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### **NHS Scotland: how do you do business?**

It seems that NHS Scotland is keen to find out more about the way dentists in Scotland structure their business affairs. The new NHS Scotland Dental Practice Inspections regime (the documents can be found at <http://www.scottishdental.org/professionals/126-2/>) explicitly asks about the practice's form as a legal entity and whether it is set up as Principal/Sole Trader, Limited Company, Limited Liability Partnership, Traditional Expense Sharing Partnership, Body Corporate or Other.

The focus of the new contract has always been promoted as delivering better patient care and service. However, it may be useful to NHS Scotland to identify how practices operate and what their business structure is.

Michael Blenkarn, Chartered Accountant at NASDAL member Dodd & Co attended one of the recent *Future of Oral Health* – Consultation Roadshows and remarked, “I feel that one of the drivers of the new contract is to find out more information about how dentistry is delivered. I also noted that NHS Scotland are looking to change the list system – currently associates have their own list (along with the principal), but this may change so that all patients are on the practice's list. There would then have to be some form of arrangement at practice level to split patients/income between dentists. As ever, the devil will be in the detail and the advice of specialists vital.”

### **ENDS**

Note to editors:

NASDAL, the National Association of Specialist Dental Accountants and Lawyers, was set up in 1998. It is an association of accountants and lawyers who specialise in acting for and looking after the accounting, tax and legal affairs of dentists. It is the pre-eminent centre of excellence for accounting, tax and legal matters concerning dentists. Its members are required to pass strict admission criteria, and it regulates the performance of its members to ensure high standards of technical knowledge and service.

Images are available of the NASDAL Chairman and NASDAL team.

Nick Ledingham, the Chairman of NASDAL, is available for interview. To organise to speak to him or any other members of NASDAL for more information please contact Chris Baker on 07947 470896.