

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

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 15th/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 |
| | | £ | £ | £ | £ | £ | £ |
| Income: | | | | | | | |
| Donations | | - | 92,378 | 92,378 | - | 169,386 | 169,386 |
| Investment income | 2 | - | 9 | 9 | - | 65 | 65 |
| Total income | | - | 92,387 | 92,387 | - | 169,451 | 169,451 |
| Expenditure on: | | | | | | | |
| Charitable activities | 3 | - | 90,883 | 90,883 | - | 92,322 | 92,322 |
| Total expenditure | | - | 90,883 | 90,883 | - | 92,322 | 92,322 |
| Net income | | - | 1,504 | 1,504 | - | 77,129 | 77,129 |
| Transfers between funds | | - | - | - | - | - | - |
| Net movement in funds | | - | 1,504 | 1,504 | - | 77,129 | 77,129 |
| Reconciliation of funds | | | | | | | |
| Total unrestricted funds brought forward | | 90,000 | 200,838 | 290,838 | 90,000 | 123,709 | 213,709 |
| Total unrestricted funds carried forward | 10 | 90,000 | 202,342 | 292,342 | 90,000 | 200,838 | 290,838 |

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

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 |
| | 90,883 | 92,322 |

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 |
| | 8,199 | 8,009 |

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 |
|---------------------------|-------------------|---------------|-----------------|-----------|--------------------|
| | £ | £ | £ | | £ |
| Unrestricted Funds | | | | | |
| General fund | 200,838 | 92,387 | (90,883) | - | 202,342 |
| Contingency fund | 90,000 | - | - | - | 90,000 |
| | 290,838 | 92,387 | (90,883) | - | 292,342 |

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

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