

**General  
Dental  
Council**

protecting patients,  
regulating the dental team

General Dental Council

# Annual report and accounts 2013

[www.gdc-uk.org](http://www.gdc-uk.org)





# General Dental Council Annual report and accounts 2013

## **General Dental Council**

Annual Report presented to Parliament and the Scottish Parliament pursuant to section 2B of the Dentists Act 1984 as amended by the Health Care and Associated Professions (Miscellaneous Amendments and Practitioner Psychologists) Order 2009.

Accounts presented to Parliament and the Scottish Parliament pursuant to section 2C of the Dentists Act 1984 as amended by the Dentists Act 1984 (Amendment) Order 2005, the Companies Act 2006 (Consequential Amendments etc) Order 2008 and the Health Care and Associated Professions (Miscellaneous Amendments and Practitioner Psychologists) Order 2009.

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# Statutory purpose

# 1

The General Dental Council (GDC) regulates dental professionals in the United Kingdom. All dentists, dental nurses, clinical dental technicians, dental technicians, dental hygienists, dental therapists and orthodontic therapists must be registered with us to work in the UK.

Our purpose is to protect the public by regulating the dental team. We do this by:

- registering qualified dental professionals;
- setting and enforcing standards of dental practice and conduct;
- protecting the public from illegal practice;
- assuring the quality of dental pre-registration education and training;
- ensuring professionals keep their knowledge and skills up-to-date;
- investigating and acting upon complaints received about fitness to practise; and
- helping patients and the profession to resolve complaints about private dentistry, through the Dental Complaints Service (DCS).

Effective regulation of dental professionals enhances patient safety, improves the quality of dental care and helps ensure public confidence in dental regulation.

We aim to regulate in a way that is proportionate, accountable, transparent, consistent, targeted, and responsive to changing demands, risks and priorities.

## Message from the Chair



William Moyes,  
Chair

# 2

My first few months as Chair of the General Dental Council (GDC) have been set against a backdrop of significant changes to health regulation. The public and politicians now have much higher expectations of healthcare regulation and the safety of patients and effectiveness of treatments and services are now paramount concerns. I am pleased that our research with the public shows high trust in dental regulation and what we do, but we need to earn that trust and continually examine the value and impact of our regulation with a view to improvement.

In 2013, the GDC delivered a programme of work which included new standards for dental professionals; the introduction of direct access; a review of scope of practice as well as changes to our fitness to practise operations.

We began a major redevelopment of our headquarters – 37 Wimpole Street. Our lease runs until 2057 with an annual rent of £5,050 and so it is cost effective to redevelop the building to make it fully effective as a modern office.

We have also sought efficiency savings across the organisation at a time when the complaints we are receiving continue to increase dramatically. Even so, the proportion of the GDC's income devoted to fitness to practise has necessarily increased, and that is likely to be the case again in 2014.

I would like to thank Kevin O'Brien and the previous Council members, who completed their term of office in September 2013, for their hard work and commitment in steering the GDC through what has been a transition phase for regulation. They left a strong basis on which to build.

The new, smaller Council is now in place. We define our role as more akin to that of the board of directors of an organisation managing a budget of £35m per year. So, our focus is on the GDC's policies and objectives and how these are implemented to underpin public protection, on the efficient operational delivery of the Council's strategy, and on ensuring there are effective systems of governance in place across the organisation.

An early and key task for the new Council will be to review our current strategy and set new priorities to ensure the GDC as a regulator is in the best position to protect patients.

We urgently need to improve our fitness to practise performance where we are clearly not attaining all the standards expected by the Professional Standards Authority (PSA) as uncovered in their audits. This is disappointing and requires some fundamental changes which the Board, working with the executive, will be driving as a number one priority. We have also experienced significant problems with our management of Investigating Committees. We took measures to deal with these problems as soon as they were raised, which will be examined by a PSA Inquiry, but clearly we will implement any recommendations they make. Our systems are hampered by inefficient legislation and it is extremely disappointing that there is no Parliamentary Bill on professional regulation in the legislative timetable, so we will press for a Section 60 order to allow changes to improve some of our processes and to bring them in line with what other professional regulators have.

# Message from the Chair

continued

We will need to ensure that we fully implement the actions arising from the Francis report. This report has long lasting implications for the whole of the regulatory system and has prompted a new culture of transparency and best practice which is a responsibility for all. This involves us in formulating a new agenda for the GDC during 2014. We will need to ensure that we have greater patient focus for the organisation so we can fully demonstrate that everything we do is driven by the objectives of protecting patients and improving the quality of dental care.

We are developing an online patients' panel to allow us greater feedback from patients on their views of the quality of their treatment, and also what information they need from the regulator.

We need to get a better understanding of the reasons behind the sharp upward trend in complaints, what it says about the standards of dental care, and how best to manage what is a very costly operation. Since 2010, fitness to practise complaints have increased by 110 per cent. Our latest research with patients shows that 8 per cent had considered complaining about a dental professional. We also need legal changes to modernise what is an antiquated fitness to practise scheme so allowing us to improve our efficiency and bring down costs.

Increasingly our focus will be on prevention and improving our ability to assess potential risks. A key factor will be much closer liaison with the commissioners of services and with the systems regulators - the Care Quality Commission (CQC) and its counterparts in the devolved administrations - with the aim of tackling inadequate services. Underpinning this will be our commitment to listening to patients and dental professionals and effective engagement with the key bodies in the dental sector and in government.

I want to thank my new fellow Council members for their support in our first few months working together. Also my thanks to all GDC staff and our associates for the immense work they have put into the last 12 months in delivering performance across the organisation. The task ahead is to focus on a new strategy so we are clear about our purpose and maximise our contribution to improving dental regulation.

William Moyes

Chair of the General Dental Council from 1 October 2013



# Delivery against the Business Plan 2013

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## Registration

Objective	Delivery against objective
1. Maintain systems to ensure that the registration process is robust, fair, timely and accurate	The volume of applicants registered from both the UK and overseas was 8187, an 8% decrease from the 8925 registered in the previous year. We use, and continually review, a series of pre-registration checks to ensure that only those who are fit to practise are registered. Checks include a three-stage process to minimise error, and procedures for verifying references for applications from the EEA and overseas qualified dentists and DCPs.
2. Improve functionality and accessibility of online presence	A new platform for eGDC, which is our secure website for processing both payments from registrants and Overseas Registration Exam (ORE) candidates, has been launched. This links our online platform with the main site and payment facility together for the first time.  It is integrated with our Customer Relationship Management (CRM) system. Registrants can pay their Annual Retention Fee (ARF) and update personal details both quickly and securely and in future phases they will be able to submit applications online.
3. Incorporate registration processes into the Microsoft Dynamics system	In migrating our registration function to a new CRM system, we benefit from a common registration and casework platform enabling us to maintain data integrity on the registers more effectively.
4. Review Overseas Registration Exam (ORE)	We are adapting the ORE to ensure it reflects the learning outcomes in our 'Preparing for Practice' document. The booking system for the ORE has also been improved.
5. Review overseas applications arrangements	New, clearer guidelines for temporary registration have been implemented. We oversaw the smooth processing of applications from Croatia, following that country's accession to the EU and we prepared for the implementation of the Recognition of Professional Qualifications Directive 2005/36/EC in 2016.
6. Introduce electronic bundling for all the registration panels	The introduction of electronic document bundles for all Registration Assessment Panels has streamlined our processes leading to a reduction in costs, enhanced data security and improved timeliness when distributing documents.
7. Enhance systems to ensure the register is current and accurate	Checks on registrants whose registration has lapsed is helping to maintain the integrity of the register and ensure patient safety. August 2013 marked the end of the first continuing professional development (CPD) cycle for dental care professionals (DCPs) since mandatory registration in 2008. 95% of those completing declared they met CPD requirements and a sample of these returns have been audited.

