

General
Dental
Council



Annual Report and
Accounts **2022**

General Dental Council

Annual report and accounts 2022

Annual report presented to Parliament pursuant to section 2B of the Dentists Act 1984.

Annual report presented to the Scottish Parliament (by the Scottish Ministers) pursuant to section 2B of the Dentists Act 1984.

Accounts presented to Parliament pursuant to section 2C of the Dentists Act 1984.

Accounts presented to the Scottish Parliament (by the Scottish Ministers) pursuant to section 2C of the Dentists Act 1984.

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Contents

Section one: Performance analysis.....	6
1. Statutory purpose	6
2. Message from the Chair and Chief Executive.....	8
3. Business overview 2022	10
a) Who we are	10
b) Commitment to equality	12
c) Sustainability	13
d) Business Plan 2022 review	14
e) Fitness to Practise performance	18
f) Registration performance	23
g) Financial review	26
Section two: Accountability Report.....	33
4. Council and Committee structure.....	33
5. Statement of the General Dental Council and the Chief Executive's responsibilities	36
6. Governance statement	37
7. Remuneration and staff report	47
8. The Certificate and report of the Comptroller and Auditor General to the Houses of Parliament and the Scottish Parliament.....	57
9. Independent auditor's report	62
Section three: Financial statements.....	66
10. Accounts	66
11. Notes to accounts.....	70
12. Advisers	94
13. Appendix	95
a) Account Determination	95

Section one: Performance analysis

Our performance analysis summarises our statutory purpose, who we are, what we do, and who we regulate. It includes a summary of our achievements and progress throughout 2022 and our overall performance in ensuring public safety and protection.

1. Statutory purpose

The General Dental Council (GDC) is the UK-wide statutory regulator of the members of the dental team. They numbered over 115,000 people as of December 2022, comprising over 44,000 dentists and 71,000 dental care professionals (DCPs). We regulate the whole dental team which comprises dentists, dental nurses, dental hygienists, dental therapists, orthodontic therapists, dental technicians, and clinical dental technicians.

Our purpose:

Our primary purpose is to protect patient safety and maintain public confidence in dental services. Our over-arching objective, which is set out in the Dentists Act 1984, is the protection of the public. We achieve this through the pursuit of the following objectives:

- To protect, promote and maintain the health, safety and well-being of the public.
- To promote and maintain public confidence in the professions regulated.
- To promote and maintain proper professional standards and conduct for members of those professions.

Patients and the public should be confident that the treatment they receive is provided by a dental professional who is properly trained and qualified and who meets our standards. Where there are concerns about the quality of care or treatment, or the behaviour of a dental professional, we will investigate and take action if appropriate.

We fulfil our purpose by using our statutory powers to:

- Grant registration only to those dental professionals who meet our requirements on education and training, health and good character. Only those who are registered with us can practise dentistry in the UK.
- Assure the quality of dental education and training programmes leading to registration with the GDC.
- Assure the quality of specialty training leading to dentists being able to describe themselves as specialists.
- Set standards of conduct, performance and ethics for the dental team.
- Investigate concerns raised about dental professionals and where appropriate, take action through our Fitness to Practise (FtP) process.
- Protect the public from individuals carrying out dentistry while not registered.
- Ensure dental professionals keep their skills up to date through our continuing professional development (CPD) requirements.

In addition, we fund the Dental Complaints Service (DCS), which provides a free and impartial service to support patients and dental professionals in using mediation to resolve complaints about private dental care.

2. Message from the Chair and Chief Executive

As 2022 started we continued to experience the impact of the COVID-19 pandemic. We had made adjustments to how we worked, with hybrid working and virtual hearings becoming commonplace.

Rising inflation added additional pressure over the summer period, when the Council consulted on and developed its Corporate Strategy for 2023 – 2025. Extensive stakeholder engagement informed our strategic ambitions as we developed our Costed Corporate Plan. The Annual Retention Fee (ARF) we announced was also lower than we indicated when we consulted on it.

If high inflation is sustained, we may need to increase the level of the fee in 2024 and 2025 but any such increase will, at most, be in line with the rate of inflation at the time, or as a result of other exceptional and unanticipated circumstances.

Throughout the year we monitored our planned activity to determine whether we continued to deliver our statutory purpose, maintaining patient safety and public confidence. This was challenging and the delivery of some of our statutory processes was simply too slow in 2022. The paramount causes of this were shortfalls in staff capacity and capability. We experienced high levels of sickness as pandemic restrictions were lifted, disrupting our work, and we were also struggling with high numbers of vacancies as staff left the GDC and we continued to encounter significant difficulties in promptly replacing them. We took action to address this and over the year, dealt with the staff shortfalls but the staff we recruited are, of course, less experienced in the GDC than those they replaced.

Notable deliveries in 2022 included the launch of the Dental Professionals Hearings Service, to further highlight the independence of the hearings function from our investigation and prosecution functions and to improve the experience for all who attend a hearing. We consulted on proposed changes to learning outcomes and behaviour expectations for education and training programmes leading to registration, introducing the term ‘safe practitioner’ to describe newly qualified dental professionals.

Back-office systems are critical to our operational effectiveness and efficiency. We completed the work to replace our finance system, with the new system going live in early January 2023, and continued to improve and upgrade our IT and telecommunications infrastructure.

Reform of legislation governing international routes to registration moved a step closer when the Department of Health and Social Care (DHSC) published the outcome of the public consultation on its proposed changes to the legislation and started the parliamentary approval process.

However, while removing the overly prescriptive constraints is a vital first step to creating a more effective registration system, the new powers come into effect 12 months after the legislation is laid and we will need time in 2023 and beyond to develop new approaches, carry out the required consultation on new rules and follow mandatory process to procure the supply of necessary services.

In the absence of wider regulatory reform, we increased our efforts to improve our fitness to practise processes and systems within the current legislation. We had already increased the capacity of our fitness to practise casework team and in 2022 we modernised preliminary meeting guidance, changed the process for making admissions at the start of the preliminary hearing, introduced flexible listings for hearings and consulted on proposed new guidance for Interim Order Committees. Each change may be small but, cumulatively, they will make people's experience better in what we know is a stressful and adversarial process. As part of delivering the commitments from our Equality, Diversity and Inclusion (EDI) Strategy 2021-2023, we published new data about the protected characteristics of those dental professionals on our registers who had provided this information, leading to a reliable breakdown of fitness to practise cases by EDI characteristics, including ethnicity.

Assuring the quality of education and training programmes which lead to registration as a dental professional is essential to ensuring that patients are safe. During the academic year August 2021 – July 2022 we granted approval to four new programmes, quality assured six dental care professional education providers and six awarding organisations through monitoring, and carried out targeted monitoring of 15 bachelor of dentistry and 15 dental hygiene and therapy programmes.

We were pleased to welcome Ilona Blue as a new lay member of the Council in April 2022, following an open and competitive recruitment exercise. She replaces Crispin Passmore who had resigned in December 2021.

Finally, we would like to thank the GDC's Council Members, associates and staff for continuing to make progress on our priorities in a challenging year and dental professionals for delivering dental services and keeping patients safe.



Lord Toby Harris
Chair



Ian Brack
Chief Executive and Registrar

Lord Toby Harris
Chair

Ian Brack
Chief Executive and Registrar

3. Business overview 2022

a) Who we are

The GDC is overseen by a non-executive Chair and Council, composed of 12 members, six of whom are non-registrant (lay) members and six are registered dental professionals. In 2022 we employed an average of 362 full-time equivalent employees (2021: 339). In addition, around 500 associates and volunteers helped us deliver a range of activity including Fitness to Practise and appeal panels, Registration assessment panels, education quality assurance, and progressing complaints received by the Dental Complaints Service (DCS).

We had five directorates in 2022:

- Fitness to Practise.
- Legal and Governance.
- Organisational Development.
- Registration and Corporate Resources.
- Strategy.

These directorates are led by the Chief Operating Officer and Executive Directors who are members of the Executive Management Team (EMT).

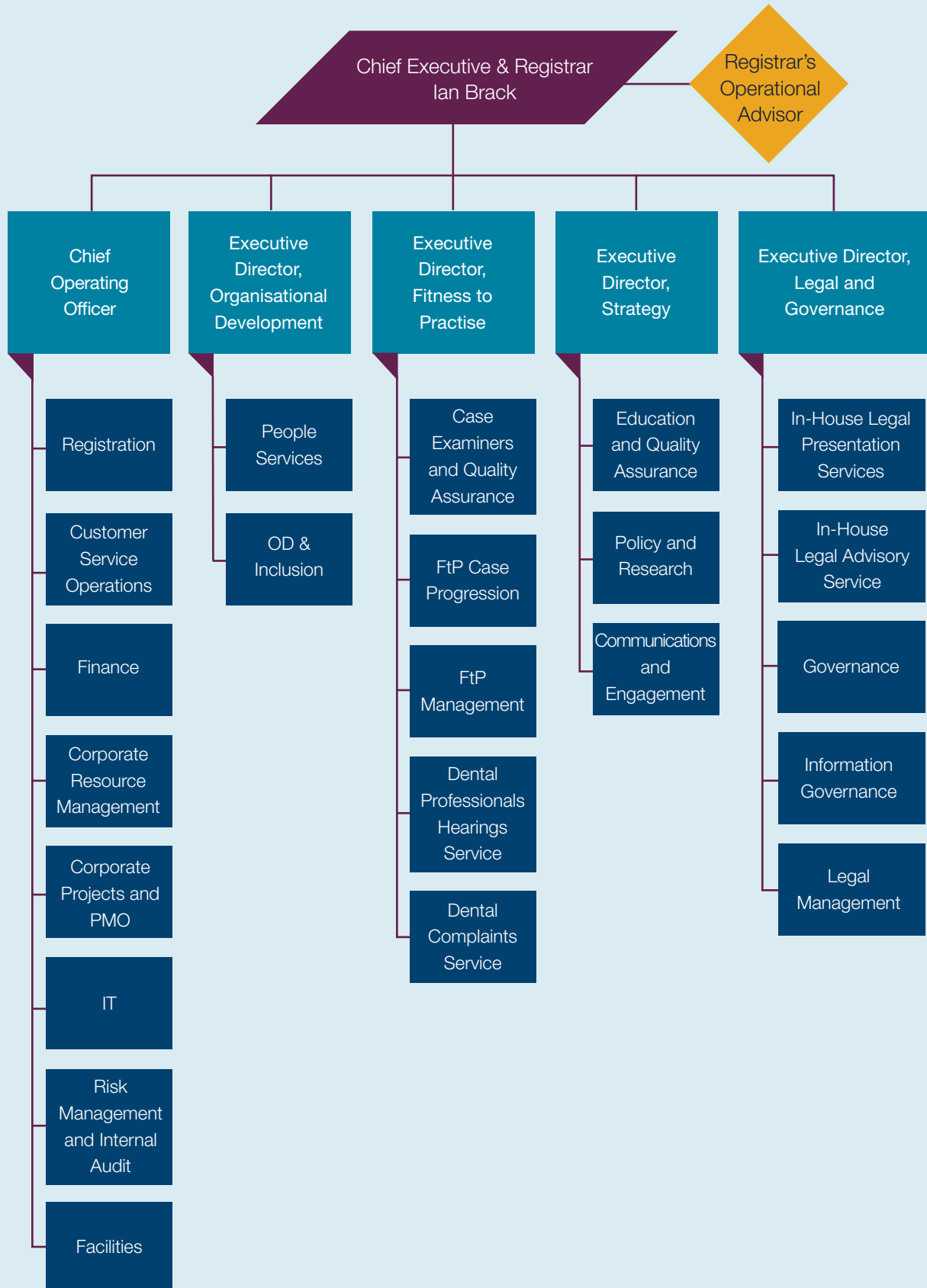
The directorates are all overseen by the Chief Executive, who is also Registrar and Accounting Officer.

In 2022, the EMT was responsible for:

- Leading and supporting the delivery of GDC's services and operations and improving their quality and efficiency.
- Developing the new corporate strategy for 2023 – 2025, which was approved by the Council in October.
- Implementing the 2020 – 2022 corporate strategy.
- Providing regular management reports to the Council and ensuring appropriate reports are provided to Council committees regarding matters within their remit.
- Identifying and reporting strategic risks to the Council and ensuring ownership of risk is allocated at the right level with clear accountability.



GDC organisational structure 2022



b) Commitment to equality

We believe that Equality, Diversity and Inclusion (EDI) means that:

- Everybody is entitled to equal opportunity to fulfil their potential. (**Equality**)
- Everybody is different and that we are stronger for it. (**Diversity**)
- We remove barriers to ensure differences are valued and that everyone has the opportunity to contribute. (**Inclusion**)

In all our day-to-day and project work, we consider the needs of different groups or individuals and recognise the need to:

- Eliminate discrimination, harassment, or victimisation.
- Advance equality of opportunity; between people who share a protected characteristic and those who don't.
- Foster good relations between people who share a protected characteristic and people who don't.

We remain committed to giving equality, diversity and inclusion proper consideration in all that we do, both as a regulator and as an employer. Our approach to public protection is underpinned by our belief that all individuals should be treated fairly and have access to equality of opportunity.

We encourage all dental professionals to provide their equality and diversity information, under the headings of the protected characteristics, including age; disability; gender reassignment; race; religion or belief; sex; sexual orientation; marriage and civil partnership. In addition, we publish equality data for fitness to practise cases that are referred for assessment.

We carry out Equality Impact Assessments for all new policies and initiatives and collect equality data when we undertake any public consultations. We use this information to help us understand and segment the responses and to understand the impact on people with a range of protected characteristics.

As a member of the Diversity in Dentistry Action Group (DDAG) network, we support the Group's core ambition for practical action to ensure that the principles of equality, diversity and inclusion are central to dental care and are part of core standards for all dental professionals.

More information on our commitment to EDI can be found in our [EDI Strategy 2021 – 2023](#).



c) Sustainability

We seek to minimise our environmental impact in several practical ways. Our London office incorporates a sustainable design, energy efficiency and Carbon Dioxide (CO₂) reduction, and a building management system, that allows us to be more energy efficient.

In our Birmingham office, we have worked with the landlord to recycle as many waste streams as possible. The office lighting has motion sensors and is reduced after a period of inactivity, and there are recycling points in the kitchens. We have worked alongside our landlord to improve the heating ventilation, and air conditioning system, which allows us to better manage the office temperature whilst being more energy efficient.

All staff are encouraged to use public transport and have access to the Cycle to Work scheme where we provide a bicycle purchase as part of a salary sacrifice employee benefit, which is exempt from National Insurance. Both offices have secure cycle storage facilities. Print usage is actively managed and monitored and staff are encouraged to use scanning and electronic filing. Our Committees use electronic documents instead of paper, and print usage is actively managed as part of our drive to reduce waste. All confidential waste and mixed waste is securely recycled.

We consider sustainability issues within our procurement and investment practices. Our investment advisors, who manage our financial asset portfolio, utilise Principles for Responsible Investment concepts, supported by the United Nations, in any investment decision.

Carbon footprint

We are outside the scope of mandatory reporting required by central government. Information of our carbon footprint has been calculated using data readily available for our energy usage and business travel, using the relevant requirements of the Greenhouse Gas Protocol Corporate standard and details both absolute and normalised (relative) emissions.

Our measurable carbon emissions for 2022 were 133 tonnes of carbon dioxide equivalent (tCO₂e). The largest source of our emissions was electricity and gas, which accounted for 114.39 tonnes of CO₂. Data for our Gas usage in 2021 was not available and is therefore disclosed for the first time in 2022; this results in an increase of carbon emissions in 2022. (86.1% of the total). We saw a significant increase in business travel miles, which reflected a return to travel which is closer to that of pre-pandemic times. In addition, we saw an increase in energy costs as our offices were open for longer in 2022, compared to 2021. We do not have any direct (Scope 1*) emissions.

Breakdown of annual greenhouse gas emissions by activity type for 2022

Emission type	Activity	Units	2022 (tCO ₂ e)	% of Total	2021 (tCO ₂ e)	% of Total
Indirect energy (Scope 2)	Emissions from the purchase of electricity, including heat, steam and cooling (KWh).	302,416	58.48	44.0	96.62	86.2
Other indirect emissions (Scope 3)	Emissions from the purchase of gas, including heat, steam and cooling (KWh).	306,288	55.91	42.1	N/A	N/A
	Emissions associated with grid losses, in getting electricity from power plant to organisation (KWh).	302,416	5.35	4.2	8.31	7.4
	Business travel (miles)	64,499	13.24	9.7	6.66	6.0
Total emissions (tCO₂e)			132.98	100%		

*Scope 1 emissions arise from organisation-owned and operated vehicles, plant and machinery

d) Business Plan 2022 review

Throughout 2022 we continued to evolve how we worked in the post pandemic environment. We made further adjustments to how we delivered our statutory functions, with hybrid working in both our London and Birmingham offices and virtual meetings and hearings becoming commonplace.

Rising inflation added further pressures and challenges, creating additional uncertainty around our future income and expenditure.

It was with that uncertainty that we consulted on our Corporate Strategy for 2023 – 2025, over the summer period. Extensive stakeholder engagement informed our strategic ambitions as we developed our strategy for 2023 – 2025 and the associated plans. We announced an Annual Retention Fee (ARF) lower than we indicated when we initially consulted on it. However, if high inflation is sustained, we may need to increase the level of the fee in 2024 and 2025 but any such increase will, at most, be in line with the rate of inflation at the time.

The dental sector continued to face different pressures and challenges. Our research pointed to the system being overstretched, with increased patient demand and a shift in dental professionals moving away from NHS dental services to the private sector, creating significant access issues to NHS services for patients.

Costed Corporate Plan 2022-2024

The Costed Corporate Plan (CCP) for 2022 was designed to be flexible and to facilitate changes to the detail and profile of the plan throughout the year as priorities changed. Working in a new post lockdown environment there were a number of factors that influenced the delivery of our planned work.

