

Mr James Murphy  
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Department of Health  
Castle Buildings  
Belfast BT4 3SQ

30<sup>th</sup> September 2025

**Re. GDS Cost of Service Review**

Dear James

Thank you for your letter of 26<sup>th</sup> September confirming Professor Ciaran O'Neill has been appointed to carry out the Cost-of-Service review. Also, for sight of the main objective identified for this piece of work, and for sharing some of the considerations which will inform this review. Also, for the opportunity to feedback on same.

**Considerations**

Initial feedback from NIDPC representatives is that in addition to those areas for consideration outlined in your letter, key to this project's success will be ensuring all business-related costs incurred by dental practices which provide Health Service dentistry are captured and factored in, so that we arrive at an accurate picture of what it costs a practice to provide Health Service dentistry.

We note factoring in non-clinical time is mentioned among the areas for consideration, as are overheads, staff costs, compliance and reasonable remuneration. It is appropriate that this exercise accounts for those costs associated with regulatory and compliance requirements placed on practices by virtue of providing dental services.

Crucially, in their feedback NIDPC representatives are also keen to highlight that costs directly associated with operating a dental practice business must also be apportioned fairly and reasonably to Health Service dentistry, to include, but by no means exhaustive: business set-up costs including premises, borrowings and ongoing servicing of business loans; the level of Risk involved with operating a business and building in a margin for adequate reward and to be able to reinvest back into the business to deliver modern care; as well as all costs associated with providing care such as laboratory costs, materials etc.

In that sense, the nature of the risk and the need to reinvest sets a higher bar than direct comparisons solely with remuneration of salaried colleagues and the additional benefits and entitlements that goes with employed status which, in contrast, must be borne by independent contractors.

At the outset, the ask will be to ensure the cost per hour of running a chair is fully cognisant of all costs reasonably borne by practices in providing Health Service care - fixed & variable -

regulatory and a fair apportionment of operating costs which are intrinsic with running a private sector business.

### Meeting request

NIDPC representatives wish to take up the offer of an early meeting with Professor O'Neill to facilitate an initial exchange on those 'cost considerations' to be pursued by this Cost-of-Service review from a practice/practitioner point of view, before these are finalised and the methodology signed off by DoH.

We would be most grateful if you can action this meeting request, or alternatively, put Professor O'Neill in touch with our office directly to get dates in the diary as soon as possible, whichever approach you consider most appropriate. The opportunity to meet and discuss with Prof O'Neill the methodology to be followed on behalf of practices and practitioners is important, as is what information we may be able to make available to support the process.

### Data

In seeking to arrive at as true a picture as possible of determining the actual cost to a practice of running a chair/per hour, we are cognisant this work should be as fully informed by the data as possible. As such, we will be willing to discuss further which data sets may be considered most relevant -for example:

- i. BDA Wimpole St. Timings Study findings;
- ii. individual (anonymised) practice accounts;
- iii. input from work carried out by BDA Economist colleagues e.g. on Expenses

In seeking to future-proof this exercise, we wish to explore if the Cost-of-Service review could not only arrive at the cost per hour of running a chair in practice *at a single point in time*, but utilise expertise to develop a robust mechanism on Expenses/cost of care to inform how dental inflation can be effectively measured going forward.

Finally, enclosed are a fuller list of NIDPC Considerations which we consider should be included within the methodology for this review. Of course, we look forward to discussing this further when we meet with Professor O'Neill in the very near future.

Yours sincerely



Tristen Kelso  
Northern Ireland Director

**Encs.** *NIDPC Considerations in response to DoH letter, 26<sup>th</sup> September 2025 on Cost-of-Service Review*