HEMPSONS

Dental Newsbrief

New NHS dental contract – what to expect

Building a fortress – how robust record keeping can protect you against GDC complaints

Protection and promotion of your brand

Property related delays: Prevention the best cure?

Selling or buying a dental practice?

Update - Tax changes to termination payments

Welcome

Welcome to the latest edition of Hempsons Solicitors' Dental Newsbrief, a round-up of some of the hot legal topics in the dental sector.

After years of talk of reforming NHS dental contracts, new forms are now being put to the test through the piloting of prototype contracts. **Faisal Dhalla** and **Kirsty Odell** provide the latest key updates in this area.

Hannah Stephenson discusses the importance of record keeping for dental practitioners and provides some handy steps on how to protect your practice against complaints.

Dentists often underestimate the key role branding can play in building awareness of their dental practice with patients. But how do you maximise and protect its value? **Matt Donnelly** explains all you need to know about protecting and promoting your brand.

Adam Tait sets out some of the property pitfalls in the selling and buying process and how you can avoid them in order to undertake a smooth transaction.

Finally, **Lucy Miles** examines the key changes in the new tax regime for employment termination payments that came into effect on 6 April 218. She explores payments for "injury of feelings", the implications for employers and looks at future changes.
We hope you will find something of interest in this Newsbrief. If you want more information or to follow something up, please get in touch.

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New NHS dental contract – what to expect

There have been rumours for the last few years about how the NHS dental contract is going to be revolutionised, with varying degrees of suggested change. Action has however now been taken to put some of these theories into action to test potential new forms of the NHS dental contract.

Prototype contract

A scheme has been put in place where practices are piloting new dental contracts. There are two payment mechanisms being tested by the prototype contract with a mix of capitation and activity-based payments.

Why do we need a new form of contract?

The proposed new contract has been the direction of travel for some time with the intention of "improving access and oral health at an affordable price". One of the key elements of the proposed new contract is that it is more focused on providing care pathways for patients for them to take greater responsibility for their own oral hygiene, whilst still having access to treatments on the NHS which are clinically appropriate.

What is the new contract likely to look like?

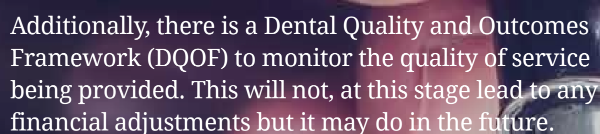
The key feature of the new contract is the blended remuneration system with the split between capitation and activity.

It is understood that practices will keep the same UDA contract value and continue to be paid 1/12th each month. However, up to 10% of the contract value is at risk if capitation and activity levels are not met. If expected activity and capitation is exceeded then, up to an additional 2% of the contract value may be paid.

Capitation deals with the expected number of patients on a practice's list at the end of the year. Activity focuses on an expected minimum level of activity. This includes an adjustment on the basis that prevention takes time and fewer treatments will be delivered as a result.

There are two different models of remuneration being tested:

- **Blend A** – the capitation element will cover band 1 courses of treatment and urgent/charge exempt courses of treatment delivered to patients. The activity element will cover band 2 and 3 treatments to patients – as well as urgent/charge exempt courses for patients not on the practice's list.
- **Blend B** – the capitation element will cover band 1 and 2 courses of treatment to patients and urgent/charge-exempt courses to patients. The activity element will only cover band 3 courses of treatment to patients – as well as urgent/charge-exempt courses for patients not on the practice's list.



Additionally, there is a Dental Quality and Outcomes Framework (DQOF) to monitor the quality of service being provided. This will not, at this stage lead to any financial adjustments but it may do in the future.

The DQOF monitors the following:

- Patient safety – 100 points
- Clinical effectiveness – 500 points
- Patient experience – 300 points
- Data quality – 100 points

How to approach the new contract?

The new contract provides for a different delivery of care that requires an oral health assessment and review, as well as a preventative treatment plan. This may therefore require a change in your current methods of working. Some practices have looked at increasing the skill mix of their team, and others have focused on improved patient communication. Practices will need to consider how they will best deliver services to their patients to meet the new contract requirements.

What's next?

The prototype scheme will continue and another wave of practices will join in January 2019. The intention long term is for a gradual roll out of the new contract over the next couple of years.

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Faisal specialises in the sale and purchase of dental practices and also advises dentists on commercial matters such as 24 hour NHS retirement, associate agreements and the incorporation of dental practices.