We experienced high levels of sickness as pandemic restrictions were lifted, disrupting our work, and we struggled with high numbers of vacancies as staff left the GDC and we continued to encounter significant difficulties in promptly replacing them. We took action to address this and over the year, dealt with the staff shortfalls but the staff we recruited are, of course, less experienced in the GDC than those they replaced.

Throughout the year we monitored our planned activity to determine whether we continued to deliver our statutory purpose, maintaining patient safety and public confidence. This was challenging and the delivery of some of our statutory processes was impacted in 2022. The paramount causes of this were shortfalls in staff capacity and capability, which had an impact on our ability to deliver business as usual activity as well as projects across the year.

We regularly reviewed and monitored the CCP to ensure that high priority work was resourced, supported and delivered. This resulted in several revisions to the plan for 2022 to ensure effective delivery, which are detailed below.

At the beginning of the year there were 73 projects on our workplan for 2022, and an additional two projects were added during the year.

Of these 75 projects:

- 18 projects were completed.
- 30 projects are in progress and remain on track for delivery in 2023 or 2024.
- 13 projects had their end dates moved, due to changes in resource availability, scope and schedule.



- 14 projects were stopped and removed from the plan. Of these five were combined with other projects, two were moved into business as usual activities and seven were cancelled as they were either no longer relevant due to changes in the landscape or deprioritised due to other activities on our workplan.

Further details of our Corporate Costed Plan projects can be found in the [Costed Corporate Plan 2023 – 2025](#) report, published separately.

Achievements and progress in 2022

Detailed below are some of the key areas of work progressed or completed and projects implemented in 2022:

Dental Professionals Hearings Service

We created a new identity and name for our hearings service and launched the Dental Professional Hearings Service in June 2022. This further highlighted the independence of the hearings function from our investigation and prosecution functions and improved the experience for all who attend a hearing. All communications relating to a hearing now come from the Dental Professionals Hearings Service, which has its own dedicated [hearings website](#), where all the information relating to dental hearings can be found in one place.

Since its launch we have sought feedback from users and stakeholders, and work continues to make further improvements to the hearings service based on the feedback received. Improvement work completed in 2022 included ensuring that the service was accessible, and that our communications were clear, concise and appropriate in tone to all parties.

GDC Corporate Strategy 2023 – 2025

We developed and consulted on our new Corporate Strategy for 2023 – 2025, which was approved by Council in October 2022. Extensive stakeholder engagement activity took place throughout 2022 to inform our strategic ambitions and priorities. This work was undertaken in tandem with the development of our Costed Corporate Plan for 2023 – 2025 to ensure the work we had planned was aligned with our strategic direction.

Tone of voice of our communications

Ensuring our communications are effective and appropriate for each of our audience groups remains a priority for us. We wanted to ensure our communications were appropriate and relevant to different audience groups, and knew we needed to improve our tone of voice. All GDC staff received training on writing styles, the use of plain English and using different language for different audiences and channels.

This change has been well received, and work will continue in 2023 to further improve our tone of voice, with a particular focus on fitness to practise.

Paperless registration – UK

Work commenced to develop a paperless registration process. This included a review of our existing process, and following an analysis of potential solutions and providers, we sourced solutions to deliver this. We anticipate that this service will be launched in 2024. Once the service is launched for UK applications, we will begin work to understand how we can effectively offer a paperless process for overseas applications.

International registration

We worked closely with the DHSC to progress the legislative changes needed to remove unnecessary constraints on how the overseas registration examination (ORE) is run, and to provide greater flexibility in how we ensure that overseas qualified dental professionals meet the required standards to practise in the UK. The new legislation took longer than we had hoped, eventually becoming law in March 2023. However, many of the changes will not come into effect or have any impact until after March 2024. This will have operational and contractual consequences for the GDC as the existing arrangements remained in place for longer than we had hoped. Work on this will continue in 2023.

We continued to run the ORE throughout 2022, and worked collaboratively with our providers to ensure we were able to confirm examination dates as soon as it was safe and feasible to do so. This enabled us to prioritise the exam invitations to those candidates who were nearing the end of their five-year window.

Implemented additional back office systems to improve organisation efficiency

Back office systems are critical to our operational effectiveness and efficiency. We implemented several new back-office systems in 2022. We completed the work to replace our finance system, with the new system going live in January 2023. We continued to improve and upgrade our IT and telecommunications system infrastructure and upgraded our meeting rooms to improve the effectiveness of our hybrid multisite meetings.

Assuring the quality of education and training programmes

In 2022, we carried out reviews and inspections of education and training programmes. During the academic year August 2021 – July 2022 we granted approval to four new programmes, quality assured six dental care professional education providers and six awarding organisations through monitoring and carried out targeted monitoring of 15 dental school and 15 dental hygiene and therapy programmes.

Safe Practitioner consultation

In late 2022, we consulted on proposed changes to learning outcomes and behaviour expectations for education and training programmes leading to registration. This was important as the learning outcomes were last reviewed in 2015, and we have seen significant shifts in both dentistry and wider society since then. The proposed changes reflected these shifts and included the introduction of the term ‘safe practitioner’ to describe newly qualified dental professionals.

Unplanned work undertaken in 2022

Whilst the level of unplanned work in 2022 was less than previous years, there were still several areas where we were required to complete significant areas of work that were not planned for at the start of the year. These included:

Specialist Lists Assessed Applications (SLAA) process

Previously, all SLAA applications we received to join a specialist list were referred to the relevant Specialist Advisory Committee (SAC) to assess and make a recommendation on whether the dental professional demonstrated an equivalence to a UK Certificate of Completion Specialist Training (CCST). They would then be admitted to the applicable specialist list.

Due to ongoing issues and delays with the processing of these applications, we decided to move this activity in-house, to improve the overall process and our timeliness. Following stakeholder engagement, work commenced in late 2022 to expedite this process. We aim to start assessing these applications in-house later this year.

Regulatory reform

Despite uncertainty over both timetable and scope, preparing for regulatory reform continued to require significant staff time throughout 2022. This included working with the DHSC and other regulators. Due to the continuing uncertainty, we initiated work to consider what we could change within the framework of current legislation. This work will continue in 2023.

e) Fitness to Practise performance

Overview

When concerns are raised with us, we consider these and, if necessary, investigate to assess whether the issues involved may indicate that a registered professional's fitness to practise is impaired.

When we say that someone is "fit to practise" we mean that they have the appropriate skills, knowledge, character, and health to practise their profession safely and effectively. However, fitness to practise is not just about a dental professional's clinical performance or health.

A dental professional's fitness to practise also includes any actions they may have taken which affects the public's confidence in dental professionals and their regulation. This may include matters not directly related to professional practice, for example, committing a criminal act.

If there are concerns about a dental professional's conduct or competence which puts patients at serious risk, or seriously damages public confidence in dentistry, we will investigate and, where appropriate, take action to mitigate that risk. Concerns may arise directly from a patient, by referral from another body (for example, a police notification of a criminal caution or conviction), or from other sources.

We investigate:

- Serious or repeated mistakes in clinical care, for example mistakes in diagnosis or dental procedure.
- Failure to examine a patient properly, to secure a patient's informed consent before treatment, to keep satisfactory records, or to respond reasonably to a patient's needs.
- Not having professional indemnity insurance.
- Infection prevention issues (for example, using dirty clinical equipment during treatment).
- Serious breaches of a patient's confidentiality.
- Potential criminal offences including fraud, sexual misconduct, theft or dishonesty by a dental professional.
- Poor health or a medical condition that significantly affects the registrant's ability to treat patients safely.

If a dental professional's fitness to practise is found to be impaired, a panel may decide on one of the following options available to them:

- Take no action.
- Issue a reprimand.
- Place conditions on registration.
- Suspend registration.
- Remove an individual from the dentists' or DCPs' register.

There is also an appeals process which is open to the dental professional involved in the hearing, the GDC's Registrar and the Professional Standards Authority (PSA).

At any stage in the Fitness to Practise process, we may apply for an interim order to restrict a registrant's practice until their case is resolved.




Closure rate at each stage of the Fitness to Practise process in 2022

The diagram below shows the average closure rate at the different stages of the Fitness to Practise process (this is the average of cases actioned in 2022 rather than the number of cases received). This is illustrative of where the decisions to close cases were made and includes cases that started in previous years, rather than reflecting the outcomes for concerns received in 2022, many of which are yet to be resolved.

Average closure rate at the different stages of the fitness to practise process


Cases received

Of every
100
cases received for review by initial assessment



Assessment process

85
cases progress through to assessment

13

closed immediately with no further action

2 are referred to the NHS


Assessment by case examiners

34

51

closed with no further action


Progressed to hearing

16

18

closed by case examiners

Of the 16 cases that progressed to a hearing:
13 result in sanctions and
3 result in no further action.

Changes in the average closure rates at the different stages of the FtP process from 2020 to 2022	2020	2021	2022
Of every 100 cases received:			
Progressed to Initial Assessment	81	87	85
Progressed to assessment by case examiners	37	43	34
Progressed to hearing by Practice Committee	15	19	16
Sanctions imposed	11	14	13

Summary of Fitness to Practise activity in 2022

Fitness to Practise activity	2020	2021	2022
New concerns received	1,134	1,349	1,264
Assessment decisions made	904	869	1,267
Case examiner decisions made	455	304	326
Caseload at end of year	657	991	899

We received 1,264 new concerns in 2022, compared to 1,349 in 2021 – a 6% decrease. We made 1,242 initial assessment decisions, some of which were from cases received at the end of 2021. A small number of cases were received too late for us to make an initial assessment decision in 2022. Of all the cases reviewed at initial assessment, 85% were referred for assessment.

After further investigation, we made 1,267 assessment decisions in 2022, compared to 869 in 2021 – a 46% increase. This increase was a result of us being able to address the resourcing issues we experienced in 2021. Our caseload in this area decreased, by 9%, which is mainly due to the lower number of concerns received this year.

We further increased the capacity and capability in our casework team through additional recruitment, providing permanent roles for existing experienced caseworkers and improving how we train new starters. We increased the number of casework staff by around 20 full time equivalent (FTE) (40%). We know that it can take up to 12 months to fully train new team members and get them up to speed, so it will take time to get on top of the excess caseload.

We carried our significantly more assessments in 2022. However, as many of these cases had become older than they should have been, we were not able to improve the time it takes for cases to be assessed during 2022.

Many of the assessed cases completed commenced before 2022. We referred 40% of the cases reviewed at assessment stage to case examiners and closed 60% of cases at this stage. This equated to **34%** of total cases received progressing to case examiner review.

Following case examiner review, 19% of the total cases were closed with no further action, 9% closed with advice, warning or undertakings and 16% were referred to a Practice Committee. Of this 16%, **13%** resulted in sanctions and 3% resulted in no further action (compared to 14% and 5% in 2021.)

Case examiners made 326 decisions in 2022, a 7% increase compared to 2021(304). This reflects the increased resourcing that resulted in more cases being referred to case examiners. Of these 326 cases, the case examiners closed 52% and referred 48% to a Practice Committee. In 2021, case examiners closed 55% and referred 45% to a Practice Committee.



There were 156 case examiner referrals to the Practice Committees, a 14% increase compared to 2021. Case examiners also referred seven of these cases to the Interim Orders Committee.

In 2022, the percentage of cases closed at the initial assessment stage increased from 13% to 15% (including those referred to the NHS) while the percentage of cases resulting in a hearing decreased to 16%, compared to 2021 (19%). We believe these changes are, at least in part, as a result of our efforts with the profession and the public to avoid inappropriate matters being raised with us.

Further details of our performance can be found in the Fitness to Practise statistical report, published separately.

Fitness to Practise hearings

Cases referred by case examiners are heard by one of three statutory Practice Committees. Each panel comprises two dental professionals, one of whom must be a dentist, and a lay member. The Practice Committees completed 85 initial hearings in 2022, a decrease from the 115 initial hearings held in 2021. The number of cases awaiting an initial hearing was 145 at the end of 2022, compared to 131 at the end of 2021 – a increase of 11%.

Of these, the number which had missed our nine-month target stood at 78 at the end of December 2022. This compares to 74 in the previous year, an increase of 5%. These increases reflect the relative lack of cases received in 2020, and the case progression issues in the latter part of 2020 and into 2021.

The median time for initial hearings to start was 324 days (10 months and 20 days) from referral by case examiners, compared to 337 days (11 months and 2 days) in 2021. 38% started within 9 months of referral, compared to 35% in 2021. The average length of an initial hearing was 5.0 days, compared to 6.1 days in 2021. Several very long cases finished in 2021, which impacted the increase in hearing length. Most initial hearings conclude within five days.

In 2022 we held 46 hearings for dentists (55%) and 38 for DCPs (45%).

28% of dentists and 13% of DCPs who had cases heard by a Practice Committee were erased from the register (21% overall).

In addition to those erased, 24% of cases involving dentists resulted in suspension, and 61% of cases involving DCPs resulted in suspension (40% overall).

For dentists, 15% of cases resulted in conditions being imposed, and 2% of cases where DCPs had conditions being imposed (11% overall).

For dentists 15% of cases resulted in a reprimand, and for DCPs this was 3% (10% overall).

17% of dentists and 18% of DCPs did not receive a sanction as a result of their hearing (18% overall).

The table below show the outcomes of all Fitness to Practise initial hearings in 2021 and 2022.

Hearing outcome description	Number of outcomes 2021	% of total	Number of outcomes 2022	% of total
Erased and immediate suspension	17	15%	18	21%
Suspended with immediate suspension (with a review)	34	30%	27	32%
Suspension (with a review)	5	4%	3	4%
Suspension	10	9%	4	5%
Conditions with immediate conditions (with a review)	12	10%	9	11%
FtP impaired. Reprimand	6	5%	8	10%
FtP not impaired. Case concluded	18	16%	8	10%
Facts found proved did not amount to misconduct. Case concluded	7	6%	4	5%
Facts not proved. Case concluded	5	4%	2	2%
No case to answer	1	1%	1	1%
Total	115	100%	84	100%

Fitness to Practise interim orders

At any stage in the fitness to practise process, we may apply for an interim order to restrict a registrant's practice until their case is resolved. We do so when we conclude there is a real risk of significant harm to a member of the public, it is in the public interest to protect public confidence in the profession, to maintain professional standards, or where it is in the registrant's own interest.

In 2022, the Interim Orders Committee (IOC) delivered 146 initial outcomes. They imposed no order in 53 cases, imposed interim conditions in 51 cases and an interim suspension in 42 cases. By comparison in 2021, the IOC delivered 152 initial outcomes, imposing no order in 60 cases, interim conditions in 41 cases and an interim suspension in 51 cases.



f) Registration performance

Overview

We maintain a register of dental professionals who meet our standards and can lawfully practise dentistry in the UK.

Everyone who joins the register must be suitably qualified, or pass an assessment, and meet health, character, and English language requirements to be considered fit to practise as a member of the dental team.

There are several routes to registration:

- A recognised UK qualification.
- A relevant European diploma.
- A recognised overseas qualification.
- An assessment of suitability to register, via a GDC panel assessment of skills and knowledge.
- A pass in Parts 1 and 2 of the Overseas Registration Examination.

Specialist lists

We maintain lists of dentists who are suitably qualified or experienced to be considered specialists in specific areas of dentistry.

Continuing Professional Development (CPD)

All dental professionals must keep their skills and knowledge up to date during their career. Undertaking CPD is a requirement of registration with the GDC. These requirements vary by dental profession, but all dental professionals must complete at least ten hours of CPD over each two year period.

Dental professional numbers for 2022

This table shows the total number of dentists and DCPs on the register as of 31 December 2022. DCPs who have more than one title, for example a dental hygienist who is also a dental therapist, are only counted once in this table.

There was a 0.6% increase in the total number of dental professionals on our register, from 114,777 at the end of 2021 to 115,451 at the end of 2022.¹

Registration type	Number of dental professionals	% of total
Dentist	44,125	38%
DCP	71,326	62%
Total	115,451	100%

¹ Note 129 Dentists are also registered as DCPs therefore are included in both numbers in the table

The composition of the register by dental grouping as of 31 December 2022.²

Registration title	Number of dental professionals	% of total titles on the register	Number of new titles added in 2022	% of total newly added in 2022
Dental Nurse	58,292	47.5%	3,779	51%
Dentist	44,125	36%	1,968	27%
Dental Hygienist	8,699	7%	747	10%
Dental Technician	5,107	4%	127	2%
Dental Therapist	4,916	4%	677	9%
Orthodontic Therapist	898	1%	60	1%
Clinical Dental Technician	395	<1%	6	<1%
Total	122,432	100%	7,364	100%

There was a 0.5% increase in the overall number of registered titles in 2022, from 121,824 in 2021 to 122,432 in 2022.

The composition of the register by region of qualification as of 31 December 2022.

Dentists, by region of qualification

Region of qualification	Number	% of total
UK qualified	31,134	70.5%
EEA qualified	7,573	17%
ORE – UK Statutory Examination	3801	8.5%
Rest of the world qualified	1,617	4%
Total	44,125	100%

New additions to the dentists register in 2022, by region of qualification

Region of qualification	Number	% of total
UK qualified	1,061	54%
EEA qualified	729	37%
ORE – UK Statutory Examination	160	8%
Rest of the world qualified	18	1%
Total	1,968	100%

² This table is a count of the number of members of each type of dental professional on the register. A dental professional who has more than one title is counted once for each title that they hold. Therefore, the total for this table is greater than the overall total number of registrants.