# Delivery against the Business Plan 2013

continued

## Fitness to Practise - Casework

Objective	Delivery against objective
1. Maintain systems to ensure that the Fitness to Practise (FtP) casework process is fair, timely and transparent	<p>New measures were introduced aimed at improving fairness, timeliness and transparency, including:</p> <ul style="list-style-type: none"> <li>• New guidance for decision-makers</li> <li>• Recruitment of senior caseworkers</li> <li>• Case plans to formalise the investigation process</li> <li>• Improved investigation of allegations that dental technicians are working outside their scope of practice.</li> </ul>
2. Improve FtP casework performance	<p>The number of referrals to our Investigating Committee for non-serious clinical cases reduced through the effective use of the National Clinical Assessment Service and early clinical advice. There was an improvement in a key indicator, <i>Completing the investigation stage for cases within six months of receipt</i>, with the target of 90% achieved (+/-1%) during three quarters in 2013.</p>
3. Complete incorporation of FtP processes within the Microsoft Dynamics system	<p>We made further progress in migrating the FtP function to the CRM system, adding the work of the In-house Legal and Case Review teams. This provides a common platform which helps to maintain data integrity and enables more comprehensive management information.</p>
4. Review and enhance FtP public facing information	<p>Following a comprehensive review of our online FtP information for the public, we published a revised version of 'How to report a dental professional' leaflet and an online complaints form.</p>
5. Progression of Section 60 legislation changes to introduce case examiners into FtP procedures	<p>We remain committed to improving our FtP procedures and it is disappointing that we have not been able to persuade the Department of Health to publish a S60 Order to effect key changes. The Department says it will introduce primary legislation but the timetable for this remains unclear. Meanwhile, and with a continuing increased caseload, we are exploring what improvements are possible within the current legislative framework.</p>
6. Continue to refine casework procedures to reduce the number of adjournments by the Investigating Committee relating to case management	<p>Our rollout of new Allegations Guidance together with the introduction of case plans during 2013 is expected to reduce the risk of adjournments by the Investigations Committee.</p>

## Fitness to Practise - Casework

Objective	Delivery against objective
7. Ensure consistency of decision making	With Indicative Outcomes Guidance for the Investigating Committee and Allegations Guidance for FtP Caseworkers, we are promoting greater consistency in decision-making.
8. Continue to refine the timeliness of case progression through the FtP process using the principles of right touch regulation	A number of reviews conducted in 2013 have identified ways in which timeliness can be improved at various stages of the process.
9. Carry out an Equality Impact Assessment of the current FtP process	A full assessment in 2013 showed that we are largely compliant with the Equality Act 2010, with a recommendation to enhance collection of registrant and informant data as part of the process. This will start in 2014.

## Investigating Committee

Objective	Delivery against objective
1. Introduce electronic bundling for the Investigating Committee (IC)	We introduced electronic document bundling in early 2013 in order to streamline the process and enhance data security.
2. Make process improvements to improve quality and the management of risk	New Allegations Guidance, which includes a glossary of terms, will benefit both the IC and external stakeholders.
3. Implement IC development review process	A full year cycle of the Development Review Process (DRP) was run and we held three training days and three electronic training segments for members.
4. Maintain systems to ensure complaints referred to IC are dealt with in a robust, fair, transparent and timely manner	The IC saw a 47% increase in cases referred, however there was a significant decrease in the number of complaints from informants or third parties regarding lack of clarity of IC decisions. In May 2014, the PSA announced its intention to undertake an investigation of the management and support processes of the GDC's IC. We will cooperate fully with the investigation. Further information can be found on the PSA website.
5. Implement Microsoft Dynamics system for the IC	Integration into the CRM system has begun and full functionality is planned for 2014.
6. Review/enhance IC public facing information	Our commitment to providing accurate and transparent information was supported by completion of this review and updating all member profiles.
7. Implement agreed Indicative Outcomes for the IC	We introduced Indicative Outcomes Guidance following a successful pilot. A post-implementation update of the guidance is planned for 2014.

# Delivery against the Business Plan 2013

continued

## Fitness to Practise Legal

Objective	Delivery against objective
1. Establish an in-house legal team, capable of handling 25% of the FtP cases referred to a Practice Committee from the IC	By establishing an In-house Legal Prosecution Services team (ILPS) which investigates, prepares and presents cases referred to a Practice Committee, we aim to deliver high quality legal services within strict time limits and at a lower cost to the GDC than through external legal services providers. By December, the team was handling approximately 35% of cases referred to a hearing by the IC.
2. Prosecute 24 new cases of criminal offences contrary to the Dentists Act 1984	The GDC prosecuted 23 criminal offences. A number of cases were put on hold awaiting a High Court ruling on whether tooth whitening was an act of dentistry contrary to the Act. The High Court upheld the GDC's position confirming that tooth whitening can only be performed lawfully by a dentist, or by a dental therapist, dental hygienist or clinical dental technician working to the prescription of a dentist.
3. Manage our three external legal providers (ELP) to prepare cases to the standards required to ensure final hearings commence within 9 months following referral from the IC	Three newly recruited Case and Contract Managers have responsibility to manage external legal providers and provide instruction on cases outsourced. Immediate explanation is required should a case be listed for hearing outside of the 9 month period, and we challenge if the investigation is not actively progressed.

## Hearings

Objective	Delivery against objective
1. Relocate FtP hearings externally from April 2013 whilst building works take place	All hearings were held at external venues from the end of March 2013.
2. Reduce the number of FtP hearings held simultaneously from 5 to 4	This objective was revised during 2013, with the number of hearings scheduled simultaneously held at five during the year in order to meet a constant and increasing demand, which is persisting.

## Operational Excellence and Compliance

Objective	Delivery against objective
1. Carry out a programme of regulatory audit on a quarterly basis	Our Compliance Team conducts administrative and decision-making audits, advises staff on risk and provides guidance.
2. Improve existing audit arrangements	There is a standard approach to how we audit our administration focussing on four key areas: accuracy, compliance with procedure and guidance, customer service and timeliness. A risk-based sampling regime uses robust statistical methodologies.
3. Review audit actions	Through our audits we identify improvements, feeding back to colleagues in the relevant teams so they can implement necessary changes.
4. Establish Management Information team in compliance unit	Management information is provided through continual reporting of operational risks to the Executive Management Team and the Council.

## Policy

Objective	Delivery against objective
1. Complete the Standards Review	New Standards were introduced aimed at raising and maintaining the quality of dental care. Copies of the Standards were sent to every registrant and we promoted them extensively across the four countries. A new section of our website devoted to the Standards is aimed at helping registrants understand how the standards are to be applied in practice.
2. Complete the Direct Access project	This was completed in March 2013 and the Council approved recommendations that patients should have direct access to certain dental care professionals.
3. Update the Scope of Practice following a decision on Direct Access	Our Scope of Practice guidance was updated in light of both the decision on Direct Access and new guidance published on our website.
4. Undertake a programme of policy work to improve regulation	<p>The first stage of the ARF policy review was completed and a consultation will follow in 2014.</p> <p>Preparation began for implementing the revised EU Directive on the Mutual Recognition of Professional Qualifications. Work began to identify whether there may be any risks to patients caused by those who are new in practice. The evidence gathered did not establish clear risks to patient safety in relation to newly registered dentists or DCPs.</p>

# Delivery against the Business Plan 2013

continued

## Revalidation

Objective	Delivery against objective
1. Develop a scheme based on a 3 stage model of revalidation	A scheme of enhanced Continuing Professional Development (CPD) is being developed as important preparation for revalidation in due course. Further work to improve our identification and understanding of risk in dentistry was undertaken in 2013.
2. Undertake the CPD review and contribute to preparation for introduction of revalidation	<p>A public consultation on an enhanced CPD scheme indicated significant support for the scheme. Working with the Department of Health in England, we drafted new rules aimed at giving effect to the new scheme which is expected to be introduced in 2014.</p> <p>The GDC called on CPD providers to set industry standards. Revised guidance on CPD is also aimed at encouraging better quality.</p>

## Public Affairs

Objective	Delivery against objective
1. Develop and implement a new communications and stakeholder relations strategy	We revised our stakeholder relations strategy to ensure greater effectiveness and breadth across the four countries and the EU institutions.
2. Improve communications with stakeholders and the public	As a result of key changes, users should now find our website easier to navigate and more comprehensive. Key GDC initiatives and services, specifically the new Standards, Direct Access, successful illegal practice prosecutions and the Dental Complaints Service, were communicated through email, social media and film.

## Research

Objective	Delivery against objective
1. Develop a research strategy to provide research and evidence to support the policy initiatives and evaluation of performance	We commissioned our annual patient and public survey and the annual registrant survey. Our evidence base for policy has grown through both public, patient and registrant research and evaluation. Policy areas to benefit included: Direct Access review, Continuing Assurance of FtP, Transition to Independent Practice review, Standards for the Dental Team and revised CPD guidance.

