  
Dr D Hurst  
S Kumar  
Dr P Langmaid  
S G Lidster

### **Company Secretary**

M Stern

### **Company registration number**

2625706

### **Registered Charity number**

1003819

### **Registered Office**

48 Pollard Road  
Whetstone  
London  
N20 0UD

### **Website**

[www.dentistshealthsupporttrust.org](http://www.dentistshealthsupporttrust.org)

### **Independent examiner**

Daniel Valentine ACA, Begbies Chartered Accountants, Old Printers House, Stone Street,  
Cranbrook, Kent, TN17 3HF

### **Bankers**

Barclays Bank plc

## **THE DENTISTS' HEALTH SUPPORT TRUST**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 30 JUNE 2021**

The Trustees, who are also directors of the charitable company for the purposes of the Companies Act, submit their annual report and accounts for the year ended 30 June 2021.

#### **Organisation, Structure and Governance**

The Dentists' Health Support Trust is a charitable company limited by guarantee. It was incorporated in July 1991 and registered with the Charity Commission in August 1991. It is governed by its Memorandum and Articles of Association.

The Trustees are listed on page 1.

The Board of Trustees, who meet quarterly, administer the charity. The Board reviews the management, fund raising, and financial status and agrees strategy for the charity.

#### **Objectives and activities**

The objectives of the Trust are to provide funding for identification, advice, support and information; and to promote awareness of mental health problems as well as emotional, drug and alcohol abuse and other health problems in the dental profession.

The Trust appeals to the profession for funds to finance its work, which has public benefit, in the early detection and subsequent support for affected practitioners. The trust meets the loss of earnings and expenses of Special Referees who are registered dental surgeons, so designated because of their particular experience in addiction. A policy of education of Special Referees is operated by supporting their training.

A widely advertised telephone helpline is manned on a 24 hour basis and the Trust has financed and assisted in the editing of a manual 'Drugs and Alcohol in the Dental Profession' which has been distributed to all dentists whose names appear in the Dentists Register.

All regions in the UK are now covered by the designated Special Referees who, under the supervision of a National Coordinator, coordinate the help provided in their areas. The National Coordinator is the principal point of contact for those seeking help and is now assisted by a deputy and in practice all work devolves on them. There is a national network of Special and Regional Referees on whom they can call.

The National Coordinator and deputy are now also able to offer support to those who have emotional problems such as depression, stress and anxiety.

#### **Public benefit**

The charity's Trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

## **THE DENTISTS' HEALTH SUPPORT TRUST**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 30 JUNE 2021**

#### **Reserves Policy**

Reserves shall be built up to and maintained at a level which ensures that the charity's core activities could continue during a period of financial insecurity. The contingency reserve should represent approximately one year's worth of core activity expenditure to enable the charity to continue operating for at least one year during a period of financial insecurity. At the year-end the contingency fund was £90,000 and was considered to be sufficient by the trustees. This reserves policy will be reviewed annually by the trustees.

#### **Risk management**

The Trustees are responsible for identifying the major risks to which the Charity is exposed and ensuring that steps are taken to manage those risks.

#### **Achievements, performance and impact of Covid-19**

During the year the Trust continued to support new and existing cases through visits and telephone support. At the end of May 2021 there were 354 ongoing cases. The trustees are very conscious of the difficulties of practicing dentistry in these difficult times of Coronavirus and especially the effects on mental health. A new and up to date website is available to make it easier for those who need help.

#### **Financial review**

Donations received fell by 45% to £92,378. The costs of charitable activities fell by £1,439 to £90,883. Overall, there was a surplus of £1,504 arising in the year to 30 June 2021 and as a result, total reserves are £292,342 at the year end, of which £90,000 is the contingency reserve.

#### **Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also directors for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- observe the methods and principles in the Charities SORP
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE DENTISTS' HEALTH SUPPORT TRUST**

**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 JUNE 2021**

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies (section 419(2)).

This report was approved by the board on 15<sup>th</sup>/12/21 2021 and signed on its behalf by:

M Stern – Secretary



**THE DENTISTS' HEALTH SUPPORT TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)

**FOR THE YEAR ENDED 30 JUNE 2021**

		Unrestricted		2021	Unrestricted		2020
	Notes	Contingency Reserve	General Fund	Total	Contingency Reserve	General Fund	Total
		£	£	£	£	£	£
<b>Income:</b>							
Donations		-	92,378	92,378	-	169,386	169,386
Investment income	2	-	9	9	-	65	65
<b>Total income</b>		-	<b>92,387</b>	<b>92,387</b>	-	<b>169,451</b>	<b>169,451</b>
<b>Expenditure on:</b>							
Charitable activities	3	-	90,883	90,883	-	92,322	92,322
<b>Total expenditure</b>		-	<b>90,883</b>	<b>90,883</b>	-	<b>92,322</b>	<b>92,322</b>
<b>Net income</b>		-	<b>1,504</b>	<b>1,504</b>	-	<b>77,129</b>	<b>77,129</b>
<b>Transfers between funds</b>		-	-	-	-	-	-
<b>Net movement in funds</b>		-	<b>1,504</b>	<b>1,504</b>	-	<b>77,129</b>	<b>77,129</b>
<b>Reconciliation of funds</b>							
Total unrestricted funds brought forward		90,000	200,838	290,838	90,000	123,709	213,709
<b>Total unrestricted funds carried forward</b>	10	<b>90,000</b>	<b>202,342</b>	<b>292,342</b>	<b>90,000</b>	<b>200,838</b>	<b>290,838</b>

The notes on pages 7 to 10 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

No income and expenditure account has been prepared since in the opinion of the directors the statement of financial activities provides a more meaningful picture of the charitable company's operations which includes all the required information of the account.