DCPs, by region of qualification

Registration type	UK qualified	EEA qualified	Rest of world qualified	Total
Dental Nurse	58,098	143	52	58,293
Dental Hygienist	7,272	407	1,021	8,700
Dental Technician	4,891	194	22	5,107
Dental Therapist	4,079	1	836	4,916
Orthodontic Therapist	861	1	36	898
Clinical Dental Technician	393	0	2	395
Total	75,594	746	1,969	78,309

New additions to the DCP register in 2022, by region of qualification

DCP title	UK qualified	EEA qualified	Rest of world qualified	Total
Dental Nurse	3,760	8	14	3,782
Dental Hygienist	396	13	347	756
Dental Therapist	312	1	371	684
Dental Technician	119	4	4	127
Orthodontic Therapist	44	0	17	61
Clinical Dental Technician	6	0	0	61
Total	4,637	26	753	5,416

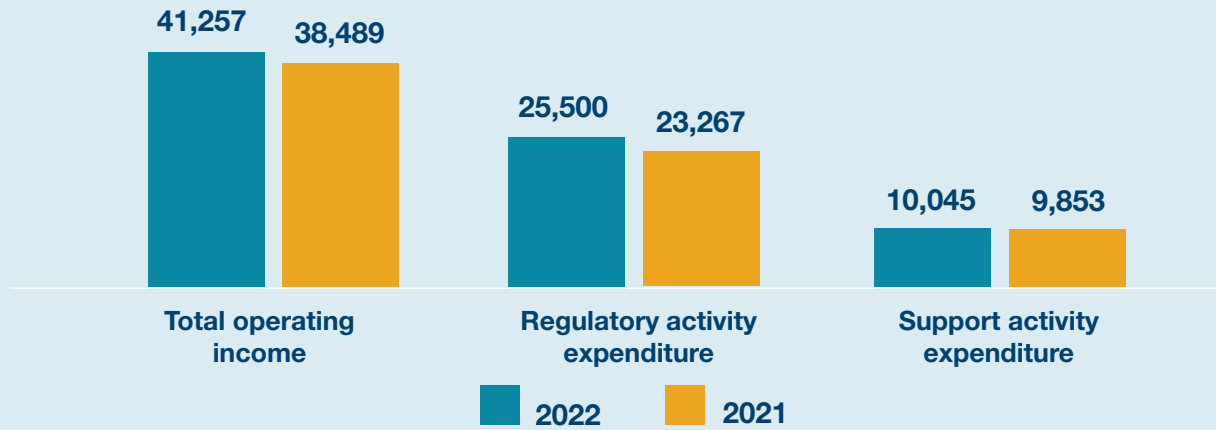
The composition of the register by gender of dentists and dental care professionals as of 31 December 2022

Registration type	Male	% of total	Female	% of total	Total
Dentist	21,179	48.0%	22,946	52.0%	44,125
DCP	5,160	7.2%	66,166	92.8%	71,326
Total	26,339	22.8%	89,112	77.2%	115,451

Further details of our registration performance can be found in the Registration statistical report, published separately.

g) Financial review

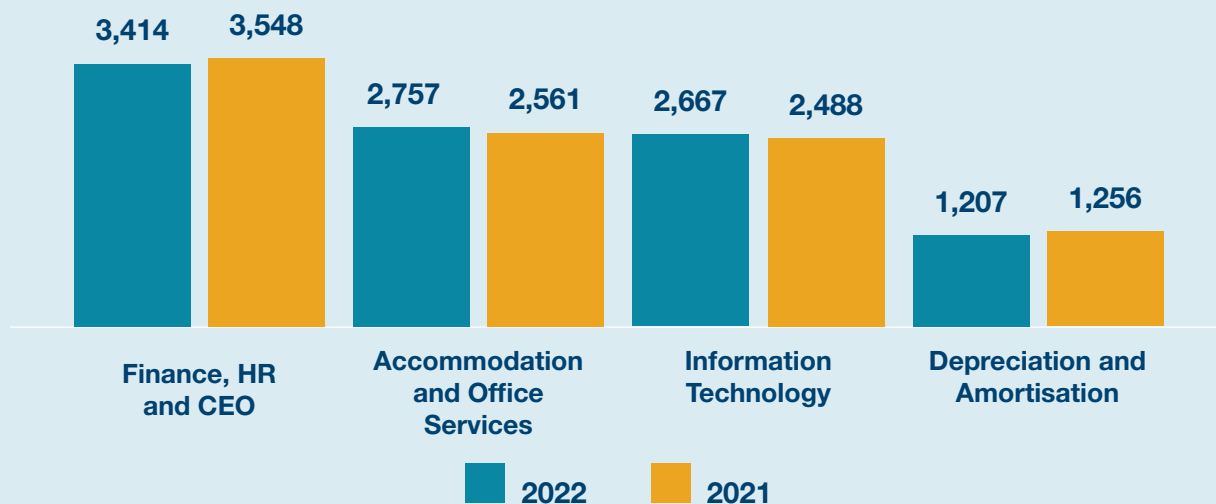
Analysis of income and expenditure (£'000)



Analysis of regulatory activity expenditure (£'000)



Analysis of supporting activity expenditure





Key financial statistics

The accounts on pages 66 to 69 show our income and expenditure in standard accounts format. In order to provide stakeholders with additional information the following table shows our expenditure split by regulatory function:

	Note	2022 £'000	2021 £'000
Operating income			
Registration fees	2	39,732	38,480
Exam fees	2	1,511	-
Other operating income	2	14	9
Total		41,257	38,489
Operating expenditure by activity			
Regulatory activities		25,500	23,267
Support activities		10,045	9,853
Total		35,545	33,120
Operating surplus			
Taxation	7	881	(537)
Investment income and adjustment	2,10	(3,083)	2,020
Other comprehensive income	16	-	(2,362)
Retained surplus		3,510	4,490

Of our operating income in 2022, 71.7% was dedicated to delivery of regulatory activity (2021: 70.2%), 24.9% was utilised for essential enabling functions (2021: 26.0%) and 3.4% utilised for other non-cash expenditure (2021: 3.8%).

Income analysis

We are funded predominately by fees paid by dentists and dental care professionals (DCPs) who must be registered with us to practise dentistry in the United Kingdom. Dentists also pay a separate fee to maintain their entry on the specialist lists.

Total operating income increased by £2.8m in 2022 to £41.3m, (2021: £38.5m). The key drivers for this increase were:

- £1.5m increase in Overseas Registration Examination fees due to exam delivery returning to pre-pandemic levels.
- £0.9m of additional income from an increased volume of registration applications received.
- £0.4m of additional income from the increased dentist annual retention fees, offset by a reduction of £0.2m of DCP annual retention fees.

Expenditure analysis

Total operating expenditure increased by £2.5m in 2022 to £35.6m (2021: £33.1m). The significant (defined as variances over £0.25m) changes to our expenditure by regulatory function in 2022 were:

- An increase of £0.3m in registration panel assessment costs due to the higher level of registration applications received during the year.
- An increase of £1.7m in the running costs of the Overseas Registration Exam as exam delivery returned to pre-pandemic levels.

Throughout 2022, we continued to benefit from efficiency savings generated by previous initiatives and achieved £5.9m of ongoing savings from these projects. We also continue to see a positive return in our investment in Shifting the Balance and the Estates Strategy. These savings represent 16.6% of our 2023 cost base. Cumulative savings over the five-year period to December 2022, total £28.1m.

We restrict the reporting of savings to a maximum of 5 years. Throughout the process of efficiency savings, careful consideration has been given to ensure that the implementation of any saving initiatives does not put public protection at risk. We use these savings to ensure organisational viability by maintaining our reserves at a sustainable position, and by funding programmes that invest in measures to deliver public protection more efficiently by reducing the costs of and burden of regulatory enforcement.

Financial position

The capital employed is £48.4m at 31 December 2022 (2021: £44.9m) comprising total assets of £89.2m (2021: £88.4m) and current and non-current liabilities of £40.9m (2021: £43.6m).

Outlook

In 2022, we fully reviewed our Costed Corporate Plan for the period 2023-2025. In doing this we reviewed and amended our future plans to ensure they were consistent with the Council's new [Corporate Strategy 2023 – 2025](#).

Our total 2023 budget, agreed by the Council in October 2022, reflects an increase of £2.6m (6.5%) from our budget in 2022. The increase reflected work that had been deferred from earlier periods due to the impact of the pandemic, and the known impact of the global economy and UK inflation on our cost base at the time of completing our financial planning. More details of our planned activities for 2023 – 2025 can be found in our published Costed Corporate Plan 2023 – 2025.

Initiatives to generate and monitor new efficiency savings generated from measures already identified will continue in 2023. Whilst we continue to seek new efficiencies, we will ensure that the process of identifying efficiency savings does not put public protection at risk.



Pension Fund

In accordance with the financial reporting standard for pension costs, IAS 19, Broadstone Consultants & Actuaries Limited, the pension scheme actuary, valued the defined benefit section of our pension scheme as of 31 December 2022. For 2022, these results include annuity policy financial assets and the matching liability for insured pensions. A restatement of the results for 2021 has been included in these financial statements on that basis.

The calculations are based on an assessment of the Plan's liabilities as at 31 December 2022. These have been based upon the results of the 1 April 2021 formal triennial actuarial valuation projected forward with allowance for expected investment return, actual contributions and actual cashflows, and have been adjusted to allow for the IAS19 assumptions detailed below. The results are therefore calculated approximately.

Results under the reporting standards can change dramatically depending on market conditions. The liabilities are linked to yields on AA rated corporate bonds, whereas a large proportion of the assets of the Plan are invested in equities or investments that target equity type returns. It is important to note that it is the difference between the assumptions used to project future cashflow and those used to discount them that are important, rather than the absolute value of individual assumptions.

IAS19 requires the discount rate to be derived from the yield available on suitably dated 'high quality' corporate bonds at the effective date of the calculations. Such bonds are generally interpreted to be rated at the level of AA or equivalent status. The discount rate assumption is higher in 2022 than in 2021, reflecting a higher yield on high-quality corporate bonds.

Given the current high level of inflation, the IAS19 valuation for 31 December 2022 allows for:

- Inflation experience since the triennial valuation was undertaken on 1 April 2021.
- Revaluation applying from 1 January 2023.
- Pension increases where these were known.

The result has increased the defined benefit obligation (i.e., scheme liabilities for IAS19 purposes) by around 5%.

The assumption for future Consumers Prices Index (CPI) inflation has been applied as being 0.5% per annum below future Retail Prices Index (RPI) inflation (2021: 0.6% per annum). This was derived as the weighted average of a gap of 1.0% per annum prior to 2030 (when RPI will be aligned with CPIH) and 0.2% per annum thereafter.

The weights applied were based on future expected cashflow of a notional scheme of a similar duration. The derived rate of future RPI inflation on this basis is 3.3% per annum (2021: 3.5% per annum) and the derived rate of future CPI inflation is 2.8% per annum (2021: 2.9% per annum).

As at 31 December 2022, the Plan had a surplus of £9.6m based on the IAS19 assumptions adopted. Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted to limit the surplus in the financial statements as we are not able to obtain the full economic benefit from that surplus.

As is common with other similar pension scheme arrangements, the trust deeds of the scheme do not allow for any surplus on the winding up of the scheme to be returned to the employer. Instead, any resulting surplus would be distributed to its members. Therefore, any surplus (pension asset) of the scheme at valuation belongs to the scheme, which is a separate legal entity.

Whilst the latest accounting scheme valuation as at 31 December 2022 shows a surplus of £9.6m, this is a moment in time valuation. The most recent formal triennial valuation (April 2021) estimated the long-term liability of the scheme in order to reach a fully funded position (utilising the Pension Regulator's methodology in preparing the calculation) to be £18.3m.

Full details of financial evaluation and assumptions used can be found in note 16 of these accounts.

Liquidity risks

Our cash balance increased to £56.5m (2021: £51.4m) at the close of the year. The balances are cyclical and peak in December/January and in July/August when most dentists and DCPs pay their respective annual retention fees in full, with a small number choosing to pay their annual retention fee through four quarterly instalments. Our expenditure is evenly spread throughout the financial year.

We regularly assess our future liquidity, and this work supports the preparation of the accounts as a going concern. This work was completed in detail and considered by the Council as part of our CCP 2023 – 2025 planning round in October 2022 and last updated in February 2023.

The scenarios we have modelled include assessing a range of income risks, and the impact of impairment of our investment portfolio. Following our modelling, we are satisfied that it is not exposed to any significant liquidity risk.

Those balances not needed for short term operational reasons are invested in line with our investment principles, which were last considered and approved by the Financial and Performance Committee in November 2022.

Reserves

Total reserves held at 31 December 2022 were £48.4m (2021: £44.9m), of which general reserves were £44.6m (2021: £38.3m).

At 31 December 2022, we held £30.1m of liquid and immediately available uncommitted reserves ("free reserves"). In common with other healthcare regulators, we hold free reserves to ensure that our regulatory activities can continue through any period of unforeseen reduction in income or increased expenditure (financial risk).

Our current most significant risk relates to the volatility we are seeing in the external economic environment around inflation and the impact that may have on our baseline expenditure budgets. Given the current unpredictability of the economy and the wide range in economic forecasters predictions, particularly around UK inflation, we may need to access free reserves to ensure the ongoing financial viability of the organisation alongside any reprioritisation of our planned activity.

Our free reserves are also held to mitigate against any slippage/deferment of our operational activity between years, short-term fluctuations in the value of our investment portfolio and defined benefit pension scheme obligations. Any short-term fluctuations in financial valuations can impact the value of free reserves at our disposal year-to-year. For 2022, we estimate we have deferred activity to the value of £0.9m for FtP regulatory activity and completion of our planned research programme which will now complete in 2023.

Our investment strategy and principles are reviewed annually by the Financial and Performance Committee to ensure the level of investment risk is consistent with the Council's appetite. Our defined benefit pension scheme obligations represent a long-term financial risk. The Council continues to look to mitigate and manage this risk through financial opportunities to de-risk the scheme.



Our current approach to budgeting minimises the level of contingency budget we hold for financial uncertainty. Instead, we set any potential financial risk and uncertainty in expenditure against free reserves. This means that there is now a greater probability of the need to call against free reserves, than there would have been previously.

Our reserves policy was last reviewed and agreed by Council in October 2022 and was set with reference to the level of financial risk facing our organisation. Council aim to manage our reserves at a level that is neither excessive nor places our solvency at risk.

Council's approved [Reserves Policy](#) has regard to the:

- Objectives of the Council in pursuit of our statutory and regulatory responsibilities.
- Funding working capital and management of day-to-day cash flows of the Council, where income is concentrated in summer and winter peaks.
- Risks to the income and expenditure of the Council.
- Planned major capital spending programmes.

Our assessment against the CCP 2023 – 2025 plan demonstrates our current expenditure plans would sustain free reserves at 5.1 months of our annual budgeted operating expenditure when adjusted for our current level of weighted financial risk and opportunities (£6.3m).

General Reserves at 31 December 2022		£m
		44.6
Of which:		
Reserves committed to fixed assets		(14.5)
Forecast movement in general reserves per the CCP 2023 - 2025 plan		(5.5)
Current assessment of financial risk over the CCP 2022 - 2024 plan		(6.3)
Deferred activity from 2022		(0.9)
Free reserves as adjusted for current assessment of financial risk		17.4

In setting a target level, Council considered that free reserves at a minimum of three months of operating spend and maximum of six months is appropriate, with a target to be four and a half months of operating expenditure as adjusted for our current assessment of financial risk, by the end of our current three-year plan of strategic activity.

This policy will continue to be reviewed annually to ensure it remains appropriate in light of our increased focus on medium term financial planning challenges and estimates.

External auditors

The accounts have been audited by our auditors, haysmacintyre LLP of 10 Queen Street Place, London, EC4R 1AG and, in accordance with the Dentists Act 1984, by the Comptroller and Auditor General, National Audit Office, 157–197 Buckingham Palace Road, Victoria, London SW1W 9SP.

Haysmacintyre LLP were re-appointed as the independent external auditor in November 2022, following a competitive tendering process for a contract period of up to 5 years.

The independent auditor's report can be found on page 62 of this report, and the certificate and report of the Comptroller and Auditor General on page 57.

Disclosure of audit information to the auditors

So far as we are aware, there is no relevant audit information of which the General Dental Council auditors are unaware. We have taken the steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the General Dental Council auditors are aware of that information.

Ian Brack,

Chief Executive, Registrar, and Accounting Officer

21 April 2023



Section two: Accountability Report

The Accountability Report sets out how we meet our key accountability requirements to Parliament.

4. Council and Committee structure

Council structure

The Council consists of 12 members: six non-registrant (lay) members and six registrant dental professionals. From 1 January to 31 December 2022, the members of the Council were as follows:

Registrant members	Non-registrant (lay) members
Donald Burden	Lord Toby Harris (Chair)
Angie Heilmann MBE	Terry Babbs
Jeyanthi John	Ilona Blue (from 1 April 2022)
Mike Lewis	Anne Heal
Caroline Logan	Sheila Kumar
Simon Morrow	Laura Simons

In December 2021, lay member Crispin Passmore resigned from the Council. There was a vacancy until 1 April 2022 when, following an open and competitive recruitment exercise, Ilona Blue took office as a lay member of the Council.



Council meetings attendance in 2022

Council Member	Attendance at Council Meeting				
	April	June	Sept.	Oct.	Dec.
Lord Toby Harris	✓	✓	✓	✓	✓
Terry Babbs	✓	✓	✓	✓	✓
Ilona Blue	✓	✓	✓	✓	✓
Donald Burden	✓	✓	✓	✓	✓
Anne Heal	✓	✓	✓	✓	✓
Angie Heilmann MBE	✓	✓	✓	✓	✓
Jeyanthi John	✓	✓	✓	✓	✓
Sheila Kumar	✓	✓	✓	✓	✓
Mike Lewis	✓	✓	✓	✓	✓
Caroline Logan	✓	X	✓	✓	✓
Simon Morrow	✓	✓	✓	✓	✓
Laura Simons	✓	✓	✓	✓	✓

The Council has a number of statutory and non-statutory committees with various roles and responsibilities.

The statutory committees of the General Dental Council

There are six statutory committees to assist in fulfilling the GDC's statutory duty, as set out in the Dentists Act 1984. The committees comprise independent panellists of registrant members and non-registrant (lay) members. Council Members do not sit on the statutory committees. The statutory committees are accountable to the Council for their performance.