## Quality Assurance of Education and Training

Objective	Delivery against objective
1. Develop and implement new integrated Quality Assurance (QA) systems for regulation of the dental team	We continued to develop systems and processes to enhance quality assurance of education and training including improving the visibility of information on raising concerns about education programmes, and calibrating inspection judgements to ensure consistency.
2. Deliver a programme of inspections of dental education and training	During the 2012/13 academic year, we carried out eight inspections of dentistry programmes (BDS/BChD programmes) and eight inspections of DCP programmes and published reports of these on the GDC's website.
3. Investigate and make recommendations on pre-registration training	We undertook a review of potential risks associated with new registrants. The available evidence was not sufficient to identify clear risks to patient safety from newly registered dentists or DCPs, although further monitoring will take place in 2014.

## Dental Complaints Service

Objective	Delivery against objective
1. Develop the role of the Dental Complaints Service (DCS)	Our DCS website now features improved content about the process for both patients and dental professionals together with clear signposting to other organisations should the service be unable to assist. There will be further promotion in 2014 to raise awareness.

# Delivery against the Business Plan 2013

continued

## Governance

### Objective

### Delivery against objective

1. Manage the recruitment and induction of the new Council

In line with a new constitution order to reduce the size of the Council from 24 to 12 members (6 registrant and 6 lay) and to have an appointed Chair, we conducted a UK-wide recruitment exercise, taking advice from a specialist Equality and Diversity consultant.

An independent advisor provided assurance to the Council and the Professional Standards Authority, having reviewed our approach, and agreed it met their four principles of a good appointments process.

The Privy Council approved the appointment of the new Chair and ten Council members initially and the Council recruitment was completed when a Welsh registrant was appointed.

Council members received four half-day induction sessions immediately before and after taking office. There is a continuing induction programme planned for 2014.

2. Work with the Law Commissions and stakeholders in the development of new legislation

The GDC made a full response to the consultation by the Law Commissions in summer 2012. Since then the GDC has continued to work with the Law Commissions and relevant stakeholders on the development of legislation for the regulation of the dental profession.

3. Recruit 70 new FtP panellists

The recruitment and selection process was managed by the GDC in partnership with a recruitment agency, to include dentists, DCPs as well as lay members.



## Registration

Every practising dentist and DCP must be registered with the GDC. Everyone who joins the register must either demonstrate that they possess specified qualifications, or pass an assessment, and must demonstrate that they meet health and character requirements in order to be fit to practise as a member of the dental team.

Applications to join the register can be made in a number of ways. The applicant must demonstrate that they have one of the following:

- a recognised UK qualification;
- a recognised European qualification;
- a recognised non-European qualification;
- an assessment of suitability to register, via a GDC panel assessment of skills and knowledge (in the case of non-European qualified persons with exempt person status); or
- success in passing the Overseas Registration Exam (for non-European overseas qualified dentists who do not benefit from enforceable community rights).

## Specialist lists

The GDC also maintains lists of registrants who have made a successful application to be recognised as a specialist in a specific field of dentistry, and have demonstrated that they are suitably qualified or experienced to do so.

## Continuing Professional Development (CPD)

In order to provide the public with confidence that all dental professionals are keeping their skills and knowledge up-to-date, registrants are required to undertake CPD activities.

# Regulation statistical report

continued

## 1. The total number of people on the Dentists Register and the Dental Care Professionals Register at the end of 2013, split by dentists and DCPs

Register group	Number of people
Dentist	40,423 (39%)
Dental care professional	63,027 (61%)
<b>Total</b>	<b>103,450</b>

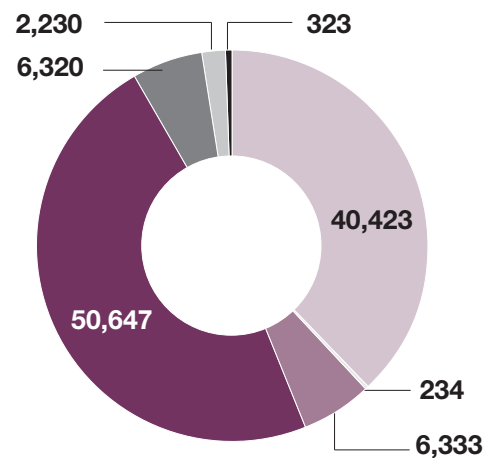
This table is a count of the number of people who are on the register. Registrants who have more than one title, for example, a dental hygienist who is also a dental therapist, are only counted once in this table.

## 2. The total number of people on the Dentists Register and the Dental Care Professionals Register at the end of 2013, split by gender

Register group	Number of people	Male	Female
Dentist	40,423 (39%)	22,197 (79%)	18,226 (24%)
Dental care professional	63,027 (61%)	5,770 (21%)	57,257 (76%)
<b>Total</b>	<b>103,450</b>	<b>27,967</b>	<b>75,483</b>

## 3. The total number of titles on the Dentists Register and Dental Care Professionals Register at the end of 2013, breakdown by title

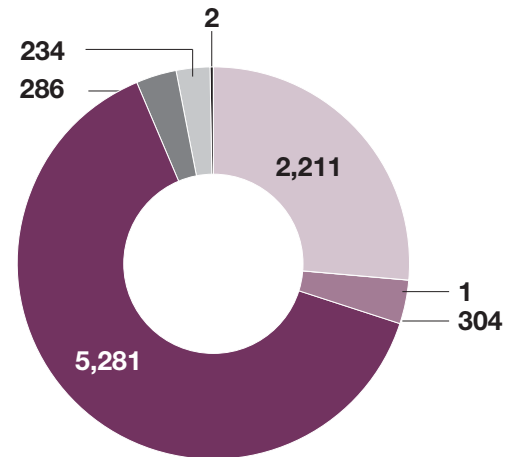
Registration type	Total
Dentist	40,423 (38.0%)
Clinical Dental Technician	234 (0.2%)
Dental Hygienist	6,333 (5.9%)
Dental Nurse	50,647 (47.6%)
Dental Technician	6,320 (5.9%)
Dental Therapist	2,230 (2.1%)
Orthodontic Therapist	323 (0.3%)
<b>Total</b>	<b>106,510</b>



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

**4. Additions to the Register in 2013, breakdown by title**

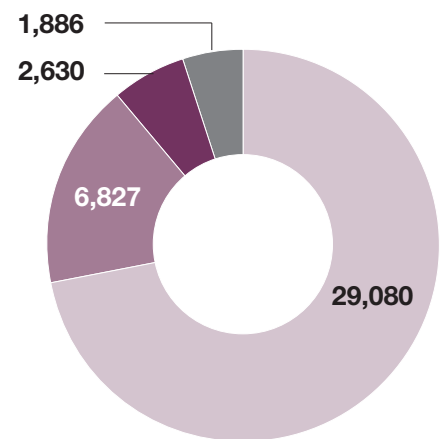
Registration type	Total
Dentist	2,211
Clinical Dental Technician	1
Dental Hygienist	304
Dental Nurse	5,281
Dental Technician	286
Dental Therapist	234
Orthodontic Therapist	2
<b>Total</b>	<b>8,319</b>



**5. Dentists and dental care professionals on the register at the end of 2013**

a) Dentists, breakdown by where qualified

Where qualified	Total
UK qualified	29,080 (72%)
EEA qualified	6,827 (17%)
UK Overseas Registration Exam	2,630 (6%)
Overseas qualified	1,886 (5%)
<b>Total</b>	<b>40,423</b>

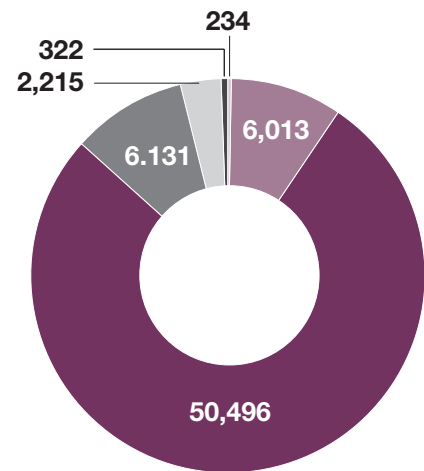


# Regulation statistical report

continued

b) Dental care professionals, breakdown by title and where qualified

Title	UK qualified*	Qualified outside the UK
Clinical Dental Technician	234	0
Dental Hygienist	6,013	320
Nurse	50,496	151
Dental Technician	6,131	189
Dental Therapist	2,215	15
Orthodontic Therapist	322	1
<b>Total</b>	<b>65,411</b>	<b>676</b>

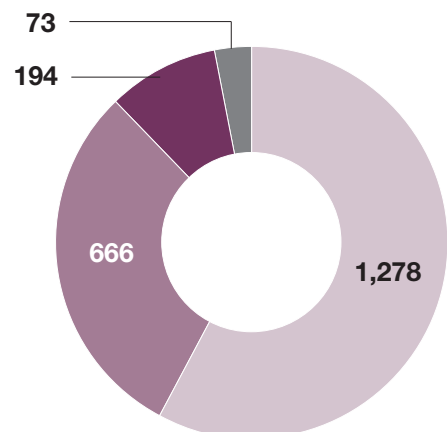


\*Includes people who joined the GDC register as a result of verified experience, verified competency or transition from voluntary registers at the point of transitional arrangements during the inception of the DCP register.