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Kirsty is a solicitor in the corporate commercial department. Her work largely involves advising general practitioners and dentists in commercial transactions. This includes commercial contracts and sales and acquisitions of dental practices.

Building a fortress –

how robust record keeping can protect you against GDC complaints

The GDC's 2017 Annual Report states that the GDC received 1910 complaints in 2017, which is a marked decrease from 2016 (2630 complaints) and 2015 (2786 complaints). This is a positive trend, although it is not yet known whether it has continued into 2018.

Nonetheless, the harsh reality is that not even a "gold standard" practitioner has an impenetrable fortress against complaints, even if, ultimately, those complaints are deemed to be unfounded.

However, there are steps that you can take regarding your own record keeping and that of your dental practice which can reduce the risk of complaints being made to the GDC or reduce the risk of any complaints spiralling out of control.

Hannah Stephenson, a barrister in the regulatory team at Hempsons, sets out some of the steps that you and your practice can take to "build a fortress" against complaints.

Understand the legal and ethical requirements

The GDC's *Standards for the Dental Team* is not a light read (the current (June 2018) version being almost 100 pages!) and it is regularly updated. When you are exceptionally busy not only providing and recording care but also potentially running a dental practice, it can be easy to lose sight of those standards. It is advisable for you to not only fully apprise yourself of any newly introduced standards but to also remind yourself regularly of the standards already in place.

Other requirements include your CQC obligations (in particular, Regulation 17: Good Governance), IRMER Regulations, NHS contractual obligations and the data protection requirements introduced by the GDPR and Data Protection Act 2018 ("the DPA").

The FGDP's *Clinical Examination and Record keeping Standards* (2016) set out the "gold standards" which you can adopt. Although they may be a higher standard than that required by the GDC, adhering to those standards can only improve your prospects of successfully guarding against complaints. In particular, the FGDP standards set out in detail how to best approach the issue of obtaining and documenting patient consent.

Understand why those requirements exist

It is common mantra that the legal and ethical requirements regarding record keeping exist to facilitate continuity of care. However, they also play an important role in helping you to reach a diagnosis, prevent adverse incidents and safeguard your patients, you and your dental practice. Remember that GDC complaints can often turn on what has been documented by a practitioner and when, which brings us to our next step.

Ensure contemporaneity and consistency in record keeping

Not only are contemporaneous dental records more likely to be reliable, they are also more likely to be believed if there is a conflict of accounts regarding the care provided. As a rule of thumb, if a complaint is made, the less contemporaneous your records are, the less likely they are to be believed.

It is also crucial to ensure consistency with all patients regarding the use of handwritten and electronic records, the storage of records and their disclosure. Regular auditing of dental records is an important way in which you can alert yourself to inconsistencies and promptly address them.

Deal appropriately with record keeping errors

Despite your best efforts, everyone is human, and errors can be made. What can make a marked difference, however, in relation to any complaint is how those errors

are dealt with. In fact, where proper processes are not followed, it is sadly not uncommon for practitioners to face allegations of dishonesty, which can entirely change the complexion of a case for the worse and can place a huge strain on a practitioner while a complaint is being dealt with by the GDC.

Practitioners often feel a conflict between not being permitted to amend records yet being required to ensure that records are accurate. However, there is no conflict when it is recognised that there is a difference between an “amendment” and a “correction”.

Practitioners must never amend records. However, corrections can, and should, be made where it is known that a record is inaccurate, but care must be taken to ensure that the error is dealt with in an appropriate and transparent fashion.

In a nutshell, if you are correcting an error on paper records, you should cross the inaccurate entry out with a single line and make a signed and dated handwritten correction alongside. If you are correcting an electronic record, you should make a new entry and never amend a previous one. Always make it clear that it is an entry written in retrospect and ensure that the correction is dated and attributed to you. The common theme is that it must be clear to a lay person reading the dental records what both the original and corrected versions are, who made the correction and when. If in any doubt, you should contact your indemnity body for advice.

Deal appropriately with requests by patients for copies of their records

The GDPR and GDC Standards for the Dental Team give patients a right to access their records, although the “serious harm test” remains enshrined in the DPA. As a result of the GDPR, disclosure must now ordinarily be made within one month and free of charge. It is important that you document the request for disclosure and check the records before they are provided to the patient to ensure that everything is included. If a request is made by a third party, there must be written consent from the patient before disclosure can be made.