The statutory committees are as follows:

Investigating Committee (IC): considers allegations of impaired fitness to practise to determine whether such allegations should be referred to one of the three Practice Committees (the Professional Conduct, Health, or Professional Performance committees) for a full inquiry. The functions of the IC are delegated to case examiners in accordance with the legislative framework.

Interim Orders Committee (IOC): a case can be referred to the IOC at any stage to consider whether an order (such as conditions on practising or a suspension) against a dental professional's registration is appropriate before a full inquiry. Such an order would be made by the IOC when it is necessary for the protection of the public or otherwise in the public interest.

Professional Conduct Committee (PCC): considers allegations of misconduct against a dental professional to decide if the misconduct amounts to an impairment of their ability to practise dentistry.

Health Committee (HC): considers cases where it appears that a dental professional's ability to practise is affected by either a physical or mental health condition.

Professional Performance Committee (PPC): considers allegations of deficient performance against a dental professional to decide if this deficiency amounts to an impairment of their ability to practise dentistry.



Registration Appeals Committee (RAC): considers decisions of the Registrar to refuse entry onto the register, removal from the register and refusal to renew registration.

Further information on the work and membership of the Council's statutory committees can be [found on the Governance section of our website](#).

Members of the statutory committees are appointed by the Statutory Panellists Assurance Committee (SPC). The SPC oversees the recruitment, training, and performance management of the statutory committees. In 2022, the members of the SPC were Sir Ross Cranston FBA (lay Chair), Carol Ashton (lay member), Martyn Green (registrant member), Serbjit Kaur MBE (registrant member), and HHJ Philip Sycamore (lay member).

The non-statutory committees of the General Dental Council

In 2022, the Council was supported by three non-statutory committees:

- Audit and Risk Committee (ARC).
- Finance and Performance Committee (FPC).
- Remuneration and Nomination Committee (RemNom).

This represents a simplified non-statutory committee structure, following the implementation of relevant recommendations from the external Board Effectiveness Review commissioned by the Council in 2019.

All the non-statutory committee meetings held in 2022 were quorate.

The number of meetings held for each committee in 2022, and membership of these committees was as follows:

Committee	Number of meetings held in 2022	Membership
Audit and Risk Committee (ARC)	Seven	Sheila Kumar (Chair) Angie Heilmann MBE Simon Morrow Independent Member - Elizabeth Butler
Finance and Performance Committee (FPC)	Five	Terry Babbs (Chair) Donald Burden Anne Heal Ilona Blue (from 1 April 2022) ^
Remuneration and Nomination Committee (RemNom)*	Four	Anne Heal (Chair) Jeyanthi John Mike Lewis (from 1 October 2022) ^^ Caroline Logan Laura Simons Independent Member - Ann Brown

^ Ilona Blue was appointed as a member of the Finance and Performance Committee on her appointment to the Council.

^^ Mike Lewis was appointed as a member of the Remuneration and Nomination Committee from 1 October 2022.

5. Statement of the General Dental Council and the Chief Executive's responsibilities

The Dentists Act 1984 requires the GDC to prepare annual accounts in the form determined by the Privy Council. The accounts are prepared on an accruals basis and must give a true and fair view of the GDC and its income and expenditure, changes in reserves and cash flows for the financial year.

The Privy Council has appointed the Chief Executive and Registrar as Accounting Officer of the GDC. The Accounting Officer is primarily responsible to the Privy Council and Parliament for the propriety and regularity of GDC finances, for keeping proper records, and for safeguarding the GDC's assets.

In preparing the accounts, the Council and Accounting Officer are required to:

- Observe the accounts determination issued by the Privy Council, including the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards, as set out in the accounts. determination, have been followed, and disclose and explain any material departures in the accounts.
- Prepare the accounts on a going-concern basis unless it is not appropriate to do so.
- Confirm that the Annual Report and Accounts as a whole is fair, balanced, and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced, and understandable.

The GDC and Accounting Officer have considered the above requirements and are of the opinion that, where they apply to the GDC, they have been complied with in all material circumstances, with any significant issues being detailed in the Governance Statement that follows.



6. Governance statement

Executive Management Team scope of responsibility

In my role as the Accounting Officer, I am responsible for maintaining effective governance and ensuring that a sound system of internal control is in place to support the GDC's policies, aims and objectives, whilst safeguarding the organisation's assets, for which I am personally accountable. In carrying out my responsibilities as Accounting Officer, I take into consideration, but am not bound by, the guidance provided in [Managing Public Money](#).

In making my assessment, I have drawn on reports by, and discussions with, internal auditors and by ongoing monitoring of our risk registers. I also drew assurance over the course of the year from the Executive Management Team of the GDC, the suite of performance and financial management information produced by the organisation, and the work of the Council and its committees. As the GDC is not classified as an arm's length body, it is not required to comply with Corporate Governance in Central Government Departments: Code of Practice 2017. We nevertheless consider the good practice principles expressed in that document in developing and reporting on our governance arrangements. Our practices to ensure effective, transparent and accountable governance are set out in the Council Effectiveness section of this statement.

Governance arrangements

The GDC is a body corporate constituted under the Dentists Act 1984. The 12 members of Council, including the Chair, are appointed by the Privy Council. In 2022, one appointment to the Council was made by the Privy Council. This filled the vacant position that arose as a result of one Council Member stepping down at the end of December 2021. The process for the appointment was assured by the Professional Standards Authority, as required by the National Health Service Reform and Health Care Professions Act 2002.

It is the role of the Council to set the strategic direction of the GDC. As a result of the COVID-19 pandemic declared early in 2020, the Council reviewed and refreshed its Corporate Strategy 2020-2022: Right time, right place, right touch, in December 2020. The Council and Executive continued to work to this strategy in 2022. The purpose of the strategy is to align the GDC to its mission and statutory purpose, ensure systems are in place to enable it to monitor performance, hold the Executive team to account, and to ensure probity. The refresh of the Corporate Strategy 2020-2022 did not change the intent of our strategic aims but did result in a shift of emphasis, to make the GDC's role in the system clearer. Throughout 2022, the Council consulted on, and developed, its Corporate Strategy for 2023-2025.

The Council has significant responsibility. It has therefore determined that it can carry out its functions most effectively by delegating certain matters to subsidiary bodies (such as one of its non-statutory committees) or to me in my role as Chief Executive and Registrar. The Council does not delegate:

- The approval of the GDC strategy.
- Statutory rule-making.
- Approval of the annual business plan and budget.
- Approval of the annual report and accounts and any report required to be laid before the Parliaments.
- Holding the Executive team to account for its management of the organisation.

The Council and its committees operate in accordance with Standing Orders and the Council is responsible for setting and monitoring the Terms of Reference for its committees.

There are clear arrangements in place for the management of any conflicts of interest and Council Members' [declarations of interests are publicly available](#).

Non-statutory committees

During 2022, the Council was supported in its role and functions by three non-statutory committees. Each committee comprises of both registrant and lay Council Members. In the case of the Audit and Risk Committee and Remuneration and Nomination Committee, both have continued to be supported by an Independent Member. Full committee membership details can be found in the Council and Committee Structure section of this report.

A key part of the non-statutory committee role is to ensure detailed monitoring and scrutiny of certain matters, on the Council's behalf, and to give the Council assurance based on this. The committee chairs therefore provide an update to the Council after each of the committee meetings and each committee submits an annual effectiveness report to Council, at the end of the year, summarising its performance against its work programme.

Committee meetings held throughout 2022 were held both virtually and in person.

Audit and Risk Committee

The purpose of the Audit and Risk Committee (ARC) is to provide assurance to the Council by scrutinising the organisation's Annual Report and Accounts, the GDC's governance, internal control and risk management systems, and independent sources of assurance provided by the internal and external audit services. This includes monitoring whether agreed actions identified in internal audit reports have been carried out. The Committee reviews the Annual Report and Accounts before submission to the Council for approval. The Committee also scrutinises the arrangements in place for raising concerns in relation to fraud, whistleblowing, and special investigations.

The Committee provides assurance to the Council on the adequacy and effectiveness of the risk management processes in place. This involves reviewing the Strategic Risk Register and the Board Assurance Framework, obtaining assurance on risk management arrangements from internal auditors and completing an annual programme of focused deep dive risk reviews with identified risk owners.

In 2022, the Committee received briefings on the risks associated with: Equality, Diversity and Inclusion (EDI) across the organisation, IT cyber security, procurement and contracts, and legislative reform. It also received briefings on the GDC's internal audit programme and provided scrutiny on the approach to managing strategic risk. The Committee is supported by professional advisors from the internal and external auditors.

During 2022, the Committee supported the procurement and induction of the new internal auditors (RSM) and recommended to the Council the appointment of haysmacintyre LLP as the independent external auditor.



Finance and Performance Committee

The purpose of the Finance and Performance Committee (FPC) is to provide assurance to the Council by challenging and monitoring the Executive on financial and other performance and to work with the Executive to develop an appropriate and proportionate data set to enable the Council to carry out its functions. The Committee works with the Executive to develop the GDC's financial strategy, including the rolling three-year Costed Corporate Plan and budgets, providing the Council with assurance on these so that it can be confident in approving them. Once the financial strategy and budget have been approved by the Council, the Committee scrutinises the Executive's operational delivery against them. It also provides guidance to the Executive on major operational matters with a significant financial impact, such as technology development and investment.

In 2022, the Committee worked with the Executive to develop a new Costed Corporate Plan for 2023 – 2025 and the budget for 2023, which were approved by the Council in October 2022.

The Committee continued to scrutinise fitness to practise performance throughout the year, giving both appropriate support and challenge to the Executive. The Committee also provided close scrutiny of the performance of the registration teams throughout 2022 and supported the Executive in taking the appropriate steps to ensure performance was managed appropriately. The Committee received briefings on the impact of the high number of vacancies across the organisation throughout 2022 and worked with the Executive to ensure that steps were being taken to address the issues in recruitment and retention of staff.

Remuneration and Nomination Committee

The purpose of the Remuneration and Nomination Committee (RemNom) is to provide assurance to the Council by scrutinising the reward policy for the Chief Executive and Registrar, Executive Management Team, Council Members, Independent Members of non-statutory committees, and specific Associate postholders. The Committee scrutinises the process for appointment and appraisal of the Chief Executive and Registrar, Council Members, and Independent Members of non-statutory committees, as well as the arrangements for succession planning for the Chief Executive and Registrar.

During the first part of 2022, the Committee received updates on the process to recruit a new non-registrant Council Member and approved related induction plans. Later in the year, the Committee reviewed the recruitment process, to support continuous learning, and worked with the Executive to produce a long-term recruitment strategy for the Council. In parallel with this work, it scrutinised Council Member reappointment activity at various points in the year.

The Committee also discussed and recommended to Council the appraisal approach for the Chief Executive, considered succession planning arrangements for the Chief Executive (and wider Executive Management Team), discussed the policy and arrangements for agreeing the remuneration of the Chief Executive and Executive Management Team, and approved the remuneration of the Chief Executive.

Statutory Panellists Assurance Committee

In addition to the non-statutory committees detailed above, the Council has exercised the power to establish an 'Appointments Committee', which is named the Statutory Panellists Assurance Committee (SPC). It is governed by the General Dental Council (Constitution of Committees) Rules Order of Council 2009.

The main purpose of the SPC is to assist the Council with the exercise of any appointment of members of the Council's statutory committees, such as Fitness to Practise panels. The SPC's Terms of Reference can be [found on Governance section of our website](#).

In 2022, the Committee received regular updates on the learning and development programmes for panellists, as well as on the quality assurance framework that supported statutory committee decision-making. The Committee provided guidance on the work to separate the adjudications function of the organisation and, following the launch of the Dental Professionals Hearings Service in June 2022, the Committee received updates on the implementation of this work.

The Committee provided scrutiny on the approach to assessing the performance of individual panellists and reviewed the approach for the future recruitment of a cohort of legal and professional advisors.

Council effectiveness

Since the last external review into the Council's effectiveness in 2019, the Executive and Council have kept the Council's performance under review. In 2022, the Council refreshed its Standing Orders to reflect its ways of working and reviewed the role of its non-statutory Committees.

Additionally, the Council held focused discussions on effectiveness during the year, spending time at both its June and December 2022 meetings considering where to focus the next period of review. The Council considered and discussed questions in relation to Council effectiveness in key areas, and work on the way that the Council operates will be taken forward in 2023.

As in previous years, the Council obtained assurance on the effectiveness of its non-statutory committees by receiving effectiveness review reports from each committee at the end of the year. The Council also introduced assurance reporting at each of its Council meetings from the Chairs of the Committees on the work that had been undertaken on behalf of the Council since its last meeting.

On an individual level, and in-line with accepted best practice, Council Members took part in annual appraisal meetings. As preparation for those discussions, individuals were encouraged to reflect on their own performance and to identify areas for development and improvement.

You can find out more information on how the GDC is governed on our website. This includes information on the roles of the Council and its statutory and non-statutory committees, and about individual Council Members. The attendance of Council Members is recorded in Council meeting minutes, which are made publicly available, and a summary table of attendance is provided in the Council and Committee Structure section of this report.

Oversight of strategic risks

The Council retains responsibility for strategic risk oversight at the GDC.

The Strategic Risk Register (SRR) is a live register that is reviewed, scrutinised and approved by the Executive Management Team (EMT) at each of its monthly meetings. The SRR is also presented for review and scrutiny to the ARC at each of its meetings and is presented for review by the Council annually.

Oversight and monitoring of the SRR by the EMT, ARC and Council allows an assessment of the extent to which strategic risks are being mitigated through effective controls, identification of those risks that are outside of the Council's risk appetite and a determination of how the organisation is performing against the risk exposure thresholds that are set by the Council.

When presented at any forum, the SRR is placed in context by a cover paper that highlights key areas of concern, underperformance, and emerging or dormant issues. Also, when the SRR is presented to the ARC and to the Council, a narrative is included for each risk from the respective risk owner which provides further detail to support the three lines of defence included within the SRR.

These risk documents provide information to support and guide decision-making, enable the monitoring of progress against the Council's corporate strategy, and help hold the Executive to account for organisational performance and delivery.

Lying beneath the SRR, to ensure its completeness and that all risks included within it are of a genuine strategic nature, each directorate has an Operational Risk Register (ORR). These ORRs are sub-categorised by team, reviewed and updated on a monthly basis, and are presented to the EMT for scrutiny at least annually. All risks, whether strategic or operational, are aligned with the corporate strategy and rolling three-year Costed Corporate Plan.

The Council reviews its strategic risk appetite annually. All operational and strategic risks have been appropriately aligned with the current risk appetite.

Disclosure of principal risks and uncertainties:

At the end of 2022, the SRR was populated with 14 strategic risks. The topics of these risks included:

Strategic risk consideration	Risk factors
Changes in Government policy	Uncertainty and short notice impact of changes outside of our control could affect our plans, risks and opportunities.
Organisational wide consideration when making decisions	Business decisions that are not considered for their wider or future ramifications could impact performance, quality or lead to other risks being realised.
Effective management	We have encountered significant new challenges in recent years which have challenged senior management to ensure they have the capabilities, experience and necessary knowledge to address these.
Timeliness within fitness to practise	Various factors impact the level of exposure to this risk, including case levels, resourcing, and having effective KPIs, which could result in reduced public safety or confidence.
FtP caseload level	A higher caseload impacts our ability to manage the risk in relation to timeliness in FtP.
Productive, effective, and sustainable working practices	The new ways of hybrid-working have not yet been fully assessed to ensure that we have productive, effective, and sustainable working practices, that can be monitored and evaluated.
Uncertainty regarding constitutional changes	Unknown or uncertain risks in relation to constitutional change could be different between England and the devolved nations, which may impact our ability regulate efficiently and effectively.
Secondary legislation to modernise international registration	Uncertainty about how secondary legislation will happen, as well as associated challenges outside the control of the GDC, and the delay to legislative reform, may impact our ability to plan effectively.
Sufficient and complete identification and addressing of case risks	Not having sufficient guidance and training in place for IOC panels/panellists, could result in inadequate outcomes being reached, reduced public safety or confidence, or loss of PSA standards.
Knowledge and experience of newer Council members	When new members join Council there is a need to build and maintain their knowledge and experience in relation to the GDC, healthcare regulation and of the role of a Council Member.
Increase in real costs and decline in real income	Inflation and cost of living increases, which are primarily outside our control, may impact our ability to plan and manage our income and expenditure.
Planning uncertainties due to legislative reform	Uncertainty around the form, timing and content of reform impacts our ability to plan effectively.
Data loss due to a cyber attack	Increase in volume and sophistication of cyber security crime impacts our ability to detect and prevent it.
Cost and operational efficiency of the GDC estate	Increased operating and repair considerations and costs at both office locations have an impact on our resource requirements and expenditure.



Internal Audit Services

RSM provided the GDC's independent internal audit service during 2022. Following an assurance gap analysis of the strategic and operational risk registers, an internal audit plan for 2022 was developed with RSM and approved by the Audit and Risk Committee (ARC).

Following each internal audit assignment, where necessary, recommendations are made to improve either the design or the application of the control framework. These can be categorised as either 'high', 'medium', or 'low' priority recommendations. Following the agreement of these recommendations, an officer responsible for implementing each recommendation will be assigned and an implementation date agreed. Audit assurance ratings range between four possible assurance levels: substantial assurance; reasonable assurance, partial assurance and minimal assurance.

For 2022, the ARC considered and accepted RSM Internal Audit reports on:

- Health and Safety.
- Registration Counter Fraud.
- Dental Complaints Service.
- Key Performance Indicators.
- Governance.
- Key Financial Controls.
- GDPR.
- Follow up of previously made recommendations (progress report).