## 6. Dentists and dental care professionals added to the register in 2013, breakdown by where qualified

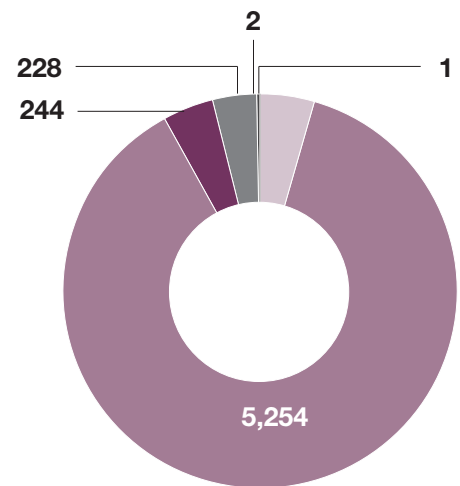
a) Dentists, breakdown where qualified

Where qualified	Total
UK qualified	1,278 (58%)
EEA qualified	666 (30%)
UK Overseas Registration Exam	194 (9%)
Overseas qualified	73 (3%)
<b>Total</b>	<b>2,211</b>



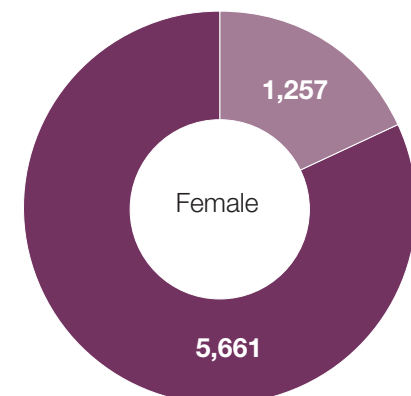
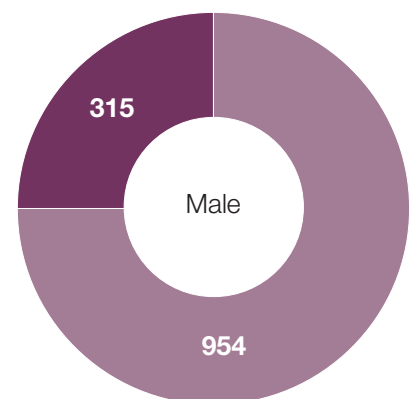
b) Dental care professionals, breakdown by title and where qualified

Title	UK qualified*	Qualified outside the UK
■ Clinical Dental Technician	1	0
■ Dental Hygienist	275	29
■ Dental Nurse	5,254	27
■ Dental Technician	244	42
■ Dental Therapist	228	6
■ Orthodontic Therapist	2	0
<b>Total</b>	<b>6,004</b>	<b>104</b>



**7. Dentists and dental care professionals added to the Register in 2013, breakdown by gender**

Register group	No. people	Male	Female
■ Dentist	2,211	954 (43%)	1,257 (57%)
■ DCP*	5,976	315 (5%)	5,661 (95%)
<b>Total</b>	<b>8,187</b>	<b>1,269</b>	<b>6,918</b>



\* People with dual registration with multiple titles will only be counted once.

# Regulation statistical report

continued

## 8. Breakdown of Specialist Lists as of the end of 2013

Dentist Specialty	Total
Dental and Maxillofacial Radiology	25 (0.58%)
Dental Public Health	119 (2.74%)
Endodontics	260 (5.99%)
Oral and Maxillofacial Pathology	32 (0.74%)
Oral Medicine	76 (1.75%)
Oral Microbiology	7 (0.16%)
Oral Surgery	765 (17.63%)
Orthodontics	1,383 (31.87%)
Paediatric Dentistry	247 (5.69%)
Periodontics	343 (7.91%)
Prosthodontics	440 (10.14%)
Restorative Dentistry	317 (7.31%)
Special Care Dentistry	325 (7.49%)
<b>Total</b>	<b>4,339</b>

## Fitness to Practise

Dentists and DCPs must meet certain requirements at the point of initial registration, and thereafter on an on-going basis throughout their career, in order to be deemed fit to practise. If any professional's fitness to practise is called into question, either by means of a complaint or by notification of a criminal caution or conviction, he/she may be subject to the GDC's FtP procedures.

All FtP complaints and notifications are subject to an initial review at a triage stage. Matters which need further assessment are progressed to an investigation stage. Any matters which amount to an allegation of potential impairment of fitness to practise are referred to an Investigating Committee (IC) panel.

The IC panel consists of lay and registrant members, appointed by the GDC through a process independent from the executive management of the organisation. An IC panel may decide that no further action is required or that an advice or warning letter would be sufficient.

In potentially more serious cases, the IC panel may refer the matter to one of three practice committees: the Professional Conduct Committee (PCC); the Professional Performance Committee (PPC); or the Health Committee (HC) for a formal hearing. Registrants referred to a practice committee will appear before an independent panel of lay and registrant members as part of a formal hearing where the GDC and the registrant both have the right to legal representation.

At all stages of fitness to practise procedures, a matter may be referred to an Interim Orders Committee (IOC) for a hearing. This committee may suspend a registrant or impose conditions on their registration status pending a review.

The total number of cases received in 2013 was **2,990**, compared to 2,278 in 2012 – a 31% increase.

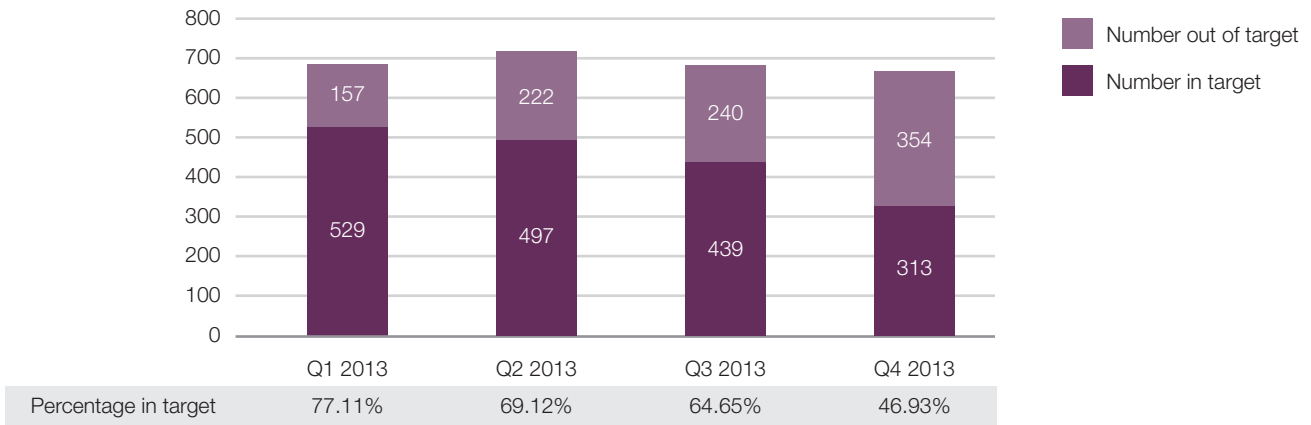
### The total number for cases either closed or referred onward at each stage of the fitness to practise process was:

<b>Triage</b>	<b>2,838</b> (This is the number of cases at the triage stage which were either closed or referred for assessment)
<b>Assessment</b>	<b>1,236</b> (This is the number of cases at the assessment stage which were either closed or referred to the Investigating Committee)
<b>Investigating Committee</b>	<b>535 decisions</b> (This is the specific number of cases at the Investigation Committee which were closed or referred to a Practice Committee)
<b>Practice Committee</b>	<b>289</b> (This is the number of cases referred from the Investigating Committee to a Practice Committee. N.B. Individual registrants may account for more than one case. Of the 289, 131 went to the Interim Orders Committee.)
<b>Interim Orders Committee:</b>	<b>131</b> (In addition to referral to a Practice Committee, cases may be referred from the Investigating Committee to the Interim Orders Committee.)