How do you deal with requests for disclosure of dental records by the GDC where written patient consent is not provided? What you may find when such a request is made is that the GDC quotes its power under Section 33B Dentists Act 1984 to compel disclosure. However, this power does not apply to persons under investigation and there may therefore be a conflict between the duty to protect patient confidentiality and the duty to cooperate with any formal or informal inquiry, both of which are set out in the Standards for the Dental Team. This is a grey and quite tricky area and is one in relation to which Hempsons often advises practitioners. As a first step, when you receive such a request from the GDC, you should always contact your indemnity body for advice.

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Hannah has broad experience of defending and prosecuting in fitness to practise proceedings. At present, Hannah primarily defends doctors, dentists and opticians before their regulatory bodies and assists practitioners with registration and specialist list applications. Hannah also undertakes inquest work, representing individual practitioners as well as NHS trusts and other healthcare organisations.

Protection and **promotion of your brand**

We all know the key role that your brand plays in building awareness of your practice with your patients, but how do you maximise and protect its value?

Your brand

Your brand is the unique and recognisable identity which communicates the quality and values of your practice to your patients, and helps you stand out against your competitors. This identity is built from several components. Some of these are obvious, such as your logo, but other parts can be more difficult to define. For example, your practice's reputation is a key factor in attracting new patients and retaining current ones. However, while this is predominately based on your patients' perception of the service they receive, it can also be shaped by the influence of online reviews and comments on social media.

Whatever the mix of factors that combine to build your brand, as its most recognisable element, your practice name will sit at its core. To preserve the value of your practice name, you should ensure that you obtain appropriate protection for it and keep this protection properly maintained and managed.

In this article, we will outline the steps to take, and the issues you should consider, to do this.

Trademarks

Undoubtedly, obtaining a registered trademark for your practice name is the most crucial step to take, as the wide scope of rights it grants make it a powerful tool in the protection of your brand. However, while your practice name is the most obvious candidate for registration, trademarks have been registered for shapes, colours, sounds and even smells. You should consider all elements of your brand, to identify any distinguishing elements (such as logos or straplines) that you may also consider for trademark registration. This is particularly important if you own multiple dental practices which all operate under the same brand.

A UK trademark is obtained by making an application to UK Intellectual Property Office (UKIPO). The UKIPO will examine the proposed trademark to assess if it is suitable for registration.

If the UKIPO rejects your application (and you are unable to overcome its objections), or the owner of a conflicting trademark successfully opposes it, then your application will not be granted. However, if there are no objections raised or opposition brought (or you are able to overcome any that are) your application will proceed, and your trademark will be registered. This registration will last for 10 years initially, but registration may be renewable for successive ten-year periods. Provided it is put to use and any fees are paid, a trademark can be renewed indefinitely. Indeed, the first UK trademark, for the 'Bass Triangle', was registered in 1876 and is still in force today.

The benefit of obtaining registration is that owning a registered trademark gives you the exclusive right to use it. Infringement occurs when someone uses a 'sign'

(such as their brand name) which is identical to your registered trademark, for a use that your trademark is registered for. Your rights will also be infringed when someone:

1. uses a sign that is the same as your registered trademark, for a use that is similar to its registered use, or
2. uses a sign that is similar to your registered trademark for its registered use, or for a similar use;

and in both cases, where the use may cause confusion on the part of the public. In addition, a person will infringe a registered trademark which has a reputation in the UK, if they use a sign that takes unfair advantage of, or is detrimental to, the distinctive character or the registered trademark, even if the use is distinct from the trademark's registered use.

Where infringement of your registered trademark occurs, you may obtain an injunction to prevent the infringement continuing and claim damages from the infringer as compensation, or require that they account to you for their profits generated from their infringing use. It is crucial to take swift enforcement action against any infringer. This not only defends your position in the market, by preventing confusion amongst your patients, but also protects the value of your trademark, as continued use by infringers can lead to it losing the ability to distinguish your brand, meaning it ceases to remain registrable.

However, in communicating with someone who you feel is infringing your trademark, you need to take care not to make a 'groundless threat' of infringement action, as doing so can expose you and your practice to legal action and the risk of being found liable to pay damages for loss resulting from your threat. This is a complex area of law, and typically no more than a notification of your registered trademark should be given, without you having obtained professional legal advice.