**THE DENTISTS' HEALTH SUPPORT TRUST**

Company reg no. 2625706. Registered Charity no. 1003819.

**BALANCE SHEET AS AT 30 JUNE 2021**

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>			-		-
<b>CURRENT ASSETS</b>					
Debtors	7	-		3,500	
Cash at bank		<b>300,541</b>		<b>295,347</b>	
		<b>300,541</b>		<b>298,847</b>	
<b>CREDITORS</b>					
Amounts falling due within one year:	8	<b>(8,199)</b>		<b>(8,009)</b>	
<b>NET CURRENT ASSETS</b>			<b>292,342</b>		<b>290,838</b>
<b>NET ASSETS</b>			<b>292,342</b>		<b>290,838</b>
<b>Unrestricted funds</b>	10		<b>292,342</b>		<b>290,838</b>
<b>TOTAL FUNDS</b>			<b>292,342</b>		<b>290,838</b>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on 15 December 2021 and signed on their behalf.



**J A D Cameron**  
Director

The notes on pages 7 to 10 form part of these financial statements.

## THE DENTISTS' HEALTH SUPPORT TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2021

#### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

##### **(a) Basis of accounting**

The financial statements of the charity have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)) published on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

##### **(c) Income**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank

##### **(d) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

The expenditure on charitable activities includes support and governance costs.

##### **(e) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# THE DENTISTS' HEALTH SUPPORT TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2021

### 2. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable (gross)	9	65

### 3. CHARITABLE ACTIVITIES

	2021	2020
	£	£
Special Referees expenses		
- sessions	61,200	61,200
- travel and other costs	545	4,849
- research assistant's fees	-	755
- USA conference	-	3,025
Website	22,375	11,400
Professional fees re 'Wellbeing Support for the Dental Team'	2,093	-
Accountancy and independent examination	2,760	2,730
Bank charges	96	106
Trustees' meetings	-	779
Trustees' expenses	1,779	7,443
Sundry expenses	35	35
	<b>90,883</b>	<b>92,322</b>

## THE DENTISTS' HEALTH SUPPORT TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2021

#### 4. EMPLOYEES

The charity had no employees during the year to 30 June 2021 (2020: nil).

#### 5. TRUSTEES REMUNERATION

No trustees received any remuneration in the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, 4 trustees were reimbursed expenses totalling £1,779 (2020: £7,443) in respect of travel costs of £65, postage £335, stationery and computer costs of £826 and telephone £553.

#### 6. TAXATION

As a charity, Dentists' Health Support Trust is exempt from tax on income and gains falling within section 505 the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

#### 7. DEBTORS

	2021 £	2020 £
Accrued income	-	3,500

#### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	750	750
Accruals and deferred income	7,449	7,259
	<b>8,199</b>	<b>8,009</b>

#### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Contingency Reserve £	General Reserve £	Total Funds £
Net current assets at 30 June 2021	90,000	202,342	292,342
	Contingency Reserve £	General Reserve £	Total Funds £
Net current assets at 30 June 2020	90,000	200,838	290,838

## THE DENTISTS' HEALTH SUPPORT TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2021

#### 10. MOVEMENT IN FUNDS

	At 1 July 2020	Income	Expenditure	Transfers	At 30 June 2021
	£	£	£		£
<b>Unrestricted Funds</b>					
General fund	200,838	92,387	(90,883)	-	202,342
Contingency fund	90,000	-	-	-	90,000
	<b>290,838</b>	<b>92,387</b>	<b>(90,883)</b>	<b>-</b>	<b>292,342</b>

	At 1 July 2019	Income	Expenditure	Transfers	At 30 June 2020
	£	£	£		£
<b>Unrestricted Funds</b>					
General fund	123,709	169,451	(92,322)	-	200,838
Contingency fund	90,000	-	-	-	90,000
	<b>213,709</b>	<b>169,451</b>	<b>(92,322)</b>	<b>-</b>	<b>290,838</b>

#### 11. LIMITED BY GUARANTEE AND REGISTERED OFFICE

The charitable company is limited by guarantee and registered in England. The registered office is 48 Pollard Road, Whetstone, London N20 0UD.

Every member promises, if the charity is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

**THE DENTISTS' HEALTH SUPPORT TRUST**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**FOR THE YEAR ENDED 30 JUNE 2021**

I report to the trustees on my examination of the accounts of The Dentists' Health Support Trust for the year ended 30 June 2021 which are set out on pages 5 to 10.

**Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

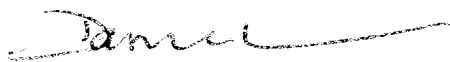
Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Mr Daniel M Valentine ACA**

Begbies  
Old Printers House  
Stone Street  
Cranbrook  
Kent  
TN17 3HF

11/01/2022