# Regulation statistical report

continued

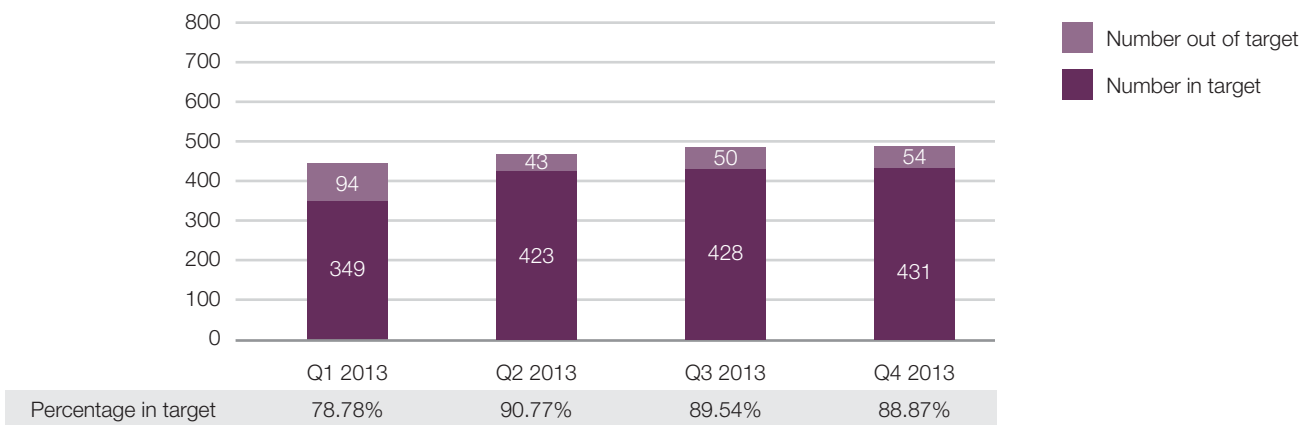
## Percentage of FtP cases received that have been triaged within target of 14 days



In 2013, of those cases reviewed at the triage stage, 1240 cases were identified which could be closed without further investigation. This enabled resources to be focussed on investigating cases where there was a realistic prospect of an allegation of impaired fitness to practise against a registrant.

On average, 64% of cases reviewed at the triage stage received an initial decision within 14 days. This is despite a significant increase in the number of complaints received during 2013.

## Percentage of FtP investigation cases completed within target of 6 months from date received

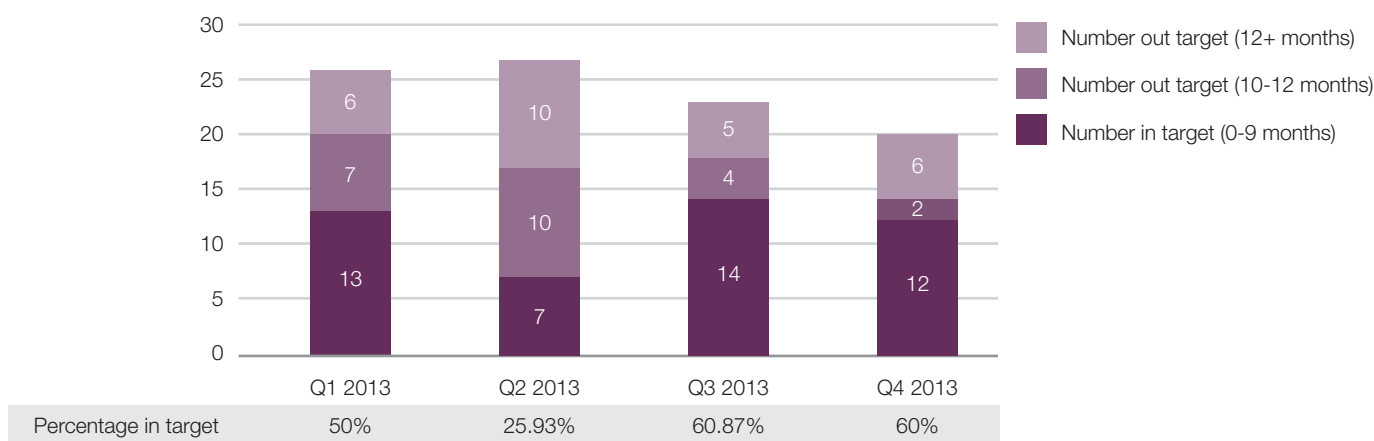




Performance in completing cases at an investigation stage within the target of 6 months from the date received has been consistently high throughout 2013. This is despite a significant increase in the number of complaints received.

The target set at the end of 2012 to complete 90% of cases within the 6 month timeframe was achieved this year. Work will continue in 2014 to maintain this.

**Percentage of FtP cases that received an initial hearing within 9 months of referral from the IC**



In 2013, in line with the significant increase in FtP cases received, the number of cases referred from the IC has also risen.

At the end of 2013, the number of cases awaiting a first hearing has increased by 34% (from 125 cases in December 2012 to 168 cases in December 2013).

The number of live cases awaiting a first hearing which had missed the nine month target stood at 24% of cases at the end of December 2013, a significant improvement on the previous year when it was 45%.

In the second half of the year, there has been a significant improvement in the number of cases which have met the nine month target for progressing to a hearing from the IC, with over 60% meeting the target in each of the final two quarters of the year. In addition, there was a significant proportion of cases in 2013 where an initial hearing was given between 10 and 12 months after referral from the IC.

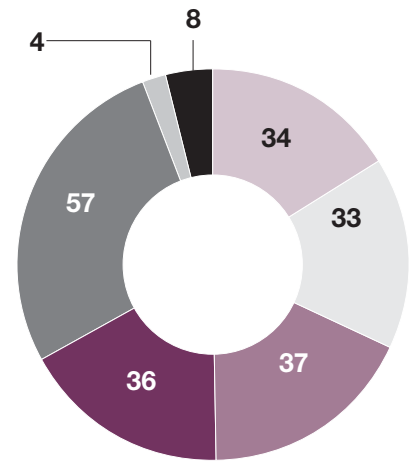
# Regulation statistical report

continued

## Interim Orders Committee (IOC)

Total number of hearings in 2013 209  
(132 initial / 77 reviews)

Interim suspension imposed	34
Interim conditions imposed	33
Interim suspension renewed	37
Interim conditions renewed	36
No order made	57
Suspension / conditions lifted	4
Adjourned	8



## Professional Performance Committee (PPC)

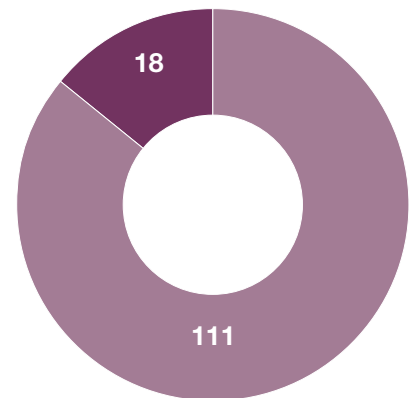
Number of cases heard in 2013 4 (all dentists)

## Professional Conduct Committee (PCC)

Number of cases heard in 2013 129

No. of cases involving dentists	111*
No. of cases involving DCPs: 13 dental nurses, 4 dental technicians and 1 hygienist/therapist	18

\* 1 registrant had two hearings

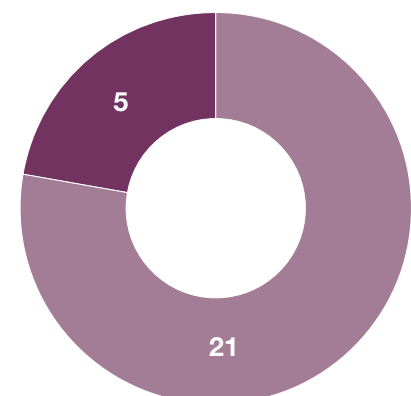


## Health Committee

Number of cases heard in 2013 26

No. of cases involving dentists	21**
No. of hearings involving DCPs: 3 dental nurses and 2 dental technicians	5

\*\* 1 registrant had two hearings



Hearings adjourned part heard at end of year 12\*\*\*

\*\*\* One case involved 3 registrants

## Issues considered by the PCC/PPC

### Issue - Number of occurrences\*

Poor treatment	69
Poor record keeping	34
Failure to obtain consent/explain treatment	21
Fraud/dishonesty	20
Poor practice management including complaint handling	16
Failure to take appropriate radiographs	16
Prescribing issues	16
Failure to co-operate with the GDC	15
Personal behaviour	9
Failings in recording medical and/or dental history	9
Conviction or caution - other	8
Conviction or caution - theft/fraud	7
Conviction or caution - assault	7
Conviction or caution - alcohol or drugs	6
Cross-infection control	6
Indecent assault or inappropriate sexual behaviour	5
No professional indemnity insurance	5
Basis of treatment (NHS/private) not clear	4
Working outside scope of practice	3
Sedation issues	3
Breach of patient confidentiality	3
Misleading advertising	3
Treatment of patients whilst not on performers list	2
Missing oral cancers	2
Allowing unregistered dental nurse to work	1
Working as unregistered dental nurse beyond 2008	1