You will also need to take prompt action against any conflicting trademarks that the UKIPO notifies you have been put forward for registration, as preventing registration is far more effective and cheaper than bringing an action for infringement further down the line.

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Matt provides advice on a range of corporate and commercial issues with his expertise lying in intellectual property, commercial drafting and data protection. Before joining Hempsons, Matt spent over two years working in the technology and creative sectors and developed a strong understanding working with a range of clients from very early stage companies through to large multinational organisations.

Property related delays: **Prevention the best cure?**

In the past year, Hempsons have acted for a wide range of dental clients on a variety of different transactions. We have acted for sole practitioners retiring and selling their practice, dental corporates buying shares in other dental companies and practitioners starting out on their first venture alone.

For all these clients, and in each of these transactions, the property from which the practice is run is one of the most important elements of the deal. This, unfortunately, means that when issues arise relating to the property, they can cause significant delays to completion.

Many (if not most) property related delays arise when a third-party is involved in the transaction (for instance a third-party landlord, a bank or even a SIPP).

Below, we set out a number of the most common property related issues concerning third parties that have caused (or had potential to cause) delays to transactions we have been involved in over the last year or so.

Most third-party delays are not completely avoidable. However, if the potential issues are raised early on, they can at least be prevented from causing too much of a delay to completion.

Third-party landlords

Issues

Third-party landlords can cause significant delays to a transaction. A seller will usually need the landlord's consent to assign its lease, or a new lease may need to be negotiated between the landlord and the potential buyer.

A third-party landlord holds a lot of bargaining power – if the landlord refuses to grant a new lease to the buyer, for instance, the sale and purchase of the practice falls through. Whereas the buyer and seller both want to try and get the deal completed as soon (and as smoothly) as possible, a third-party landlord has far less (and often no) incentive to get the deal done.

The third-party landlord might see an opportunity to improve its own position and the ensuing negotiation can leave the buyer having to make some tough decisions about whether or not to proceed. A third-party landlord will also usually expect its legal costs to be covered by the seller and/or buyer.

Solutions

There is little that can be done to reduce a third-party landlord's bargaining power. However, if negotiations with the landlord start early, it may be possible to reduce or avoid any delays to completion. A buyer should ensure it has references lined up and the seller should consider making the landlord aware of the deal as soon as it can.

This is not always desirable - sometimes a seller may not wish to approach the landlord until after initial due diligence has been carried out by the buyer and the parties are more comfortable that the transaction is likely to proceed to completion. However, this often

means that negotiations with the landlord are left a little too late, which can give the landlord even more bargaining power.

Where a third-party landlord is involved in a transaction, we would always recommend that you speak to us at the outset and we can together agree the best way to try and minimise delays as much as possible. A clear plan on tactics will be critical.

Bank funding

Issue

Many buyers will borrow from a bank or lending institution to help fund their purchase. This is normal and often doesn't cause delays.

However, banks and lending institutions do have strict conditions and usually aren't very willing to compromise on their requirements. Sometimes, a bank's funding requirements are not disclosed to the buyer's lawyers until late on in the transaction, which can cause delays to completion. For instance, if the bank isn't happy with a term of a lease that has already been agreed, the proposed buyer will be required by the bank to re-negotiate with the landlord. If the bank is not content with the result of a property due diligence search which the buyer was comfortable with, steps will need to be taken to rectify any problems before the bank is willing to lend.

Solutions

This is a prime example of prevention being the best cure.

The bank will usually not have requirements which are unachievable. The issue with bank's requirements is when they are not raised until late on in a transaction and they don't align with work that has already been carried out. There's not much point, for instance, in agreeing to take an

assignment of a lease with 7 years of the term remaining only for the bank to later tell you it needs a 15 year lease to be in place.

In the example above, you will have to comply with the bank's requirement for a 15 year lease, but if that requirement is raised early in the transaction, delays can be minimised, work doesn't need to be duplicated and legal costs are not increased.

You can't avoid the bank's requirements, but you can prevent them from causing delays.

Existing borrowing and pension funds

Issues

A seller may have an existing mortgage or business loan in respect of which a bank or lender has taken a legal charge over the practice's property. The legal charge will need to be paid off on completion. The buyer's solicitor will want to see confirmation from the bank that the sale proceeds are enough for the seller to repay the lending and sell the property free from the charge.

