

Charity raising funds to take dentistry to Kolkata slums

The Hope Foundation is a charity which delivers programmes in Kolkata, India, primarily for street children. Programmes include a small hospital and a mobile hospital night round which goes out to the slums.

The Hope Foundation is now looking at introducing a mobile dentist round in Kolkata, taking dentistry to the street people. The Mobile Dental Ambulance will be an outreach project of Hope Hospital. The project will conduct check-up camps five days a week in rural areas where there is a lack of medical facilities and for the street and slum

population of Kolkata, in association with other charities. The Dental Ambulance will be equipped with one dental surgeon, two nurses, a social worker and an ambulance driver, as well as necessary medicines.

The ambulance has already been funded but fundraising is currently taking place to purchase the equipment required and to customise the ambulance to make it functional as a mobile dental clinic.

For more information about the charity and their work, volunteering or donating, visit <https://www.thehopefoundation.org.uk/>. ✦



Menopause CPD for dental professionals

A three-hour webinar will be held on Saturday 25 March, addressing perceptions around the menopause and the action employers and healthcare professionals should take to support their patients, team, friends and family.

Through attending the webinar, delegates will gain insight into:

- The compelling reasons why every employer needs to be menopause-friendly
- How menopause could affect your patients and team members and how to support them
- Recognising oral signs and symptoms of the menopause relating to dentistry
- What you can do in your practice to raise awareness, education and support.

Speakers will include Deborah Garlick, CEO of Henpicked: Menopause in the Workplace and founder of the industry-recognised Menopause Friendly Accreditation; Anne Bell, Senior People Lead for HSBC UK Corporate Bank; and Anne's son, orthodontic specialist registrar Joseph Bell, who wrote *BDJ* article 'It's time to talk about the M word'.¹

For more information visit <https://www.eventbrite.co.uk/e/menopause-cpd-for-dental-professionals-tickets-551492477847>.

References

1. Bell J A, Garlick D, Stevens C. It's time to talk about the M word. *Br Dent J* 2022; **232**: 15–17.

HMRC and associate self-employment

HM Revenue and Customs (HMRC) is due to change an important long-standing piece of advice from April 2023. HMRC has for many years accepted that associate dentists are almost always self-employed.

Its guidance has included mention of the British Dental Association's (BDA's) associate agreement in its employment status manual, but as of April, this paragraph will be withdrawn.

The withdrawal of this guidance will have no impact on the self-employed status of individual associate dentists. HMRC has told the BDA that this is a change to their guidance, not a change to the self-employed status of associates. They have simply stopped referring to third party advice in their own guidance. The National Association of Specialist Dental Accountants and Lawyers (NASDAL), the experts on the dental sector, also believe that the change in guidance will have minimal impact. Furthermore, HMRC will not be using the withdrawal of the guidance as a reason to open retrospective enquiries into periods prior to 6 April 2023.

When HMRC announced its decision to amend its guidance, the BDA asked tax expert Jolyon Maugham to advise on the implications and his advice can be found in a short video (<https://vimeo.com/574386817/e9f90521e6>).

It is nevertheless vital that practice owners and associates are prepared for the different HMRC approach, which means



being aware of the issue and understanding what factors make an associate employed, and those that lean towards self-employment. HMRC will no longer simply accept that an associate is self-employed if engaged on a BDA contract and the terms are being followed. The practice owner will need to demonstrate self-employment for both new and existing associates using the normal status tests, usually via HMRC's Check Employment Status for Tax (CEST) tool (other tools are available and may be used).

This change in HMRC's approach shouldn't be a cause for concern but should be used as an opportunity to review whether practices are taking the right approach. Practice owners and associates should all familiarise themselves with the factors that determine self-employment in the CEST test, as set out in this blog by James Goldman, the BDA's Associate Director of Advisory Services: <https://bda.org/news-centre/blog/Pages/How-associate-contracts-can-offer-independence.aspx>.

Practice owners may also wish to make sure they are using an up-to-date model of their associate agreement that accurately reflects the working relationships.