\*Cases can often involve more than one issue – these figures provide a profile, reflecting the main concerns and not every single charge

### PPC outcomes

Conditions	1
FtP impaired – reprimanded	2
FtP not impaired	1

# Regulation statistical report

continued

## PCC outcomes

Erased with immediate suspension	17
Erased	2
Suspended	17
Suspended with immediate suspension	10
Suspended indefinitely	1
Conditions	23
FtP impaired – reprimanded	13
Case concluded after suspension/conditions	20
Fitness to practise not impaired or not misconduct	23
No case to answer	1
No evidence offered by prosecution	1
Outcome void due to legal technicality	1

## HC outcomes

Suspension	7
Suspended indefinitely	5
Conditions	8
Not (no longer) seriously impaired	6

## Restoration applications

Number considered	1
Restored (with conditions)	0
Not Restored	1

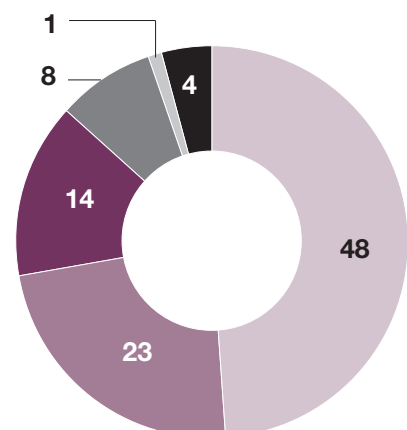
## Hearing days in 2013

Number of scheduled hearing days:	1,066
Increase in number of scheduled hearing days from 2012	5%
Average length of an initial hearing:	4.5 days

## Related information

Time taken to complete the initial hearing of cases after referral from IC (review hearings not included):

	Number of cases
0-9 months	48
10-12 months	23
13-18 months	14
19-24 months	8
25-30 months	1
31+ months	4



During 2013 governance arrangements for the GDC changed, with the appointment of a new 12 member Council, including an appointed Chair, with effect from 1 October 2013. This compares to the outgoing Council consisting of 24 members, with an elected Chair, plus the four Chief Dental Officers as associate members.

### The Council until 30 September 2013

The Council was appointed in October 2009 and consisted of 24 members. There were 12 registrant members and 12 lay members. The Chair of the Council was Kevin O'Brien. The members of the Council were as follows:

Registrant members	Lay members	Chief Dental Officers <sup>1</sup>
Paul Averley	Grace Alderson	Barry Cockcroft (England)
Elizabeth Davenport	Rosemary Carter	Donncha O'Carolan (Northern Ireland)
Mary Dodd	Peter Catchpole	Margie Taylor (Scotland)
Helen Falcon	Robin Field-Smith	David Thomas (Wales)
Hazel Fraser	Alan MacDonald	
Janet Goodwin	David Murphy	
Wakkas Khan	Grahame Owen	
Anthony Kilcoyne	Derek Prentice	
Kevin O'Brien	Neil Stevenson	
Mabel Slater	Linda Stone	
David Smith	Anne Marie Telford	
Denis Toppin	Carol Varlaam	

<sup>1</sup> Chief Dental Officers were invited to attend the Council's meetings but were associate members and therefore did not have a vote and were not counted in the quorum.

# Council structure

continued

## Council meeting attendance 2013

Name	14/02	28/03	20/06	08/08	26/09	Total attendance at meetings member is eligible to attend
Grace Alderson	Yes	Yes	Yes	Yes	Yes	5/5
Paul Averley	Yes	Yes	Yes	Yes	Yes	5/5
Rosemary Carter	Yes	Yes	Yes	Yes	Yes	5/5
Peter Catchpole	Yes	Yes	Yes	No	Yes	4/5
Elizabeth Davenport	Yes	Yes	Yes	No	Yes	4/5
Mary Dodd	Yes	Yes	Yes	Yes	Yes	5/5
Helen Falcon	Yes	Yes	No	Yes	Yes	4/5
Robin Field-Smith	Yes	Yes	Yes	No	Yes	4/5
Hazel Fraser	Yes	Yes	Yes	Yes	Yes	5/5
Janet Goodwin	Yes	Yes	Yes	Yes	Yes	5/5
Wakkas Khan	Yes	No	Yes	No	Yes	3/5
Anthony Kilcoyne	Yes	Yes	Yes	Yes	Yes	5/5
Alan MacDonald	Yes	Yes	Yes	Yes	Yes	5/5
David Murphy	Yes	Yes	Yes	Yes	Yes	5/5
Kevin O'Brien (Chair)	Yes	Yes	Yes	Yes	Yes	5/5
Grahame Owen	Yes	Yes	Yes	Yes	Yes	5/5
Derek Prentice	Yes	Yes	Yes	Yes	Yes	5/5
Mabel Slater	Yes	Yes	No	Yes	Yes	4/5
David Smith	Yes	Yes	Yes	Yes	Yes	5/5
Neil Stevenson	Yes	Yes	Yes	Yes	Yes	5/5
Linda Stone	Yes	Yes	Yes	Yes	Yes	5/5
Anne Marie Telford	Yes	Yes	Yes	Yes	Yes	5/5
Denis Toppin	No	Yes	No	Yes	Yes	3/5
Carol Varlaam	Yes	No	Yes	No	Yes	3/5
Barry Cockcroft (CDO)	Yes	Yes	No	No	No	2/5
Donncha O'Carolan (CDO)	No	No	-	-	-	0/2
Margie Taylor (CDO)	No	Yes	Yes	No	Yes	3/5
David Thomas (CDO)	No	Yes	No	Yes	Yes	3/5
Simon Reid (Acting CDO)	-	-	No	No	Yes	1/3

The Council of the GDC was supported by four standing non-statutory committees, as follows:

- Audit Committee
- Financial and Business Planning Advisory Committee
- Policy Advisory Committee
- Remuneration Committee

Additionally, working groups carried out detailed work on the development of specific initiatives:

- Annual Retention Fee Policy Review Task and Finish Group
- Direct Access Task and Finish Group
- Governance Reforms Task and Finish Group
- Law Commission Task and Finish Group
- Transition to Independent Practice Task and Finish Group
- Standards Review Working Group
- Revalidation Working Group
- Specialist Education Dental Board

Until 31 December 2013, the Dental Complaints Service (DCS) was assisted by an advisory board which comprised five Council members and four external members.

# Council structure

continued

## Membership of committees and task and finish groups until 30 September 2013

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Grace Alderson	Policy Advisory Committee Remuneration Committee Standards Review Working Group Governance Reforms T&F Group (Appointed after 8 August)
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Paul Averley	Financial and Business Planning Advisory Committee Direct Access T&F Group
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Rosemary Carter	Audit Committee Remuneration Committee (Chair) Law Commission T&F Group Direct Access T&F Group Governance reforms T&F Group
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Peter Catchpole	Audit Committee Specialist Dental Education Board
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Elizabeth Davenport	Policy Advisory Committee Transition to Independent Practice T&F Group Specialist Dental Education Board
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Mary Dodd	Financial and Business Planning Advisory Committee
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Helen Falcon	Audit Committee Transition to Independent Practice T&F Group
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Robin Field-Smith	Financial and Business Planning Advisory Committee Law Commission T&F Group Annual Retention Fee Policy T&F group (Chair)
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Hazel Fraser	Audit Committee Direct Access T&F Group ARF T&F Group
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Janet Goodwin	Financial and Business Planning Advisory Committee Governance Reforms T&F Group Standards Review Working Group (Chair)
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Wakkas Khan	Remuneration Committee Law Commission T&F Group ARF T&F Group
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Anthony Kilcoyne	Policy Advisory Committee DCS Advisory Board
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**Membership of committees and task and finish groups until 30 September 2013 (continued)**