The seller may have transferred the practice premises to a pension fund or SIPP. The SIPP will, in effect, take the place of a third-party landlord (or third-party seller). The seller will therefore need to obtain the consent or approval of the SIPP (and its lawyers) before the transaction can complete.

Redeeming a legal charge or obtaining consent from a SIPP should, in theory, be fairly straightforward.

If the borrower pays off the loan, the bank should apply to the Land Registry to remove the legal charge from the property title.

As a SIPP ultimately holds the property on trust for the seller, in theory there shouldn't be too much delay caused by the SIPP or its lawyers.

However, often there are different departments that the seller needs to go through and both banks and pension funds can sometimes take a number of weeks to process a request.

We acted in a matter this year in which the seller's business loan was originally borrowed from a bank ("Bank A"). The legal charge had Bank A's details on it. Bank A later merged with another bank ("Bank B"). After this merger, the registered proprietor of the legal charge was changed at the Land Registry to Bank B.

Bank A then later split from Bank B. The proprietor of the legal charge remained registered at the Land Registry as Bank B, but the legal charge itself had Bank A's details on it.

This lead to a great deal of discussion between the banks and the Land Registry as to which of the banks had the requisite authority to remove the legal charge from the property title register.

Thankfully, the matter was raised and the banks were engaged early in the transaction and so completion was not significantly pushed back as a result of this particular third-party delay.

Solutions

It probably won't come as too much of a surprise that our suggestion for avoiding issues here is to again be proactive.

You are unlikely to be able to avoid all delays but the earlier you make contact with the bank or your SIPP, the more likely you are to have everything agreed in advance of completion.

If you have a relationship manager at your bank, ask for a redemption figure to be lined up early and make your relationship manager aware of the proposed completion date. As the seller, you can deal with the bank yourself, but we at Hempsons will often deal with this for you (if you provide us with consent to speak to the bank on your behalf).

Conclusion – avoiding third-party property related delays

It is not always possible to avoid delays to transactions, especially when a third-party is involved. The best way of minimising delays is to be proactive and to approach third parties well in advance of completion.

We are aware that, during the early stages of a sale or purchase of a dental practice, it is easy for the third-party elements of a transaction to be seen as secondary whilst you focus on the deal you are striking with the buyer or seller.

However, through early discussion with us, we will be able to ensure that third parties who need to be contacted are contacted early on and the potential for delay is minimised.

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Adam works with a variety of real estate clients, including dentists, GPs, NHS provider trusts and private limited companies. He has experience of dealing with issues including Landlord and Tenant matters, disposals, acquisitions and due diligence requirements – in particular, in relation to the sale and purchase of dental practices.

Selling or buying a **dental practice?**

Talk to us...

At Hempsons, we have a dedicated national team which provides expert advice on the sale and purchase of dental practices.

Our expertise in the GDS and PDS Regulations, the Dentists Act and other relevant healthcare legislation, together with our corporate law expertise, will ensure that your sale or purchase is structured in a robust manner.

Regardless of whether you are selling or buying, we will work with you every step of the way, protecting your interests and completing the transaction in a cost effective and timely way.

Amongst other things, we can help you to navigate the following key issues:

- **NHS contract** – how will the NHS contract be transferred from seller to buyer? This is a particularly difficult issue when it comes to PDS Contracts.
- **CQC** – both buyer and seller need to complete a number of CQC forms to change the CQC registration at the practice. It can often take 10-12 weeks for this process to complete. We can draft and submit your CQC forms for you.
- **Employees** – we can advise you on your TUPE obligations.
- **Premises** – we can advise you on the sale / purchase of practice premises as well as putting leases into place and dealing with the assignment of existing leases.
- **Bank funding** – as a buyer, if you are seeking funding from a bank we can advise you on the bank's lending and security process and documents.

For further information, please contact:

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Update -
Tax changes to termination payments

Background

Back in the 2016 Budget, the government announced that from April 2018, it would “reform and simplify” the taxation of termination payments. Following a technical consultation, the reforms expanded and now aim to "clarify and tighten" (i.e. increase) the taxation of such payments.

The tax changes came into effect on 6 April 2018 with important implications for employers when negotiating exit payments with employees. The most important changes relate to payments in lieu of notice (PILON) and ‘injury to feelings’ payments.

The old tax regime

Prior to 6 April 2018, the tax treatment of a PILON depended on the contract of employment.

