

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

Independent examiner

Daniel Valentine ACA, Begbies Chartered Accountants, Unit 14, Park Barn, Evegata 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.

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

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	
		£	£	£	£
FIXED ASSETS			-		-
CURRENT ASSETS					
Debtors	7	-	-	-	-
Cash at bank		<u>373,928</u>		<u>330,789</u>	
		<u>373,928</u>		<u>330,789</u>	
CREDITORS					
Amounts falling due within one year:	8	<u>(7,008)</u>		<u>(7,801)</u>	
NET CURRENT ASSETS			<u>366,920</u>		<u>322,988</u>
NET ASSETS			<u>366,920</u>		<u>322,988</u>
Unrestricted funds	10		<u>366,920</u>		<u>322,988</u>
TOTAL FUNDS			<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
	£	£	£		£
Unrestricted Funds					
General fund	232,988	125,518	(81,586)	-	276,920
Contingency fund	90,000	-	-	-	90,000
	322,988	125,518	(81,586)	-	366,920

	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
	292,342	100,727	(70,081)	-	322,988

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).

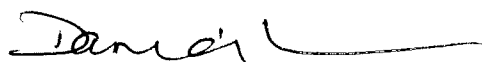
Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 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