Alan MacDonald	Audit Committee (Chair) Law Commission T&F Group Governance Reforms T&F Group Revalidation Working Group
David Murphy	Financial and Business Planning Advisory Committee
Kevin O'Brien (Chair)	Law Commission T&F Group (Chair) Governance Reforms T&F Group (Chair)
Grahame Owen	Financial and Business Planning Advisory Committee DCS Advisory Board
Derek Prentice	Policy Advisory Committee ARF T&F Group DCS Advisory Board Chair of the Trustees of the GDC Pension Scheme
Mabel Slater	Policy Advisory Committee DCS Advisory Board
David Smith	Policy Advisory Committee (Chair) Revalidation T&F Group Standards Review Working Group
Neil Stevenson	Policy Advisory Committee Law Commission T&F Group Governance Reforms T&F Group
Linda Stone	Policy Advisory Committee Governance Reforms T&F Group Law Commission T&F Group Transition to Independent Practice T&F Group
Anne Marie Telford	Policy Advisory Committee Standards Review Working group Direct Access T&F Group (Chair) DCS Advisory Board
Denis Toppin	Financial and Business Planning Advisory Committee (Chair) Revalidation Working Group (Chair) Standards Review Working Group
Carol Varlaam	Policy Advisory Committee Revalidation Working Group Transition to Independent Practice T&F Group (Chair)

# Council structure

continued

## The Council from 1 October 2013

The Council appointed in October 2013 consists of 12 members, 6 registrant members and 6 lay members. The members of the Council are as follows:

### Registrant members

Margaret Kellett  
Kirstie Moons (appointed 19 November 2013)  
Lawrence Mudford  
Jayendra Patel  
David Smith  
Jason Stokes

### Lay members

William Moyes (Chair)  
Geraldine Campbell  
Michael Carroll  
Rosemary Carter  
Alan MacDonald  
Neil Stevenson

## Council meetings attendance in 2013

Name	17/10	05/12	Total attendance at meetings member is eligible to attend
Geraldine Campbell	Yes	Yes	2/2
Michael Carroll	Yes	Yes	2/2
Rosemary Carter	Yes	Yes	2/2
Margaret Kellett	Yes	Yes	2/2
Alan MacDonald	Yes	Yes	2/2
Kirstie Moons	-	Yes	1/1
William Moyes (Chair)	Yes	Yes	2/2
Lawrence Mudford	Yes	Yes	2/2
Jayendra Patel	Yes	Yes	2/2
David Smith	Yes	Yes	2/2
Neil Stevenson	Yes	Yes	2/2
Jason Stokes	Yes	No	1/2

**From 1 October 2013 the Council of the GDC was supported by three non-statutory committees, as follows:**

<b>Committee</b>	<b>Council members</b>
Audit and Risk Committee	Alan MacDonald (Chair) Lawrence Mudford David Smith
Finance and Performance Committee	Michael Carroll (Chair) Margaret Kellett Jayendra Patel Neil Stevenson
Remuneration Committee	Rosemary Carter (Chair) Geraldine Campbell Jason Stokes

**Independent members of Committees, who served throughout 2013:**

Lesley Pearson	Remuneration Committee
Jennifer Seeley	Audit & Risk Committee

# Council structure

continued

## **The Statutory Committees of the Council**

Under the Dentists Act 1984 (as amended), the GDC has overall responsibility for dealing with allegations concerning impairment of fitness to practise concerning members of the dental profession.

The GDC has six statutory committees as set out in Section 2 of the Dentists Act 1984 to assist it in fulfilling its statutory duty as a healthcare regulator. The committees comprise independent panellists who are lay people, dentists and dental care professionals. Council members do not sit on the statutory committees but the statutory committees are accountable to the Council for their performance.

These committees are:

- Interim Orders Committee
- Investigating Committee
- Professional Conduct Committee
- Health Committee
- Professional Performance Committee
- Registration Appeals Committee

These committees are appointed by the Appointments Committee which comprises eight non-Council lay members and dental professionals who assist the Council in the exercise of any function relating to the appointment of statutory committee members, including the recruitment, selection, appraisal and disciplining of such members. Further information on the work and membership of the statutory committees of the Council can be found on the GDC's website -

<http://www.gdc-uk.org/Aboutus/Thecouncil/Pages/committees.aspx>

## **Executive Management Team**

In 2013 the Executive Management Team comprised:

Evlynn Gilvarry, Chief Executive and Registrar and Accounting Officer

Frances Low, Director of Governance

Neil Marshall, Director of Regulation

Graham Masters, Director of Finance and Corporate Services

Tim Whitaker, Director of Policy and Communications

# Remuneration report

# 6

## The Remuneration Committee

The remuneration report for 2013 covers a review of the Council to 30 September 2013 and separately, the Council from 1 October 2013. Four Council members served on both Councils.

Both the outgoing and the incoming Councils appointed a Remuneration Committee for specific matters relating to the remuneration of Council members, and executive directors and for overall staff remuneration policy. The Committee was chaired by Rosemary Carter and membership was as follows: Grace Alderson (until 30 September 2013), Wakkas Khan (until 30 September 2013), Geraldine Campbell (from 1 October 2013), Jason Stokes (from 1 October 2013) and Lesley Pearson as an independent member. The Committee operates within specific terms of reference and usually meets four times per year.

## Council members' remuneration

The Chair's annual remuneration is set by the committee based on prevailing rates for similar positions and the amount of time required to perform the role. The remuneration for the Chair from 1 October 2013 was re-evaluated prior to the position for an appointed Chair being advertised to secure an appropriately experienced candidate, in accordance with PSA guidelines and set at a rate of £55,000 per annum.

Until 30 September 2013 Council members were paid a daily attendance fee set at £353 per day (£176.50 per ½ day). From 1 October 2013 Council members are remunerated at an annual rate of £15,000 per year with supplements for committee chairs of £3,000 per annum.

## Executive directors' remuneration

Salary progression for executive directors is dependent on individuals' performance and external benchmarking of pay. Non-consolidated, performance payments may be awarded to directors each year, to a maximum of 20% of salary for exceptional performance. During 2013 such payments were made to three directors ranging from £9,000 - £11,000 each. In 2013, following an external benchmarking review, the Chief Executive's salary was increased to £152,000 which brings the pay multiple of the Chief Executive and the median average salary to 4:1. One director received a 5.2% increase in salary as part of an external benchmarking review and two directors received an increase of 1% as part of the annual salary increase for all staff. Whilst the Chief Executive makes recommendations on her fellow executive directors, any salary increases or other payments are approved by the Remuneration Committee.

All of the executive directors are members of the GDC pension fund.

The Chief Executive and Registrar and Accounting Officer is appointed directly by and is accountable to the Council and has delegated authority from the Council to the extent described in the Governance Statement. The Statement makes clear that it is the Council's

# Remuneration report

continued

role to set the direction of the GDC in line with its mission and purpose; ensuring systems are in place to enable it to monitor performance and to hold the Executive to account; and to ensure probity. The remuneration details disclosed are those for the Chief Executive and Registrar and Accounting Officer, and these are done so in full (see note 5 to the Accounts). In aggregate remuneration for the five executive directors amounted to £599,000.

## **Staff remuneration policy**

The remuneration policy for staff is developed by the Director of HR in conjunction with the Chief Executive and executive directors and then considered by the Remuneration Committee. The current pay scheme uses a system of grades with incremental pay points. Salary pay points were increased by 1% in the year, recognising an element for inflation during the period. A review of the pay structure will take place in 2014.

The GDC operates a defined benefit pension fund that is available to all staff, subsequent to completion of a waiting period. Pension arrangements are currently under review by the Remuneration Committee, due to the need to comply with the work based pension regulations and the need to meet auto-enrolment requirements that come into effect, for the GDC, from 1 February 2014.

**Council members' fees and expenses 1 January 2013 to 30 September 2013:**

Council Member	Members' Fees £	Members' Expenses £	Tax and NI £	Total £
Grace Alderson	6,001	3,866	3,901	13,768
Paul Averley	4,766	4,620	2,070	11,456
Rosemary Carter	6,884	3,217	2,392	12,493
Peter Catchpole	2,471	605	484	3,560
Elizabeth Davenport	4,236	386	430	5,052
Mary Dodd	2,471	2,049	893	5,413
Helen Falcon	3,354	800	881	5,035
Robin Field-Smith	4,060	297	352	4,709
Hazel Fraser	5,119	3,150	2,118	10,387
Janet Goodwin	4,942	4,852	2,138	11,932
Wakkas Khan	3,530	3,883	782	8,195
Anthony Kilcoyne	3,354	587	385	4,326
Alan MacDonald	7,943	9,148	4,989	22,080
David Murphy	3,001	4,334	3,914	11,249
Kevin O'Brien (Chair)	40,744	13,223	10,325	64,292
Grahame Owen	5,472	1,831	1,689	8,992
Derek Prentice	8,296	1,149	1,927	11,372
Mabel Slater	2,471	2,229	960	5,660
David Smith	6,707	5,722	5,522	17,951
Neil Stevenson	3,883	3,938	3,754	11,575
Linda Stone	5,295	3,081	2,987	11,363
Anne Marie Telford	4,942	4,261	3,908	13,111
Denis Toppin	5,119	6,296	6,120	17,535
Carol Varlaam	4,942	380	513	5,835
<b>Total</b>	<b>150,003</b>	<b>83,904</b>	<b>63,434</b>	<b>297,341</b>

As Chair of the Council, the fee for Kevin O'Brien was paid at an annual rate of £54,000, as set by the Remuneration Committee and was remitted to his principal employer, the University of Manchester.