For the assurance reviews listed above: one received substantial assurance and the remaining six received reasonable assurance. Throughout these audits, one high priority, eleven medium priority and ten low priority recommendations were made. The high priority recommendation was in respect of data mapping, which we have accepted and are taking measures to address.

The overall internal audit opinion from RSM, on the basis of work undertaken in 2022, was that the GDC has an adequate and effective framework for risk management, governance and internal control. However, their work has identified further enhancements to the internal control framework to ensure that it remains adequate and effective. This is a positive level of assurance and is the second highest awarding available from RSM.

We have in place a centralised internal audit recommendation implementation tracking function. A recommendation tracker is maintained, and confirmation is sought from recommendation owners on the status of recommendations when their implementation date is reached. Performance against how recommendations are implemented has been reported to the Executive Management Team and Audit and Risk Committee throughout the year.

Executive Management Team

The Council is supported by staff, led by the Chief Executive and Registrar, and the other members of the Executive Management Team (EMT).

The Council sets the strategy and policy and determines the outcomes and outputs of the GDC in support of its purpose and values. The means by which those outcomes and outputs are achieved is a matter for the Chief Executive and EMT. In my role as Chief Executive, I am accountable to Council for the Executive's performance. The EMT is responsible for:

- Leading and supporting the delivery of GDC's services and operations and improving their quality and efficiency.
- Implementing the corporate strategy approved by Council.
- Business planning and budgeting.
- Providing regular management reports to the Council and ensuring that appropriate reports are provided to Council committees regarding matters within their remits.
- Identifying and reporting to the Council strategic risks and ensuring that ownership for each risk is allocated at the right level with clear accountability.

During 2022, the EMT met formally at least once a month.

The areas of responsibility of the members of EMT during 2022 were as follows:

Chief Operating Officer: Gurvinder Soomal

Registration, registration operations, customer service, finance and procurement, project delivery, business planning and PMO, IT, risk management and internal audit and facilities, and general oversight of the running of the Birmingham office.

Executive Director, Fitness to Practise: John Cullinane

Fitness to practise casework, case examiners, Dental Professionals Hearings Service, and Dental Complaints Service.

Executive Director, Organisational Development: Sarah Keyes (until May 2022) Dawn Bettridge (Interim Executive Director, Organisational Development (from May 2022 until December 2022))

People Services, organisational development, diversity and inclusion and people development.

Executive Director, Strategy: Stefan Czerniawski

Development of strategy and policy, external communications and engagement, internal communications, research, and education quality assurance.

Executive Director, Legal & Governance: Lisa Marie Williams

Legal services, information governance, governance.

The tier of senior managers sitting beneath the EMT plays a crucial role in leading staff teams across the GDC. Heads of function continued to be consulted and engaged on key matters throughout the year. They also continued to manage updates to the directorate Operational Risk Registers as detailed in this statement.



Management Information and Performance Reporting

The Costed Corporate Plan 2023 – 2025 was developed in 2022 and aligned to the corporate strategy. The GDC revisits its Costed Corporate Plan annually.

In 2022, detailed planning was performed to set the plans and forecast budget for the 2023 – 2025 period. In October 2022, the Council approved the Corporate Strategy, the Costed Corporate Plan and forecast budget for 2023 – 2025.

Delivery against the Costed Corporate Plan for 2022 was monitored throughout the year by the Executive Management Team, using portfolio progress reports and Key Performance Indicators on a balanced scorecard, with progress also reported on a quarterly basis to the Finance and Performance Committee (FPC). The FPC scrutinises this data and reporting and, in turn, provides assurance to the Council on the organisation's performance. In 2022, the status of the GDC's programmes and projects was also reviewed regularly and, together with risk management reporting, these reports informed operational business planning processes.

It was agreed in 2022 that the Council will receive an annual organisational performance report, after the end of each year, which will highlight key information.

Information Governance, Information Requests and Data Security Incidents

Information Governance

During 2022, we maintained our information governance framework, the management and disposal of information, how we identify and respond to data security incidents, and ensure compliance with the Freedom of Information Act 2000 (the FOI Act), UK General Data Protection Regulation (UK GDPR) and Data Protection Act 2018 (the DPA).

We have continued to ensure that all new staff completed e-learning at induction on this legislation, as well as annual refresher e-learning on the UK GDPR.

We have supported a number of complex data sharing and research projects to help ensure that we use information responsibly, effectively and in a way that supports the aims of the GDC.

Colleagues within the Information Governance team have increased their expertise and achieved personal development by completing courses and qualifications on Freedom of Information and Data Management.

We have expanded the headcount of the team by one post but have spent significant time carrying vacant posts due to colleagues leaving and delays in recruiting. At the end of 2022, we had three offers accepted leaving two current vacancies which we will recruit to in early 2023.

Records management work in 2022 continued, with the approval of the Costed Corporate Plan project to better structure and organise our records management work.

All business areas are working on deleting any duplicate and or old files held on the network drives based on the GDC records retention schedule. Business areas are also updating their Asset Register (a list of the information assets they hold) and Records of Processing (a list of the information subject to data protection law).

This project also includes the review and disposal of 68 records boxes which will be completed in 2023.

Information requests

During 2022, we received a total of 410 requests (compared to 278 in 2021). We responded to a total of 348. This included 180 requests for corporate information under the Freedom of Information (FOI) Act and 168 for personal information under the DPA, known as subject access requests (SARs). The 348 requests responded to in 2022 included a number of requests that rolled over from 2021.

We started to record 'complex' FOI requests from quarter three 2022. These are requests that involved several different teams, disparate information or technically challenging exemptions from disclosure. During this period, we recorded 50 complex requests.

The 348 requests responded to in 2022 was an increase of 25%, compared to 2021. (278 total, made up of 213 FOI and 65 SARs). While FOI request volumes in 2022 remained consistent, we saw an increase in the number of Overseas Registration Examination requests, as this resumed in 2022.

92% of FOI requests (166) were responded to within the statutory timeframes (20 working days) or an extension was appropriately claimed to carry out a public interest test. 96% of subject access requests (161) were responded to within the statutory timeframes (30 calendar days) or an extension was appropriately claimed.

Of the 348 information requests we responded to in 2022, four FOI responses and 1 SAR response were appealed to the Information Commissioner Office (ICO), compared to five FOI responses and one SAR response in 2021.

We had the result of one FOI tribunal appeal in 2022, which found that the GDC was right to withhold the requested information.

Data security incidents

During 2022, we continued to centrally record, manage, and report on data security incidents. We have reported and recorded incidents about the use, access, and destruction of personal data by the GDC, and third parties where GDC information is affected. We record incidents but also 'near misses' where an incident almost occurred so that we can learn from these events.

Not all data security incidents recorded are a personal data breach. We recorded 98 Data Security Incidents in 2022, which is a reduction from 113 in 2021. Where a personal data breach has been identified we have ensured that any information lost or disclosed inappropriately through accident or error was recovered. In addition, we ensured that any risks were assessed and responded to, and that any lessons learned were captured to prevent recurrence and improve our service.

For the third year running, no data security incidents were reported to the ICO. This highlights the consistent standard we have achieved during that time in relation to information governance and security. We continue to discuss borderline reportable cases with the ICO to ensure consistency.

Conclusion

As Accounting Officer, having taken into account all reports available to me, including external advice, I remain confident that the Council's system of risk management and internal control are effective to enable the Council to achieve its statutory duties, and to continue to support the GDC's policies, aims and objectives.



7. Remuneration and staff report

The financial aspects of this report are audited by the external auditors, haysmacintyre LLP and the National Audit Office (NAO). Where sections have been audited externally, these have been identified with 'subject to audit' in the header description.

Remuneration report

Council Member remuneration policy

Council Member and Chair remuneration are subject to scrutiny by the Remuneration and Nomination Committee. Remuneration is set using data available from across comparative markets for prevailing rates for similar positions and time commitments for performing the role.

Council Member remuneration was last reviewed by the Remuneration and Nomination Committee in February 2022. The committee agreed to retain the current level of remuneration of Council Members, with this decision being supported by the Council in April 2022. The Council Member Remuneration Policy is next due for review in 2024.

The remuneration for the Chair is set at a rate of £55,000 per annum based on an average commitment of 2 days a week.

Council Members are remunerated at an annual rate of £15,000, based on an average commitment of 36 days per annum. An annual supplement of £3,000 applies for committee chairs.

Executive Management Team remuneration policy

The remuneration policies for the Chief Executive, Registrar and Accounting Officer and executive directors do not include any provision for performance payments. These policies were last reviewed and approved by Remuneration and Nomination Committee in November 2022.

Salary progression for an Executive Director is dependent on the individuals' performance and external benchmarking of pay for comparative roles. Whilst the Chief Executive, Registrar and Accounting Officer agrees the pay for executive directors, any salary increase, or other payments, are subject to scrutiny by the Remuneration and Nomination Committee.

The Chief Executive's pay increase (as and when appropriate) is recommended by the Council Chair and the Remuneration and Nomination Committee and approved by the Council in line with the remuneration policy.

The Chief Executive, Registrar and Accounting Officer's contract of employment requires a termination notice period of six months by the employee or employer. The remaining executive directors' contracts require a termination period of three months to be given by the employer or employee after completion of the probationary period.

All the executive directors are members of the master trust pension scheme.

Staff remuneration policy

The remuneration policy for staff is developed by the Executive Director, Organisational Development in conjunction with the Chief Executive, Registrar and Accounting Officer and executive directors. This policy is developed with consideration of the GDC's position to provide a transparent, sustainable, and fair approach to our reward framework to attract and retain high-calibre people to enable the GDC to achieve its strategic priorities and to fulfil its statutory remit and responsibilities.

We are committed to the principle of equal pay for work of equal value for all employees and aim to ensure that our pay systems are fair and free from bias. We have a duty to promote gender equality and undertake equal pay reviews to eliminate any pay gaps that cannot be explained on objective grounds, and we report on this publicly on an annual basis.

Council Member's fees and expenses (subject to audit)

	2022					2021				
	Fees £000	Employers Pension Contribution £000	Taxable Expenses £000	Tax and NI £000	Total £000	Fees £000	Employers Pension Contribution £000	Taxable Expenses £000	Tax and NI £000	Total £000
Lord Toby Harris (From 1 October 2021) Lay Council Chair	55	-	100	-	55	15	-	100	-	15
Terry Babbs Lay Council member	18	-	600	400	19	18	-	-	-	18
Ilona Blue (From 1 April 2022) Lay Council member	11	-	400	200	12	-	-	-	-	-
Donald Burden Registrant Council member	15	-	3,100	2,000	20	15	-	400	100	16
Anne Heal Lay Council member	18	-	-	-	18	19	-	-	-	19
Angela Heilmann (From 1 October 2021) Registrant Council member	15	-	700	300	16	4	-	100	-	4
Jayanthi John Registrant Council member	15	-	100	100	15	15	-	-	-	15
Sheila Kumar Lay Council member	18	1	-	-	19	16	-	-	-	16
Michael Lewis Registrant Council member	15	-	700	400	16	15	-	-	-	15
Caroline Logan Registrant Council member	15	-	400	100	16	15	-	-	-	15



	2022					2021				
	Fees £000	Employers Pension Contribution £000	Taxable Expenses £000	Tax and NI £000	Total £000	Fees £000	Employers Pension Contribution £000	Taxable Expenses £000	Tax and NI £000	Total £000
Simon Morrow Registrant Council member	15	-	1,400	500	17	15	-	-	-	15
Laura Simons Lay Council member	15	-	100	-	15	15	-	-	-	15
William Moyes (Until 30 September 2021) Lay Council Chair	-	-	-	-	-	41	-	-	-	41
Catherine Brady (Until 30 September 2021) Registrant Council member	-	-	-	-	-	11	-	-	-	11
Crispen Passmore (Until 31 December 2021) Lay Council member	-	-	-	-	-	17	-	-	-	17

Benefits and expenses in kind

The monetary value of benefits and expenses in kind covers any benefits provided by us and treated by HM Revenue and Customs as a taxable emolument. Payments outlined above were net of tax and the tax amounts are paid over to HM Revenue and Customs. Items that fell into this category include travel expenses incurred in relation to Council business.

Executive Management Team remuneration (subject to audit)

The remuneration details for the Chief Executive, Registrar and Accounting Officer and members of the Executive Team are provided in below. The table also discloses the taxable emoluments, other payments (excluding any compensation payments if due) and employer pension contributions, in salary bands for other members of the Executive Management Team who served in 2022 (and comparative information for 2021).

	2022				2021			
	Salary £000	Employer Contri- bution to pension £000	Bonus £000	Total £000	Salary £000	Employer Contri- bution to pension £000	Bonus £000	Total £000
Ian Brack Chief Executive and Registrar	140-145	14	-	155-160	140-145	14	-	150-155
Gurvinder Soomal Chief Operating Officer (2020 appointment salary adjustment) Relocation payment	140-145	14	-	150-155	130-135 10-15	18 70-75*	-	230-235
Lisa Marie Williams Executive Director Legal and Governance	125-130	13	-	140-145	125-130	13	-	135-140
John Cullinane Executive Director Fitness to Practice	100-105	10	-	110-115	100-105	10	-	110-115
Stefan Czerniawski Executive Director Strategy	125-130	13	-	140-145	120-125	12	-	135-140
Sarah Keyes (until 3 May 2022) Executive Director Organisational Development (Full year equivalent)	40-45 (120-125)	4 (12)	-	45-50	115-120	12	-	130-135

Ian Brack has elected to retain his salary below the market rate for his role. The market rate for the role of Chief Executive, Registrar and Accounting Officer, is £165-£170,000. (2021: £160-£165,000).

*Gurvinder Soomal assumed the role of Chief Operating Officer from 1 July 2020. This was actioned during the 2021 financial year. A one-off attraction and relocation payment was given to Gurvinder Soomal in 2021 as part of the estates programme as approved by the Remuneration and Nomination Committee.

None of the Executive Management Team received any performance bonuses during 2022.

Third party payments (subject to audit)

The following payments were made to a recruitment agency for the provision of an interim Executive Director. The figures disclosed are the amounts paid by the GDC for the service and are not salary payments to the individual.

	2022 payment £000	2021 payment £000
Faerfield Ltd - For the placement of Dawn Bettridge Interim Executive Director, Organisational Development (3 May 2022 – 7 December 2022)	155-160	-



Pay multiples (Subject to audit)

To prevent any distortion of results and to enable year on year comparisons, the measurement of 'total remuneration' has been standardised across the organisation to include salary, allowances, performance bonuses and benefits in kind on a full-time equivalent basis for remuneration relating to the current accounting period. It does not include severance payments, employer pension contributions, relocation payments or any remuneration adjustments in relation to prior accounting periods.

Total remuneration ranged in 2022 from £15,000 to £142,087 (2021: £15,000 to £137,949). The banded remuneration of the highest-paid director, the Chief Executive, Registrar and Accounting Officer, in 2022 was £140,000 to £145,000. (2021: £140,000 to 145,000). In 2022 no employees (2021: nil) received total remuneration more than the highest-paid director.

Percentage change in remuneration of highest paid director	2022	2021
% change from previous financial year in the banded remuneration of the highest paid director	0.0%	0.0%
% change from previous financial year in respect of the median remuneration of the organisation's workforce	(0.6)%	(0.4)%

The median remuneration of the workforce fell by 0.6% in 2022, which was due to an increase in junior operational roles in post at 31 December 2022 within Fitness to Practise.

The table below discloses the relationship between the total remuneration of the highest-paid director against the 25th percentile, median and 75th percentile of remuneration of our workforce. Total remuneration of the employee at the 25th percentile, median and 75th percentile is further broken down to disclose the salary component. For 2022, the middle of the banded remuneration of the highest-paid director has been used for the ratio calculation. 2021's disclosure has been updated for comparative purposes.

Pay ratio information	25th percentile	Median	75th percentile
2022			
Total remuneration (£)	29,787	38,045	52,439
Salary component of total remuneration (£)	28,287	37,045	51,939
Ratio (against highest paid director)	4.8	3.7	2.7
2021			
Total remuneration (£)	29,864	38,293	50,676
Salary component of total remuneration (£)	29,864	38,293	50,426
Ratio (against highest paid director)	4.8	3.7	2.8

Pensions

Our main pension scheme is a trust based defined contribution pension scheme, provided by The People's Pension, that meets and exceeds auto-enrolment requirements. Employees contribute 3% of salary and the GDC contributes 6% (2021: 6%). The GDC matches additional employee contributions up to a maximum of 10% employer contributions. At 31 December 2022, 329 employees (90%) were members of the trust based defined contribution scheme (31 December 2021: 327, 92%).

Employees who joined the GDC before January 2015 were able to join a defined benefit pension scheme but had to do that before July 2016. The scheme was closed to new members on 1 July 2016 and following consultation with affected members, the Council made a decision in March 2021 to close the defined benefit pension scheme to future accrual from 31 March 2021.

Members of the defined benefit scheme up until the point of scheme closure made a contribution of 8% of salary. The employer's contribution until 31 March 2021 was 20.3%. No employees remain active members of the defined benefit scheme.

Further information about remuneration and pensions is contained in note 3 and note 16 to the accounts.

Staff report

Staff numbers and emolument details (subject to audit)

The average number of full-time equivalent employees, including the executive directors, those on maternity leave and agency workers, during the year analysed by function, was:

Function	Permanently employed staff (FTE)	Others (FTE)	Total FTE 2022	Total FTE 2021
Fitness to Practise and Hearings	106.0	3.5	109.5	92.5
Registration	59.0	2.3	61.3	59.1
Legal and Governance	58.1	6.0	64.1	72.5
Strategy	33.3	5.0	38.3	37.0
Corporate Resources*	86.8	4.2	91.0	93.2
Total	343.2	21.0	364.2	354.3

*From December 2022, the Organisational Development Directorate was merged into the Corporate Resource Directorate. 2021 figures have been restated for comparative purposes.

Staff composition

Women represent 62% of the workforce (2021: 57%). People aged 50+ represent 22% of the workforce (2021: 21%).