If the contract contained a clause providing the employer with a contractual right to make a PILON, then any PILON made was treated by HMRC as being fully taxable. Therefore, any contractual PILON payment had to be subject to deductions for income tax and national insurance contributions (NICs). If, however, there was no PILON clause in the contract and the employer had no contractual right to pay an employee in lieu of notice, doing so was generally regarded as a breach of contract. As such, a PILON payment effectively constituted a payment of damages for breach of contract and could therefore be paid tax-free up to £30,000. Any amounts in excess of this threshold were subject to tax. There was therefore a tax benefit in making a PILON payment where there was no right to do so in the employee’s contract of employment under the old tax regime.

Key changes under the new regime

From 6 April 2018 onwards, all PILONS are now subject to tax regardless of whether or not there is a PILON clause in the contract of employment. For tax purposes, termination payments are now split into two elements: (1) Post-Employment Notice Pay (PENP), and (2) the remaining balance.

PENP represents the amount of basic pay the employee would have received had their employment been terminated with full and proper notice being served. This element is now subject to income tax and NIC deductions. The legislation sets out a statutory formula to calculate the PENP. Helpfully, detailed guidance and examples have recently been published in HMRC’s Employment Income Manual (https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim12800).

Statutory redundancy payments and elements of a termination payment which do not constitute PENP (or any other contractual entitlement) may still be payable tax-free up to £30,000.

Future changes

Currently termination payments above the £30,000

threshold are subject to deductions for income tax but not NICs. However, from 6 April 2019, all termination payments above £30,000 will also become subject to employers' NICs. Employees' NICs will, as is currently the case, not be deducted.

Payments for 'injury to feelings'

Another important change to the tax treatment of termination payments relates to 'injury to feelings' payments made in settlement of claims.

The definition of what constitutes an 'injury' changed on 6 April 2018, so that now a psychiatric injury (or other recognised medical condition) is included, and may therefore be compensated tax free, but injury to feelings are expressly excluded. As such, these payments must now be subject to tax. This is in contrast to the previous regime, and in many cases involving discrimination, will substantially increase the taxation on a termination payment.

What does this mean for employers?

Employers wishing to negotiate termination agreements need to be aware of the changes as they could potentially increase their costs/impact negatively on settlement negotiations. If the value of the overall termination package to the employee will be less than expected as a result of the taxation changes, there may be a request to 'gross up' the package if this becomes apparent after the financials have been agreed, which could impact on the deal.

In cases which are not straightforward, it would be prudent to take legal advice on the implications of the tax changes and the best strategy for managing the situation.

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Lucy advises clients on all aspects of employment law which arise during the course of an employment relationship and thereafter including recruitment, drafting contracts and handbooks/policies, holiday and holiday pay issues, maternity and other family related leave, sickness absence management, redundancy and restructuring, grievances and disciplinary matters, protected conversations, managing exits and settlement packages.

Lucy has experience of successfully bringing and defending a range of Employment Tribunal proceedings including claims for discrimination, whistleblowing and unfair dismissal. She also frequently resolves disputes successfully without recourse to the Employment Tribunal.

HEMPSONS

Hempsons gives you certainty in an ever changing legal landscape.

Our expertise means we are leading on many key issues facing the health social care sector.

- Acquisitions
- Charities
- Charity law
- Clinical negligence
- Construction
- Contracting
- Crime
- Dispute resolution
- Employment
- Environment and sustainability
- Governance
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- Practitioners
- Private client
- Procurement
- Real estate
- Regulatory
- Social care
- Social enterprises
- Strategic estates partnerships
- Sustainability and transformation plans

About Hempsons

Hempsons is a leading national law firm specialising in health and social care law, across the UK. Our highly experienced lawyers provide cost-effective solutions for a range of practitioners and private and public healthcare organisations, from employment law through to clinical negligence.

We aim to achieve our clients' objectives and provide support down to the last detail whether the issue is big or small, challenging or simple. A significant number of our employees hold dual qualifications, combining medical, dental or nursing qualifications with their legal credentials.

Dental advice line

Hempsons' dental advice line is open between 10.00 am to 4.00 pm, Monday – Friday. Our team of experts can offer dentists and members of dental teams up to ten minutes' free legal advice.

Simply telephone 020 7839 0278 and ask for the dental advice line or email c.morris@hempsons.co.uk

www.hempsons.co.uk

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