



United Kingdom? Not for dentists

Information-sharing among NASDAL members at the biannual meeting painted a picture of a United Kingdom where the playing field is far from level for dentists who face different challenges depending on the region they are in.

Specialist accountants and lawyers at the NASDAL meeting in Stafford agreed that dentists in England face the most difficulties and could quite reasonably claim to be disadvantaged by a greater burden of regulation and inconsistent decisions by Area Teams.

For instance, the Care Quality Commission only exists in England and seeks to register every individual in a practice. Every time a dentist changes where they work, there must be a re-registration. By contrast, the Health Inspectorate Wales, which was established earlier, accepts all dentists who are on their approved performers' list and does not require a dentist to re-register if they change address.

Anthony Mayled is a Chartered Accountant with Staffer Mayled and Co based in Cardiff and says his local clients enjoy an easier life compared to those in England. Among his English clients are four practices in the same area who had all wanted to incorporate. Two had been allowed to incorporate and the others had been refused permission.

He commented: "Ironically, two of the practices belonged to the same dentist. It made no sense that he could incorporate the goodwill of one practice but not of the other. The reasons that Area Teams have given for declining is: 'It's not in NHS England's interests,' but they don't explain how it's acceptable for one practice but not in another within the same area."

David Paul, a partner in Graham Paul Chartered Accountants in Bridgend said the key challenge in Wales currently is the UDA rate which Health Boards were trying to standardise. He knew of one dentist getting £42 per UDA whereas the

norm was about £24. If any dentist tried to vary their contract with the health board, they were being asked to reduce the rate.

Craig Stirling, a partner in the law firm Davidson Chalmers in Edinburgh said the regulatory regime was certainly less onerous for dentists in Scotland. Roy Hogg, a Stirling-based chartered accountant with the Scottish firm Campbell Dallas, agreed the contract-free regime was more relaxed in Scotland although there have been moves of late to more closely monitor and restrict some NHS income streams for mixed Practices.

On a business level, there were fewer incorporations and inroads by corporate groups, although this wasn't necessarily a bad thing! He said: "Unfortunately, too many Scottish dentists remain looked after by non NASDAL accountants and lawyers which has resulted in flawed incorporations and poor sector specific advice."

Nick Ledingham, Chairman of NASDAL, commented: "Our meetings are about information sharing so that wherever a NASDAL member is based, they understand the challenges of dentists. The very fact that NASDAL is aware of and on top of these inconsistencies underlines the breadth and depth of experience of NASDAL lawyers and accountants."

Note to editors:

- NASDAL's most recent meeting was in April where a variety of topics relevant to dental business were discussed, from sales of incorporated dental practices – share sales – to partnerships, incorporations of NHS contracts and much more.
- 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.
- For further information please contact Caroline Holland on 0208 679 9595/07974 731396 or email caroline@carolineholland.eu.
- Nick Ledingham, the Chairman of NASDAL, is available for interview. To organise to speak to him or any other members of NASDAL or for more information please contact Caroline Holland.