Non-mandatory equality and diversity data has been voluntarily supplied by 87% of our workforce during 2022 (2021: 84%), which shows that 50% (2021: 53%) of our staff are from a white background and 37% (2021: 31%) from an ethnic minority background.



Gender pay gap

The gender pay gap reported in April 2022 (snapshot date April 2021) was an average of 10.6 % (median 15.0%) in favour of men.

The GDC does not pay bonuses, however, payments such as our recognition payments, which are awarded to colleagues to recognise those that have worked above and beyond the normal standards expected are categorised as bonuses for the purposes of gender pay gap reporting. 7.8% of women and 9.87% of men received such payments between April 2020 and March 2021 (snapshot date April 2021) On average, the bonus payments are 5.87% (0% median) higher for women than for men.

Employee absence

Our aim is to treat staff who are ill with sympathy and fairness and, where possible, to provide them with support which will enable them to recover their health and attend work regularly. We rely on early intervention by our line managers conducting a return-to-work interview after each period of absence to manage this effectively.

A total of 3,161 days were lost to sickness in 2022 (2021: 3,052 days). This represents an increase in sickness absence of 3%. An average of 8.5 days per employee was lost due to sickness in 2022. (2021: 8.6 days per employee).

It is worth comparing the absence levels over the last four years which provides a better picture of overall changes in absence levels.

Year	2019	2020	2021	2022
Total days lost	2,702	2,156	3,052	3161
Average days lost per employee	7.4	6.1	8.6	8.5

The most recent 'Sickness absence in the UK labour market 2021' report from The Office for National Statistics stated that the average level of employee absence in 2021 is 4.6 days per year per employee.

Staff turnover

The total staff turnover for 2022 was 25% (2021: 14%). This includes voluntary turnover, dismissals, planned end of fixed term contracts and any agreed redundancies. The voluntary staff turnover for 2022 was 22%, compared to 12% in 2021.

The continuing changes in wider employment market, including the move to candidate driven recruitment market following the pandemic, resulted in the increase of voluntary staff turnover over in 2022. We continue to review our employment offering, including piloting a Hybrid working model.

Diversity and inclusion

We are committed to providing equal opportunities to all and to ensuring that our workforce is as diverse and inclusive as the communities we serve. Our decisions about recruitment, training, promotion, internal and external opportunities are based on ability, capability and potential.

The action plan for the EDI Strategy 2021 – 2023 was reviewed during 2022. A new framework for delivering the strategy was agreed at Council in September 2022. This framework includes the key priorities that will enable the delivery of the commitments made to staff, dental professionals and the public.

During 2022, the staff networks have enabled us to identify content for staff awareness sessions e.g. menopause in the workplace and Black History Month, as well as content to be incorporated into staff and management development activity.

We have three established staff network groups:

- ‘GET’ (Gender Equality Together) Network - an internal staff group to provide a voice for all staff regardless of their gender identity working for the GDC, and in particular women’s equality.
- ‘REACH’ Network – an internal staff group to provide a voice for our staff who come from a wide range of ethnic minority groups and other interested parties.
- GDC Disability Network – a staff group who meet to discuss and advise on issues which affect our disabled colleagues, as well as supporting colleagues who engage with dental professionals and the public.

In addition to the three established networks, 2022 saw the Launch of a new staff network ‘Rainbow’ - an internal staff group for LGBTQ+ staff.

Employee engagement

Throughout 2022, weekly colleague update emails hosted by Executive Directors conveyed important operational information and wellbeing messages to staff.

We continued to utilise Microsoft Teams as a platform for induction, staff development, and awareness events, as well as enabling staff to come together in social settings. GDC Live – a monthly online broadcast covering different elements of GDC business – has seen continued high levels of engagement from staff during 2022, established now as the largest regular engagement opportunity.

In August 2022 the EMT agreed a new Internal Engagement Strategy, which will enable a more strategic-planning approach during 2023.

A new People Forum was established in October 2022, made up of 12 elected staff representatives. This acts as a layered collaborative working group, representative of all staff across the organisation. Future forums will be scheduled on a quarterly basis and will ensure staff views are represented and contribute to the shaping of positive change at the GDC.



Health and safety at work

The GDC's Health and Safety duty is to maintain and promote a healthy harm-free environment. The GDC Health and Safety Committee Membership and Terms of Reference were reviewed in 2020 and were enhanced to assure the Executive Management Team that the organisation's legislative obligations are being met. Those obligations are to safeguard the health, safety and welfare of staff and visitors. The Committee meet on a quarterly basis to review activity at both GDC premises, and a quarterly report is submitted to Executive Management Team and Audit and Risk Committee throughout the year.

The GDC Health and Safety Policy was reviewed in 2022 and continues to be updated on an annual basis. An audit of the GDC's Health and Safety was conducted in 2022 and a reasonable assurance rating was awarded. This is the second highest level of assurance, and the GDC continue to address the issues/recommendations that were highlighted during the process.

During 2022, there were no accidents reported under Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR) (2020:1). Nine minor incidents were recorded across both sites, with most related to minor cuts caused by office equipment. Staff are reminded annually to report accidents and near misses that take place on site to ensure that we maintain a lessons learned log where possible. However, since the introduction of hybrid working there has been a noticeable decrease in accidents and near misses occurring on site.

Our 'Thriving at Work' intranet site provides staff and managers with a significant bank of resources to promote resilience and wellbeing. We have twelve trained Mental Health First Aiders who have been of considerable value to staff.

Off payroll engagements

All highly paid off-payroll workers engaged at any point during the year	2022
Number of temporary off-payroll workers engaged during the year:	1
Of which: Subject to off-payroll legislation and determined as in scope of IR35	1
Number of engagements reassessed for compliance or assurance purposes during the year	-

Off payroll engagement of the Executive Management Team and the Council with significant financial responsibility at any point during the year	2022
Number of temporary off-payroll engagement of Executive Management Team and the Council with significant financial responsibility.	1
Total number of individuals on payroll and off-payroll of the Executive Management Team and the Council with significant financial responsibility during the year.	19

All other employee posts are filled by either permanent, fixed-term, seconded employees, or (for short-term needs <6 months) by workers provided by employment agencies.

Consultancy expenditure

The GDC's expenditure on other consultancy services in 2022 was £227k (2021: £118k).

Compensation for loss of office (subject to audit)

Two employees left under compulsory redundancy terms during 2022. They received a compensation package of between £14,046 and £29,263.

Year	2022	2021
Exit band cost	Number of exits	Number of exits
<£10,000	-	3
£10,000 - £25,000	1	1
£25,000 - £50,000	1	-
Total number of exit packages	2	4
Total cost	£43,309	£27,860

Ian Brack,
Chief Executive, Registrar, and Accounting Officer

21 April 2023



8. The Certificate and report of the Comptroller and Auditor General to the Houses of Parliament and the Scottish Parliament

Opinion on financial statements

I certify that I have audited the financial statements of The General Dental Council for the year ended 31 December 2022 under the Dentists Act 1984.

The financial statements comprise the General Dental Council's:

- Statements of Financial Position as at 31 December 2022;
- Income and Expenditure Account, Statement of Cash Flows and Statement of Changes in Reserves for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards. In my opinion, the financial statements:

- give a true and fair view of the state of the General Dental Council's affairs as at 31 December 2022 and of the surplus for the year then ended; and
- have been properly prepared in accordance with the Dentists Act 1984 and Privy Council determinations issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Entities in the United Kingdom. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the General Dental Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the General Dental Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the General Dental Council's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Council and the Chief Executive with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the General Dental Council is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements nor my auditor's certificate. The Council and Chief Executive are responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Remuneration and Staff Report subject to audit have been properly prepared in accordance with Privy Council determinations made under the Dentists Act 1984; and
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the General Dental Council and its environment obtained in the course of the audit, I have not identified material misstatements in the Annual Report

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- I have not received all of the information and explanations I require for my audit; or
- adequate accounting records have not been kept by the General Dental Council or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by law are not made; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Council and Chief Executive for the financial statements

As explained more fully in the General Dental Council and Chief Executive's Responsibilities, the Council and the Chief Executive are responsible for:

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as the Council and Chief Executive determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- assessing the General Dental Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council and Chief Executive either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so or anticipates that the services provided by the General Dental Council will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Dentists Act 1984.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

Based on my understanding of the Council, I identified that the principal risks of non-compliance with laws and regulations related to the Dentists Act 1984 and I considered the extent to which non-compliance might have a material effect on the financial statements. I also considered those laws and regulations including the Framework of authorities that have a direct impact on the preparation of the financial statements such as the accounts determination issued by the Privy Council, including the relevant accounting and disclosure requirements, and the Dentists Act 1984.

I evaluate management's incentive and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the risk of posting inappropriate journal entries and management bias in accounting estimates was low. Audit procedures I performed included:

- Discussion with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals;
- Challenging assumptions and judgements made by management in their critical accounting estimates; and
- In addressing our assurance over regularity, considering any special payments made in year, any off-payroll arrangements, review of Council and Audit and Risk Committee papers and minutes and an overall comparative review of current year to prior year.

Because of the inherent limitations of an audit, there is a risk that I will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as I will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

4 May 2023

9. Independent auditor's report

Opinion

We have audited the financial statements of the General Dental Council (“the Council”) for the year ended 31 December 2022 which comprise the Income and Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Reserves, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards.

In our opinion, the financial statements:

- give a true and fair view of the state of the Council's affairs as at 31 December 2022 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards; and
- have been prepared in accordance with the requirements of the Dentists Act 1984 and the directions issued thereunder by the Privy Council.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Council Member's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Council's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.



Other information

The Members of Council are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Council and its environment obtained in the course of the audit, we have not identified material misstatements in the annual report.

We have nothing to report in respect of the following matters where we report to you if, in our opinion:

- adequate accounting records have not been kept by the Council, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Council and Chief Executive

As explained more fully in the Statement of the Council and Chief Executive's Responsibilities, the Council and Chief Executive as Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council Members are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Council, we identified that the principal risks of non-compliance with laws and regulations related to the Dentists Act 1984, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the accounts determination issued by the Privy Council, including the relevant accounting and disclosure requirements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the risk of posting inappropriate journal entries and management bias in accounting estimates was low. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Members of Council, as a body, in accordance with the Dentists Act 1984 and the directions issued thereunder by the Privy Council. Our audit work has been undertaken so that we might state to the Members of Council those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the Members of Council as a body, for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP

Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

26 April 2023

Section three: Financial statements

10. Accounts

Income and Expenditure Account

For the year ended 31 December 2022

	Note	2022 £'000	2021 £'000
Income			
Fees	2	39,735	38,480
Overseas Registration Exam	2	1,511	-
Miscellaneous	2	14	9
Total Operating Income		41,257	38,489
Operating expenditure			
Staff costs	3	19,075	18,499
Legal and professional fees	4	6,698	5,094
Council and Committee meetings	5	3,991	3,971
Administration	6	3,793	3,656
Accommodation	6	1,361	1,126
Communications and publications	6	386	532
Total operating expenditure		35,304	32,878
Finance expense	6	241	242
Total expenditure		35,545	33,120
Surplus after operational expenditure		5,712	5,369
Proceeds from sale of assets		-	-
Investment income	2	352	403
Realised losses on sale of investments	10	(639)	(812)
Unrealised (losses)/gains on investments	10	(2,796)	2,429
Surplus for year after investment income and adjustment		2,629	7,389
Taxation	7	881	(537)
Retained surplus after taxation		3,510	6,852
Other comprehensive Income			
Items not reclassified			
Actuarial gains/(loss) on pension scheme assets	16	319	6,797
(Loss)/gain due to effect of asset ceiling	16	(319)	(9,159)
Total other comprehensive income/(expenditure)		-	(2,362)
Total comprehensive income/(expenditure) for the year		3,510	4,490

The notes to the accounts on pages 70 to 93 form part of these financial statements.



Statement of financial position

As at 31 December 2022

	Note	2022 £'000	2021 £'000
Non-current assets			
Property, plant and equipment	8	14,494	15,254
Intangible assets	9	20	11
Financial assets at fair value through profit or loss	10	16,731	20,266
Provision for pension asset	16	-	-
Total non-current assets		31,245	35,531
Current assets			
Receivables and prepayments	11	1,477	1,480
Cash and cash equivalents	12	56,500	51,404
Corporation tax	11	26	-
Total current assets		58,003	52,884
Total assets		89,248	88,415
Current liabilities			
Trade and other payables	13	3,469	5,382
Deferred income	13	31,170	30,553
Provisions	15	-	29
Corporation tax	13	-	3
Total current liabilities		34,639	35,967
Non-current assets plus/less assets/liabilities		54,609	52,448
Non-current liabilities			
Other payables	13	5,868	6,365
Deferred tax	13	368	1,220
Total non-current liabilities		6,236	7,585
Assets less liabilities		48,373	44,863
Reserves			
General reserve		44,592	38,286
Pension reserve		-	-
Unrealised gains on investment reserve		3,781	6,577
Total reserves		48,373	44,863

The financial statements were approved by the Council members and were signed on their behalf on 21 April 2023.

Ian Brack
Chief Executive and Accounting Officer

Lord Toby Harris
Chair

The notes to the accounts on pages 70 to 93 form part of these financial statements.

Statement of cash flows

For the year ended 31 December 2022

	Note	2022 £'000	2021 £'000
Cash flows from operating activities			
Surplus from operating activities	I&E	5,712	5,369
Depreciation and amortisation	6	1,206	1,244
Loss/(Gain) on disposal of property, plant and equipment	6	2	12
(Increase)/Decrease in trade and other receivables	11	(22)	(409)
(Decrease)/Increase in trade payables and other liabilities	13	(2,649)	(311)
Pension reserve funding movements	16	-	(1,989)
Increase/(Decrease) in provisions	15	-	19
Use of provisions	15	(29)	-
Net cash (outflow) / inflow from operating activities		4,220	3,935
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(436)	(166)
Purchase of intangible assets	9	(21)	-
Proceeds from sale of assets		-	-
Proceeds from sale of financial assets	10	3,372	3,243
Purchase of financial assets	10	(3,272)	(2,894)
Investment income	2	352	403
Tax	7	881	(537)
Net cash inflow/(outflow) from investing activities		876	49
Cash flows from financing activities			
Capital element of lease liabilities	8	-	-
Net cash inflow/(outflow) from financing activities		-	-
Net increase in cash and cash equivalents in the period		5,096	3,984
Cash and cash equivalents at the beginning of the period	12	51,404	47,420
Cash and cash equivalents at the end of the period	12	56,500	51,404
Net increase/(decrease) in cash and cash equivalents		5,096	3,984

The notes to the accounts on pages 70 to 93 form part of these financial statements.



Statement of changes in reserves

For the year ended 31 December 2022

	Note	General Reserve £'000	Pension Reserve £'000	Unrealised Gains on Investment £'000	Total Reserves £'000
Balance at 31 December 2020		35,849	373	4,151	40,373
Changes in reserves for 2021					
Total comprehensive income for the year	I&E	4,490	-	-	4,490
Actuarial gain on pension scheme	16	(6,797)	6,797	-	-
Loss due to effect of asset ceiling	16	9,159	(9,159)	-	-
Reserves transfer		(1,989)	1,989	-	-
Unrealised loss on investments	10	(2,426)	-	2,426	-
		2,437	(373)	2,426	4,490
Balance at 31 December 2021		38,286	-	6,577	44,863
Changes in reserves for 2022					
Total comprehensive income for the year	I&E	3,510	-	-	3,510
Actuarial gain on pension scheme	16	(319)	319	-	-
Loss due to effect of asset ceiling	16	319	(319)	-	-
Reserves transfer		-	-	-	-
Unrealised losses on investments	10	2,796	-	(2,796)	-
		6,306	-	(2,796)	3,510
Balance at 31 December 2022		44,592	-	3,781	48,373

The loss due to the effect on pension asset ceiling of £0.3m (2021: £9.2m) is a result of our closure of the GDC Defined Benefit Pension Scheme to future benefits accrual at 31 March 2021.

Closing the scheme to future accrual is part of our ongoing work to de-risk the Council's long-term financial risk in respect of the scheme.

Further information explaining the pension asset ceiling and how it affects us is contained in the pension fund section on page 29 of this report.

The notes to the accounts on pages 70 to 93 form part of these financial statements.

11. Notes to accounts

1. Accounting policies

These financial statements have been prepared in accordance with UK adopted international accounting standards (IAS) and take into consideration the accounting principles and disclosure requirements of the Government Financial Reporting Manual (FrM) 2022 – 2023. This is set out in our Accounts Direction from the Privy Council, reproduced at page 95 of this report. We prepare our accounts under the historical cost convention as modified by the inclusion of investments at market value.

These accounts are prepared on a going concern basis. The principal accounting policies adopted in the preparation of the financial statements, which have been applied consistently, are detailed below.

The GDC was established by an Act of Parliament in 1956 and is domiciled in the United Kingdom. The principal place of business is 37 Wimpole St, London W1G 8DQ.

The financial statements are presented in our functional currency of pounds sterling.

1.1 Format of the accounts

We are required to prepare our annual accounts in a form as determined by the Privy Council. The Privy Council is required to lay the certified accounts before each House of Parliament and the Scottish Parliament. The statutory purpose of the GDC is given in the introduction of the annual report.

1.2 Adoption of new and revised accounting standards

No new accounting standards and interpretations were adopted in the financial year.

1.3 Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with IAS, we must make certain estimates and judgments that have an impact on the policies and the amounts reported in the annual accounts. The estimates and judgments are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgments are made. Actual experience may vary from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

Pension benefits

We account for pensions in accordance with 'IAS 19 Employee Benefits'. In determining the pension cost and the defined benefit obligation of the GDC's defined benefit pension scheme, a number of assumptions are used which include the discount rate, salary growth, price inflation, the expected return on the schemes' investments and mortality rates. The Council has adopted IAS19 (2011) which is effective for periods beginning 1 January 2013. The assumptions are agreed with the qualified actuary and used to calculate the pension provision. Further details are contained in note 16 to the accounts.



Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted to limit the surplus in the financial statements as we are not able to obtain the full economic benefit from that surplus.

As at 31 December 2022 the plan has a reportable surplus of nil, based on the IAS 19 assumptions adopted.

Provisions

We provide for legal or constructive obligations which are of uncertain timing or amount at the date of the Statement of Financial Position based on the best estimate of the expenditure required to settle the obligation.

Depreciation and amortisation

We account for depreciation and amortisation in accordance with 'IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets'. The depreciation and amortisation expense is a recognition of the decline in the value of the asset and the allocation of the cost of the asset over the periods in which the asset will be used.

Judgments are made on the estimated useful life of the assets, which are regularly reviewed to reflect the changing environment.

Further details are contained in the accounting policy on depreciation and amortisation below (note 1.6).

1.4 Going concern

We are a statutory body with a continued provision of service. Our fee income is generated through mandatory registration fees for dentists and DCPs practicing in the UK.

The annual registration fee collection period for dentists was completed in December 2022 with 83% of Dentists opting to pay in full for the year and the remainder paying in quarterly instalments. 88.7% of our total Dentist annual registration fees budget was received in December 2022.

The annual registration fee collection for DCPs covering the period to 31 July 2023 was completed in July 2022, with 53.2% of our total DCP annual registration income for 2023 being received at 31 December 2022.

In total, 76.3% of our budgeted operating income for 2023 was received at 31 December 2022.

We complete detailed scenario analysis to stress test the impact of a potential reduction in registrant numbers on our income over the next 3-year period. The scenarios used reflected available statistical information and modelled the impact of different levels of income risk on our liquidity and forecast level of free reserves. As part of this modelling, we also completed key sensitivity analysis to understand to what extent registrant numbers would have to decline to place us in a critical cash position.

Our ability to mitigate future income risk is also supported by the relatively long lead times in which we complete our operational planning, providing us a further opportunity to reduce our cost base to ensure financial viability can be maintained.

Having reviewed these scenarios and updated our operational expenditure forecast for 2023, we consider that it is appropriate to prepare the financial statements on a going concern basis.

1.5 Property, plant, equipment and intangible assets

Items of property, plant and equipment and intangible assets have been stated at fair value using depreciated historic cost as a proxy.

An annual verification exercise is completed to ensure that the assets are present, and in working condition. Any damaged equipment that is beyond economical repair is disposed of.

Non-Current Fixed Assets are reported as property, plant and equipment under IAS 16. Where appropriate, software and development assets have been classified as Intangible Assets under IAS 38.

Assets under construction are held at the accounting date at cost until they become capable of being operational, when they are transferred to the non-current asset class to which they relate.

Expenditure is only capitalised where the cost of the asset or group of assets acquired exceeds £1,000.

1.6 Depreciation and amortisation

Depreciation and amortisation are provided to write off the cost of the non-current assets evenly over their estimated useful lives. The depreciation and amortisation expense is included within the administration expense line in the income and expenditure account under comprehensive income and expenditure. The useful lives are as follows:

Asset classification	Asset life
Furniture and fittings	Up to 10 years
Plant and equipment	Up to 25 years
IT equipment	Up to 5 years
IT software, licences and software assurance	Up to 5 years
Right of use assets	Over the remainder of the lease

Depreciation rates are reviewed on a regular basis comparing actual lives of assets with the accounting policy rates.

1.7 Impairment

At each Statement of Financial Position date, we review the carrying amounts of our assets to determine whether there is any indication the assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. An impairment loss is charged to the income statement immediately.

When there is a subsequent increase in the recoverable amount of an asset due to a change in the estimates used to determine the recoverable amount, it is treated as a reversal of the previous impairment loss and is recognised to the extent of the carrying amount of the asset that would have been determined (net of amortisation and depreciation) had no impairment loss been recognised. The reversal is recognised in the income and expenditure statement immediately.



1.8 Expenditure

Expenditure is accounted for on an accruals basis when either the goods have been received or the service performed. Irrecoverable VAT is included with the item of expense to which it relates.

1.9 Income

Revenue is accounted for over the period in which we are obliged to maintain an individual's registration. The registration period for dentists is 1 January to 31 December. The registration period for DCPs is 1 August to 31 July.

Registration fees are paid either annually in advance or quarterly in advance. We recognise the income on a straight-line basis across the period to which the registration fee applies. There are no significant judgements or estimates required in assessing GDC's obligations, which are evenly spread throughout the period of registration. The deferred income amount within our creditors is the value of fees that we have received at the balance sheet date that relate to a future financial year.

Fees receivable in respect of Overseas Registration Exams are recognised when the examinations are sat.

Miscellaneous fees, other sales and other income are recognised when the related goods or services are provided. Investment income is recognised when dividends or interest falls due and is stated gross of recoverable tax.

1.10 Leases

For any new contracts entered into during the accounting period, we consider whether a contract is or contains a lease. The lease liability is measured at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or our incremental borrowing rate, which is set in line with the Bank of England Base Rate, at the time of the lease inception.

The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the use, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

Right-of-use assets are depreciated on a straight-line basis from the lease commencement date to the earlier date of either the end of the useful life of the right-of-use asset, or the end of the lease term. Leases are assessed for impairment when such indicators exist.

We have elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

The Council has:

- Treated any leases of underlying asset less than £3,000 as a low value asset.
- Treated any leases with a duration of less than 12 months as a short-term lease.
- Recognised short-term and low value leases on a straight-line basis as an expense to the income and expenditure account.

On the statement of financial position, right-of-use assets have been included in property, plant and equipment and lease liabilities have been included in trade and other payables.

We do not have any sub-lease, sale and leaseback arrangements or arrangements in which we act as a lessor.

Office premise leases

The leased assets held at 31 December 2022, consist of rental agreements in respect of our office premises in London and Birmingham.

The leases held do not include any options to renew for any additional period. Any modifications made to either property is subject to prior agreement with the lessor and with relevant contractual notice.

London office

The lease for the London Office is provided to us on a peppercorn rent basis until January 2057. The conditions of that arrangement stipulate that the premises are to be occupied as the headquarters of the GDC. The lease contains a part variable lease payment based on the retail price index, which is revalued at five yearly intervals.

The peppercorn lease obliges us to hold insurance, to a sufficient sum and with a lessor appointed insurer, against fire and damage to the property. We are also responsible for the upkeep and presentation of the outside of the property at contractually defined intervals.

Birmingham office

The lease for the Birmingham Office requires us to make payments to the lessor in respect of service charges and insurance, these amounts are generally determined annually. Rent charges are subject to a rent review at five yearly intervals. The lease agreement covers the period to 30 September 2033 and does not include an option to terminate early. Should a decision be reached to leave the premises early, an onerous lease risk may arise.

We have an obligation to keep insured, to a sufficient sum and with a reputable insurer, public liability risks relating to the premises.

1.11 Taxation

The Council is taxed as a mutual organisation and is therefore only taxed on outside sources of income. Historically this has been investment income.

Deferred tax is recognised on all taxable temporary differences. However, deferred tax is not provided on initial recognition of an asset or liability unless the related transaction affects tax or accounting profit. In addition, a deferred tax asset is recognised for all deductible temporary differences to the extent that it is probable that the taxable profit will be available against which the deductible temporary difference can be used. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised, or the liability is settled. Measurement is also based on the tax consequences of recovering or settling the carrying amount of assets and liabilities. Changes in deferred tax assets or liabilities are recognised as a component of tax expense in the income and expenditure account.



1.12 Pension schemes

The Council operated three pension schemes during 2022.

Pensions Scheme	Trust
Master Trust	People's Pension
Defined Benefit section	General Dental Council 1970 Pension and Life Assurance Plan
Defined Contribution 'top up' section	General Dental Council 1970 Pension and Life Assurance Plan

Employees joining the GDC after 31 December 2014 are covered by the provisions of the People's Pension Master Trust scheme. We recognise the expected cost of this scheme on a systematic and rational basis, over the period during which it benefits from the employee's service, by payment to the People's Pension of amounts calculated on an accruing basis. Contributions are set as a percentage of pensionable salary, with the employer contribution set at a minimum of 6% and a maximum of 10% of pensionable salary. Liability for payment of future benefits is a charge to the People's Pension.

The two other pension schemes are within the same trust — the General Dental Council 1970 Pension and Life Assurance Plan. The assets of the schemes are held separately from those of the Council and are invested as described in note 16.

Defined benefit section

This section was closed to new employees who received offers of employment dated after 31 December 2014 and closed to new joiners from 1 July 2016. The scheme was closed to future accrual on 31 March 2021, and all active members were transferred to the Master Trust pension from 1 April 2021.

The defined benefit pension section's current service costs, the net of the scheme interest cost, and the expected return on the scheme assets for the year are charged to the income and expenditure account within 'pension costs'. Actuarial gains and losses are recognised immediately within 'other comprehensive income'.

The defined benefit section's assets are measured at fair value at the statement of financial position date. Scheme liabilities are measured on an actuarial basis at the statement of financial position date using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term to the scheme liabilities. The resulting defined benefit asset or liability is disclosed separately in the statement of financial position.

Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted to limit the surplus in the financial statements as we are not able to obtain the full economic benefit from that surplus. Any surplus (pension asset) of the scheme at valuation belongs to the scheme, which is a separate legal entity.

Information on the pension fund valuation is provided on page 86 of this report.

Defined contribution 'top up' section

This section was closed to new joiners with effect from 1 April 2014 and has been closed to any future contribution from 31 March 2021. Contribution was voluntary and the Council made matching contributions of up to 5% of pensionable salary until closure date. Contributions were charged to the income and expenditure account as they fell due.

1.13 Financial instruments

Financial assets

These comprise investments of listed securities, fixed interest securities, equities, and a unit trust which is a managed fund comprising of a mixed portfolio of listed securities and cash deposits. These are classified as 'fair value through profit and loss' for IFRS 9 purposes.

The fair value of the investments is based on the closing mid-market price at the accounting date. Unrealised gains and losses arising from changes in market value are recognised in the income and expenditure account. The value of these assets is disclosed in note 10.

Cash and cash equivalents

Cash and cash equivalents are held at amortised cost and comprise of cash in hand and deposits held at call with banks. The value of these assets is disclosed within note 12.

Trade and other receivables

These are initially recognised at fair value and then carried at invoiced value or amortised cost. These arise principally from the prepayment of services received. The value of these assets is disclosed within note 11.

Trade and other payables

These are initially recognised at fair value and then carried at invoiced value or amortised cost. These arise principally from the receipt of goods and services. The value of these liabilities is disclosed within note 13.

1.14 Reserves

Reserves comprise the information below.

General reserves

Represents the retained results after the transfer of actuarial gains and losses on pension scheme assets.

Pension reserve

Represents the actuarial gains, losses and the effect of the pension ceiling, on pension scheme assets arising from the revaluation of the GDC provision for defined benefit pension scheme asset/liability.



2. Income

2.1 Registration income

	Number	2022 £'000	2021 £'000
Dentists			
Total new registrations	2,013	609	415
Temporary registrations	79	53	33
Retention	42,147	28,591	28,375
Restoration after removal	172	83	83
Total	44,411	29,336	28,906
Dental Care Professionals			
Total new registration	4,748	283	176
Retention (August to December)*	70,011	3,268	3,305
Retention (January to July)**	-	4,641	4,722
Restoration after removal	816	42	69
Total	75,575	8,234	8,272
Specialist			
Additions to specialist list	115	38	62
Specialist annual retention	4,307	309	302
Specialist restoration fee	16	5	6
Total	4,438	352	370
Registration application processing fees		1,810	932
Total Registration Income		39,732	38,480

*2022/23 fee collection (July 2022)

**2021/22 fee collection (July 2021)

The above numbers reflect registrants paying fees during the year as opposed to the number of registrants on the register at 31 December 2022.

2.2 Other income

	2022 £'000	2021 £'000
Exam Fees	1,511	-
Miscellaneous income	14	9
Investment income	352	403
Total other income	1,877	412

3. Staff costs

			2022	2021
	Permanently employed staff	Others	Total	Total
	£'000	£'000	£'000	£'000
Staff Costs				
Wages and salaries	15,332	-	15,332	14,760
Social security costs	1,770	-	1,770	1,631
Pension costs	1,038	-	1,038	1,187
Redundancy and termination payments	22	-	22	135
Other staff costs	783	-	783	668
Sub total	18,945	-	18,945	18,381
Temporary staff	-	130	130	118
Total	18,945	130	19,075	18,499

4. Legal and professional services expenditure

	2022	2021
	£'000	£'000
Legal and professional services		
Auditor's remuneration and expenses:		
External audit	44	30
External audit - National Audit Office	12	11
Internal audit	106	96
Professional Standard Authority fees	303	306
Conduct hearings	1,064	1,079
Counsel fees	1,120	1,336
Expert fees	605	849
Examinations costs	1,686	-
Other fees and charges	1,597	1,299
Other disbursements	161	88
Total	6,698	5,094
During the year, the General Dental Council received the following non-audit services from its external auditors Haysmacintyre:		
For corporation taxation advice	5	-
Total	5	-



5. Council and committee meeting expenditure

	2022 £'000	2021 £'000
Total Council fees and expenses	349	431
Fees paid to committee and panel members	2,076	2,056
Expenses paid to committee and panel members	124	10
Professional fees and expenses for committees and panels	1,154	1,045
Committee and panel meeting expenses	288	429
Committee meeting expenses	3,642	3,540
Total Council and Committee meetings	3,991	3,971

6. Other administration expenditure

	2022 £'000	2021 £'000
Administrative expenses		
Depreciation	1,194	1,219
Amortisation	12	25
Loss on disposal of property, plant and equipment	2	12
Hire of office machinery	3	9
Building leases	304	368
Information technology support and maintenance	1,631	1,450
Personnel costs	1	16
Other operating costs	646	557
Total	3,793	3,656
Finance expense		
Interest charges on finance leases	241	242
Total	241	242
Accommodation expenses		
Business rates	546	598
Cleaning	221	174
Maintenance and repair	379	157
Other accommodation costs	215	197
Total	1,361	1,126
Communication and publication expenses		
Communications and publications	386	532
Total	386	532
Total other expenses	5,556	5,781

7. Taxation

7.1 Analysis of tax charge

	2022 £'000	2021 £'000
Current tax		
UK corporation tax on profits of the year	-	1
Prior year tax adjustment	(26)	1
Foreign taxation	-	1
Total current tax charge	(26)	3
Deferred taxation		
Origination and reversal of timing differences	(650)	318
Effect of tax rate change on opening balance	(205)	216
Total deferred tax	(855)	534
Tax on profit on ordinary activities	(881)	537

7.2 Factors affecting the tax charge for the period

	2022 £'000	2021 £'000
The Council is taxed as a mutual organisation and is therefore only taxed on outside sources of income. Historically, this has been investment income.		
Factors affecting the tax charge for the period		
Profit for year	2,629	7,388
Expected charge at 19.0% (2022: 19.0%)	500	1,404
Effects of:		
Non taxable income	(643)	(1,397)
Adjustment to brought forward values	(3)	(11)
Movement in the deferred tax balance due to a change in tax rates	-	-
Tax on equalisation and value increasing fixed interest investments	(503)	242
Foreign taxation credits	-	1
Remeasurement of deferred tax for change in tax rates	(205)	293
Prior year tax adjustment	(27)	5
Current year tax charge	(881)	537



8. Property, plant and equipment

	2022					
	Leasehold Improvements	Right of Use Assets	Plant & Equipment	Furniture & Fittings	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
Balance at 1 January 2022	10,302	6,727	1,154	1,157	1,523	20,863
Additions	45	-	4	46	341	436
Disposals	-	-	(435)	-	(38)	(473)
Balance at 31 December 2022	10,347	6,727	723	1,203	1,826	20,826
Depreciation						
At 1 January 2022	1,604	1,312	771	913	1,009	5,609
Charged in year	309	437	42	117	289	1,194
Disposals	-	-	(433)	-	(38)	(471)
Balance at 31 December 2022	1,913	1,749	380	1,030	1,260	6,332
Net book value:						
Balance at 31 December 2022	8,434	4,978	343	173	566	14,494
Balance at 31 December 2021	8,698	5,415	383	244	514	15,254

	2021					
	Leasehold Improvements	Right of Use Assets	Plant & Equipment	Furniture & Fittings	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
Balance at 1 January 2021	10,289	6,727	1,173	1,154	1,575	20,918
Additions	13	-	-	3	150	166
Disposals	-	-	(19)	-	(202)	(221)
Balance at 31 December 2021	10,302	6,727	1,154	1,157	1,523	20,863
Depreciation						
At 1 January 2021	1,298	875	730	800	894	4,597
Charged in year	306	437	49	113	316	1,221
Disposals	-	-	(8)	-	(201)	(209)
Balance at 31 December 2021	1,604	1,312	771	913	1,009	5,609
Net book value:						
Balance at 31 December 2021	8,698	5,415	383	244	514	15,254
Balance at 31 December 2020	8,991	5,852	443	354	681	16,322

All assets are owned by the GDC, except for right of use assets which are our London and Birmingham property leases (see note 1.10).

9. Intangible assets

	Software £'000	2022 Licenses £'000	Totals £'000
Cost			
Balance at 1 January 2022	1,363	223	1,586
Additions	-	21	21
Disposal	-	-	-
Balance at 31 December 2022	1,363	244	1,607
Amortisation			
Balance at 1 January 2022	1,362	213	1,575
Charged in year	1	11	12
Disposal	-	-	-
Balance at 31 December 2022	1,363	224	1,587
Net book value:			
Balance at 31 December 2022	-	20	20
Balance at 31 December 2021	1	10	11

	Software £'000	2021 Licenses £'000	Totals £'000
Cost			
Balance at 1 January 2021	1,423	250	1,673
Additions	-	-	-
Disposal	(60)	(27)	(87)
Balance at 31 December 2021	1,363	223	1,586
Amortisation			
Balance at 1 January 2021	1,411	226	1,637
Charged in year	11	14	25
Disposal	(60)	(27)	(87)
Balance at 31 December 2021	1,362	213	1,575
Net book value:			
Balance at 31 December 2021	1	10	11
Balance at 31 December 2020	12	24	36

All assets are owned by the GDC.



10. Financial assets

	2022			2021		
	Equities £'000	Fixed Interest Securities £'000	Total £'000	Equities £'000	Fixed Interest Securities £'000	Total £'000
Balance as at 1 January	14,973	5,293	20,266	13,648	5,348	18,996
Additions	1,680	1,592	3,272	2,621	273	2,894
Disposals	(2,060)	(1,312)	(3,372)	(2,974)	(269)	(3,243)
Realised Gains/(Losses) on investments	(324)	(315)	(639)	(643)	(168)	(812)
Unrealised Gains/(Losses) on investments	(2,298)	(498)	(2,796)	2,321	108	2,429
Balance as at 31 December	11,971	4,760	16,731	14,973	5,293	20,266

Income generated from the financial assets held in equities for the year ended 31 December 2022: £315,472 (2020: £301,577).

The above financial assets are quoted in an active market and are included at market value. All above financial assets are classified as level 1 for the purposes of the disclosure under IFRS 7, because all amounts have been determined by reference to quoted prices in an active market.

11. Trade receivables and other current assets

	2022 £'000	2021 £'000
Amounts falling due within one year		
Other receivables	137	179
Corporation Tax	26	-
Prepayments and accrued income	1,340	1,301
Total	1,503	1,480

The ages of all receivables are current and there are no amounts past due, but not impaired. There is no bad debt provision. There are no impaired financial assets.

12. Cash and cash equivalents

	2022 £'000	2021 £'000
Balance at 1 January	51,404	47,420
Net change in cash and cash equivalent balances	5,096	3,984
Balance at 31 December	56,500	51,404
The following balances were held at:		
Commercial banks and cash in hand	45,136	40,379
Short term bank deposits	11,364	11,025
Balance at 31 December	56,500	51,404

13. Trade payables and other liabilities

	2022 £'000	2021 £'000
Amounts falling due within one year:		
Corporation tax	-	3
Other taxation and social security	541	451
Trade payables	61	915
Other payables	266	72
Accruals	1,862	3,671
Deferred income	31,170	30,553
Current part of lease liabilities	738	273
Total current liabilities	34,638	35,938
Amounts falling due after more than one year:		
Lease liabilities	5,868	6,365
Deferred tax	368	1,220
Total non current liabilities	6,236	7,585
Total trade payables and other liabilities	40,874	43,523

14. Financial instruments and financial risk management

	2022 £'000	2021 £'000
Amortised Costs		
Cash and bank balances	56,500	51,404
Trade other receivables	137	179
Total	56,637	51,583

	2022 £'000	2021 £'000
Fair value through Profit and Loss		
Equities	16,731	20,266
Total	16,731	20,266

These comprise investments in listed securities, equities and a unit trust which is a managed fund comprising a mixed portfolio of listed securities and cash deposits. These are classified as 'fair value through profit and loss' for IFRS 9 purposes. Investments available for sale are included at market value at year end date. The fair value of the investments is based on the closing mid-market price at the accounting date.

The investments are categorised as level one for the purpose of disclosure under IFRS 7.



	2022 £'000	2021 £'000
Financial liabilities		
Trade and other payable	2,731	5,112

Financial liabilities are initially recognised at fair value and then carried at invoiced value or amortised cost. These arise principally from the receipt of goods and services.

Credit risk

Exposure to credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. This is not considered to be significant. The GDC does not use financial instruments that increase its own credit risk profile and has no external debt exposure. It uses a variety of risk mitigations including credit rating assessments to assess credit risk of counter parties including suppliers and financial institutions.

Liquidity risk

The Council currently has no borrowings and relies primarily on fees for its cash requirements. The cash balances are cyclical and peak in December/January and July/August. Cash funding levels are depleted between these periods because Council receipts are at their highest in December, when dentists pay their annual retention fee, and in July, when dental care professionals pay their annual retention fee. Council expenditure is evenly spread throughout the year.

We are committed to future expenditure, primarily in relation to leases. As we are a statutory organisation which is funded by mandatory registration fees paid by dentists and DCPs, we consider that there is a low risk of these future liabilities not being met.

Therefore, the Council considers there is no significant exposure to liquidity risk.

Currency risk

All material assets and liabilities are denominated in sterling, so it is not exposed to any currency risk from direct holdings in overseas equities. However, some of the collective funds held are invested overseas, and some companies may declare dividends in currency other than sterling but pay in sterling, and so may be subject to currency fluctuations.

The GDC has a reserves policy. Due to registration renewal cycles and the payment methods of registrant fees, the GDC holds an appropriate amount of cash in short-term deposit accounts to cover the expenditure expected to be incurred over the payment period.

Interest rate and market risk

Dental professionals pay fees in advance. Surplus funds are held as follows:

- Fixed-term deposit – the majority of the surplus funds are held in the short-term money market. Competitive rates are sought on money-market investments.
- Investments – the remainder of the funds are invested in a portfolio of equities and unit trusts where there is always a risk of diminution in value.

The Council continues to monitor the financial markets using an investment strategy that avoids undue risk and detriment to the GDC's regulatory responsibilities. The Council approved the annual review of our statement of investment principles in December 2021.

The interest rate risk is not considered to be significant in terms of the GDC relying on interest income to a sizeable extent to fund its operations.

15. Provisions for liabilities and charges

	2022 £'000	2021 £'000
Balance at 1 January	29	10
Provided in year	-	29
Written back	-	(10)
Utilised in Year	(29)	-
Balance at 31 December	-	29

16. Pension fund

Until the 31 March 2021, the GDC operated a defined benefit plan which was wholly funded by contributions from the GDC and pensions scheme members. A full triennial actuarial valuation was carried out at 1 April 2021 and updated to 31 December 2022 by a qualified independent actuary.

At 31 December 2022, the plan has a surplus of £9.6m based on the IAS 19 assumptions adopted. The defined benefit section of the scheme experienced a net actuarial increase in fund value for 2022 of £0.5m, against that reported in last year's accounts.

Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted from showing the surplus of the scheme in the financial statements as we are not able to obtain the full economic benefit from that surplus. Further information explaining the pension asset ceiling is contained in the pension fund section on page 29 of this report.

The duration of the plan is approximately 30 years and therefore future cash flows are expected to be paid for more than 30 years. The principal assumptions used by the actuary at 31 December 2022 were as follows:

	2022	2021
Rate of inflation	3.3%	3.5%
Rate of salary increase	3.8%	4.0%
Rate of increase in pensions in payment where RPI max 5.0%	3.2%	3.4%
Rate of increase in pensions in payment where RPI min 3%, max 5%	3.6%	3.8%
Rate of increase in pensions in payment where RPI max 2.5%	2.3%	2.3%
Discount rate	4.7%	1.8%
Proportion of employees opting for early retirement at age of 60	50.0%	50.0%



Assume life expectations on retirement age 65:

	2022	2021
Retiring today - males	23.0	23.0
Retiring today - females	24.6	24.6
Retiring in 20 years - males	23.9	24.0
Retiring in 20 years - females	25.7	25.7

The mortality assumption for the current period-end follows the S3PxA Light mortality tables adjusted in line with the CMI 2021 projections with a long-term trend of 1% p.a.

For 2022, these financial estimates include annuity policy financial assets and the matching liability for insured pensions. A restatement of the results for 2021 has been included in these financial statements where appropriate on that basis.

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Allocation (£)	Allocation (%)	Restated Allocation (£)	Restated Allocation (%)
	2022	2022	2021	2021
Equities	1,781	5.5%	16,104	30.8%
Annuity policies	3,554	11.0%	4,896	9.4%
With Profits Fund	3,802	11.7%	3,699	7.1%
Cash	2,005	6.2%	1,996	3.8%
LDI	10,282	31.8%	10,428	20.0%
Others	10,947	33.8%	15,066	28.9%
Total	32,371	100.0%	52,189	100.0%

None of the pension scheme assets are invested in the GDC.

	2022	2021
	£'000	£'000
The actual return on the scheme assets in the year	(19,212)	4,656

Analysis of the amounts debited/credited to the income and expenditure accounts:

	2022	Restated 2021
	£'000	£'000
Income and Expenditure:		
Current service cost	-	219
Interest cost	769	527
Net interest income on net pension obligation	(934)	(544)
Interest on effect of asset ceiling / IFRIC14	165	-
Total income/(expense)	-	202

The amounts recognised in the statement of financial position:

	2022	Restated 2021
	£'000	£'000
Statement of Financial Position:		
Present value of funded obligations	(22,728)	(43,030)
Fair value of assets	32,371	52,189
Effect of Asset Ceiling	(9,643)	(9,159)
Surplus	-	-

The amounts in the statement of other comprehensive income:

	2022	2021
	£'000	£'000
Other Comprehensive income:		
Actuarial (loss)/gain on plan assets	(20,146)	4,112
Actuarial (loss)/gain on defined benefit obligation	20,465	2,685
of which due to experience	(2,037)	1,002
of which due to demographic assumptions	26	(37)
of which due to financial assumptions	22,476	1,720
Gain/(Loss) due to effect of asset ceiling	(319)	(9,159)
Total (loss)/gain in statement of other comprehensive income	-	(2,362)

Sensitivity analysis of the defined benefit obligation:

	2022	Restated 2021
	£'000	£'000
Discount rate reduced by 0.5% p.a.	25,455	48,194
RPI inflation increased by 0.5% p.a.	23,864	45,182
Mortality - life expectancy of each member increases to that of someone one year younger	23,183	43,891



Changes in the present value of the defined benefit obligation:

	2022	Restated 2021
	£'000	£'000
Defined benefit obligation at 1 January	43,030	40,721
Interest expense	769	527
Service cost	-	219
Contributions by members	-	36
Actuarial loss/(gain)	(20,465)	(2,685)
Adjustment to include insured pensions	-	4,896
Benefits paid from plan assets /administrative expenses paid	(606)	(684)
Defined benefit obligation at 31 December	22,728	43,030

Changes in the fair value of the scheme assets:

	2022	Restated 2021
	£'000	£'000
Fair value at 1 January	52,189	41,094
Interest income	934	544
Return on plan assets in excess on interest income	(20,146)	4,112
Employer contributions	-	2,191
Plan participants' contributions	-	36
Adjustment to include insured pensioners	-	4,896
Benefits paid/ administrative expenses paid	(606)	(684)
Fair value as at 31 December	32,371	52,189

Changes in recoverable surplus and components of the scheme performance:

	2022	2021
	£'000	£'000
Balance at 1 January	-	373
Current service cost	-	(219)
Interest on surplus	-	17
Employer contributions	-	2,191
Actuarial (loss)/gain	319	6,797
Effect of Asset Ceiling	(319)	(9,159)
Closing balance	-	-

Amounts per current and previous periods:

	2022	2021	2020	2019	2018
	£'000	£'000	£'000	£'000	£'000
Return on plan assets in excess of interest income	(20,146)	4,112	2,450	4,670	(2,570)
Experience gains/(losses) on scheme liabilities	(2,037)	1,002	(84)	32	2,638
Changes in assumptions underlying the present value of the scheme liabilities	22,476	1,720	(7,582)	(4,544)	777
Defined benefit obligation	(22,728)	(38,134)	(40,721)	(31,732)	(27,755)
Scheme assets	32,371	47,293	41,094	37,545	31,685
Gain/(Loss) due to effect of asset ceiling	(319)	(9,159)	-	-	-
Surplus	-	-	373	5,813	3,930

Asset Gain:

Asset gain	2022	Restated 2021	2020	2019	2018
Amount £'000	(19,818)	9,018	2,450	4,670	(2,570)
% of scheme assets	(61.2)%	17.3%	6.0%	12.4%	(8.7)%

Liability experience gain:

Liability experience gain	2022	Restated 2021	2020	2019	2018
Amount £'000	(2,037)	1,002	(84)	32	2,638
% of scheme liabilities	(9.0)%	2.3%	(0.2)%	0.1%	9.5%

All pensioners receive a guaranteed increase of 3% p.a. under the terms of the plan for service to 6 April 1997. Service after 6 April 1997 is treated in accordance with the 1995 Pensions Act. Any further compensation for the rise in the cost of living is considered on an annual basis.

In 2022 the annual employer pension contribution was £1,037,963 (2021: £3,176,299). For 2022, the total annual premium was a contribution to the master trust pension arrangement (2021: £948,941 of the total contribution was a contribution to the defined contribution and master trust pension arrangements).

The plan is constituted as a trust and is legally and financially separate from the employer. The trustees have responsibilities in relation to the trust that are set out in the trust's deed and rules. In summary, the trustees are responsible for:

- The administration and management of the scheme for the purposes of the Finance Act 2004.
- The appointment or removal of an actuary for the purpose of the scheme as the trustees think fit and proper.



- The appointment or removal of an auditor for the purposes of, and in accordance with, the Pensions Act 1995.
- Making available to scheme members, beneficiaries and certain other parties, audited financial statements for each scheme year.
- Making available certain other information about the plan in the form of an annual report preparing and maintaining a written statement of investment principle.
- Agreeing with the GDC the amount and timing of contributions to be made by members and by the GDC and to ensure their payment.

The plan, as with most other defined benefit pension schemes, faces many risks including:

- The risk that the future investment return on assets will be insufficient to meet the funding objective.
- The risk that inflation may be different from that assumed.
- The risk that falls in asset values will not be matched by similar falls in the value of liabilities, thereby reducing the funding level of the plan.
- The risk that unanticipated future changes in mortality, or other factors, will increase the cost of the benefit.
- The risk that the Council may not be able to pay contributions or make good deficits in the future.
- The risk associated with the potential exercise (by members or others) of options against the plan.
- The risk of adverse legislative changes.

This list is not exhaustive.

Due to the risks above, any adverse experience resulting from them may mean additional employer contributions are required in the future.

The scheme was closed to future accrual at the 31 March 2021 and no current service employer contributions were negotiated between the employer and the Trustee. The Council agreed no additional employer contributions to the scheme for 2022. (2021: a one-off contribution to the scheme £2.1m).

The calculations are based upon an assessment of the plan's liabilities as of 31 December 2022. The sensitivities have been calculated using the same methodology.

These have been based upon the results of the 1 April 2021 formal triennial actuarial valuation, projected forward with allowance for benefit accrual, expected investment return, actual contributions and cash flows and scheme curtailments, and have been adjusted to allow for the IAS19 assumptions detailed above.

The results and sensitivities are therefore calculated approximately.

If liabilities and sensitivities had both been calculated as of 31 December 2022 using actual deferred membership and pensioner data at that date, the results might differ. However, any difference would not be expected to be material.

Further information on the Council's pension schemes can be found in the Remuneration Report on page 52.

17. Commitments under leases

Contractual undiscounted cash flows:

	2022 £'000	2021 £'000
Land and buildings		
Less than one year	738	273
One to five years	2,950	2,950
More than five years	4,437	5,174
Total undiscounted lease liabilities at 31 December	8,125	8,397
Lease liabilities included in the statement of financial position at 31 December	6,606	6,638
Current	738	273
Non-current	5,868	6,365

Amounts recognised in the income statement:

	2022 £'000	2021 £'000
Interest on lease liabilities	241	242

Amounts recognised in the statement of cash flows

	2022 £'000	2021 £'000
Payment of lease liabilities	225	286

The carrying amount, addition and depreciation charges associated with right of use assets is disclosed in note 8, and the interest expense arising on the lease liability is disclosed in note 6 of these accounts.

Further information in respect of leases can be found within note 1.10 of these accounts.

18. Capital commitments

The GDC had no contractual capital commitments which were not included in these financial statements as of 31 December 2022 (2021: £56,099).

19. Related party transactions

No related party transaction was noted with Council members, other than compensation paid to them, and where Council members are also a dental professional, the standard annual retention fee they pay to the GDC. Details of amounts paid to individual Council members are set out in the remuneration report on page 48. (2021: none).

No related party transactions were noted with senior management, other than salary paid to them as disclosed in the remuneration report on pages 48 to 49. (2021: none).

No related party transactions were noted with our budget holders, other than salaries paid to them (2021: none).

There were no other noted related party transactions. (2021: none).

20. Contingent liabilities

The GDC has no contingent liabilities as of 31 December 2022 (2021: nil).

21. Events after the reporting period

There have been no significant events after 31 December 2022, that require adjustment to, or disclosure in, the financial statements.

The Accounting Officer (Chief Executive and Registrar) authorised these financial statements for issue on the date certified by the Comptroller and Auditor General. The financial statements do not reflect events after this date.

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13. Appendix

a) Account Determination

The Accounts Determination given by the Privy Council under section 2C of the Dentists Act 1984.

Their Lordships make the following determination in exercise of powers conferred by section 2C(1) of the Dentists Act 1984.

This determination has effect from the 16th May 2016:

Interpretation

In this determination –

“the accounts” means the statement of accounts which it is the Council’s duty to prepare under section 2C(1)(b) of the Dentists Act 1984.

“the Council” means the General Dental Council.

“the FReM” means the edition of the Government Financial Reporting Manual issued by HM Treasury which is in force for the relevant calendar year.

Determination

The Council must prepare accounts for each calendar year. In preparing its accounts the GDC should take into consideration the accounting principles and disclosures of the FReM.

The accounts must be prepared so as to:

- Give a true and fair view of the state of affairs as at the year end and of the income and expenditure, total recognised gains and losses, and cash flows of the GDC for the calendar year then ended.
- Provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.

This determination is to be reproduced as an appendix to the published accounts.

The Accounts Determination made on 22 December 2015 is hereby revoked.

General Dental Council



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