The figures in the above table have been audited by haysmacintyre.

# Remuneration report

continued

## Council members' remuneration and expenses 1 October 2013 to 31 December 2013:

Council Member	Members' Fees £	Members' Expenses £	Tax and NI £	Total £
Geraldine Campbell	3,750	669	586	5,005
Michael Carroll	4,500	822	739	6,061
Rosemary Carter	4,500	1,491	975	6,966
Margaret Kellett	3,750	1,229	813	5,792
Alan MacDonald	4,500	3,050	1,624	9,174
Kirstie Moons	1,250	338	227	1,815
William Moyes (Chair)	13,750	1,643	2,326	17,719
Lawrence Mudford	3,750	844	667	5,261
Jayendra Patel	3,750	1,217	808	5,775
David Smith	3,750	2,033	1,823	7,606
Neil Stevenson	3,750	2,510	2,477	8,737
Jason Stokes	3,750	903	684	5,337
<b>Total</b>	<b>54,750</b>	<b>16,749</b>	<b>13,749</b>	<b>85,248</b>

The figures in the above table have been audited by haysmacintyre.

Evlynne Gilvarry

Chief Executive and Registrar

18 June 2014



**GDC staff**

At December 2013, the GDC had 278 members of staff employed (2012: 229). This increase results from the expansion of the Regulation directorate, most notably in the development of the in house legal function which focuses on preparation of fitness to practise cases. A year on year comparison of average full-time equivalent staff numbers (which takes account of staff who work part-time hours) and related staff costs can be found in the Notes to the accounts on page 72.

Staff turnover: (calculated as leavers for all reasons, divided by average number of staff in post) stands at 18.3% in 2013. This represents an increase from 2012 (11.0%) and 2011 (14.9%). Natural turnover (resignation only) for the GDC in 2013 was 8.6% therefore, although overall staff turnover has increased, natural turnover is at a much lower level.

Gender and age: Our employees are 62% female (2012: 59%). Those aged 50+ represent 13% of the workforce (2012: 13%).

Ethnicity: Available data shows that at least a third of our staff are from an ethnic minority background.

Sickness absence: There were 1530 days lost to sickness in 2013 representing 4.9 days per employee. This is consistent with 2012 where days lost to sickness stood at 5.2 days per employee. This compares to the national average of 7.4 days per employee (Chartered Institute of Personnel and Development).

Staff engagement: The GDC has an elected staff forum which meets bi-monthly. It is chaired by a member of the Executive Management Team. The forum represents all the teams in the GDC and discusses a range of staff matters.

If changes are proposed that might impact on all staff, consultation meetings are held, regardless of whether formal consultation is a legal requirement. Sometimes this takes place at quarterly staff briefings. The quarterly briefings are also an opportunity for staff to discuss issues and topics more informally with the Chief Executive and Executive Management Team.

A bi-ennial staff survey is also undertaken which results in a comprehensive action plan based on the findings. Progress on the action plan is reported at the quarterly staff briefings.

Staff also have an opportunity to express views and to ask the Executive Management Team questions on the intranet on an ongoing basis. A monthly internal newsletter keeps staff up to date and more frequent communications are made when required.

**Equality and diversity**

A comprehensive action plan was implemented in 2012 with the aim of ensuring we were compliant with the Equality Act 2010. During 2013, and aspiring to best practice, initiatives continued, for example:

- Further collection of equality & diversity (E&D) data for registrants;
- Developing Fitness to Practise forms to include E&D data collection;
- Developing mechanisms to capture E&D data in HR systems; and
- Using Equality Impact Assessments (EIAs) in all policy papers for decision at Executive Management Team meetings and the Council.

# Social responsibility report

continued

Plans for 2014 include:

- Update equality strategy;
- A rolling action plan for all GDC functions;
- Improve reporting of E&D work to the Executive Management Team and Council;
- Review of EIAs; and
- Continue to develop and make best use of diversity profiling data we collect.

## **Procurement**

Our approach to procurement is underpinned by robust processes and procedures to achieve best practice and value for money. All procurement activity is monitored to ensure that whilst achieving value for money, there is openness and transparency, equality of opportunity and environmental sustainability in our approach. We continue to seek opportunities for efficiencies whilst ensuring that the GDC meets its statutory duties.

## **Health and safety**

The GDC is committed to promoting a healthy and harm free environment for all staff and visitors to our premises. Health and safety is regularly reviewed by the Executive Management Team and the GDC Health and Safety Committee. In 2013, there were 7 accidents of a minor nature recorded in our main London offices and none recorded in our Croydon office.

As part of our commitment to provide a safe environment for staff and visitors, a special fire risk assessment was undertaken in 2013 for the redevelopment of 37 Wimpole Street and additional measures taken to ensure safety.

Electronic health and safety training was developed in 2013 with staff now able to do workstation assessments online.

## **Environmental**

All confidential waste and mixed waste continues to be recycled. Staff are encouraged to use scanning and electronic filing.

The GDC began the redevelopment of its headquarters, 37 Wimpole Street, in 2013. The project will be carried out on principles of sustainable design, energy efficiency and CO<sub>2</sub> reduction. Furniture made redundant due to the redevelopment of 37 Wimpole Street has been put into temporary storage off-site and will be re-used in the redeveloped building or recycled.

**For the year ended 31 December 2013****Analysis of Income and Expenditure by Regulatory Function**

The Accounts on pages 60 to 85 show our income and expenditure in standard accounts format. In order to provide stakeholders with additional information the following table shows our performance by Regulatory function (please note that the 2012 figures shown below do not correspond to the comparatives in the 2013 Income and Expenditure Account, which have been restated):

	2013	2013	2012	2012
	£'000	£'000	£'000	£'000
<b>Income</b>				
Registration	30,980		30,531	
Overseas Registration	1,803		1,660	
Other operating income	12		8	
		<b>32,795</b>		<b>32,199</b>
<b>Expenditure</b>				
<b>Regulatory activities:</b>				
Fitness to Practise and Hearings	16,157		14,323	
Registration	2,035		1,889	
Operational Excellence	1,230		1,076	
Overseas Registration Exam	2,154		1,991	
Policy and Stakeholder Management	1,636		1,881	
Governance	1,860		1,573	
Quality Assurance	916		828	
Dental Complaints Service	566		537	
		<b>26,554</b>		<b>24,098</b>
<b>Support activities:</b>				
Finance, HR and CEO	2,955		2,588	
Accommodation and Office Services	1,840		1,613	
Information Technology	1,690		1,589	
Depreciation and Amortisation	883		736	
		<b>7,368</b>		<b>6,526</b>
<b>Total Expenditure</b>		<b>33,922</b>		<b>30,624</b>
Investment Income		555		363
Adjustment to tax and social security costs		0		413
<b>(Deficit)/Surplus before Taxation</b>		<b>(572)</b>		<b>2,351</b>
Taxation		(156)		(166)
<b>Retained (Deficit)/Surplus after Taxation</b>		<b>(728)</b>		<b>2,185</b>

# Financial review

continued

## For the year ended 31 December 2013

The General Dental Council is funded predominantly from fees paid by dentists and dental care professionals who are required under the Dentists Act to be registered with the General Dental Council in order to practise dentistry in the United Kingdom. Fees are also paid to us by dental professionals to maintain their entry on our specialist lists.

In 2012, given an expectation that the fitness to practise caseload would increase, the Council approved a budget for 2013 that projected a deficit to be funded from the 2012 increase in the general reserve.

An assessment of the options for the future provision of fitness to practise legal services was also carried out in 2012, and the 2013 business plan and budget reflected the recommendation that a legal services commissioning team be introduced, responsible for managing the performance of existing external legal suppliers and an expanded in-house legal team. As a result, fees billed by our external legal providers were lower due in part to an increasing number of cases conducted by the in-house legal team in the fourth quarter of 2013. This contributed to a lower than budgeted deficit of £0.6m, before taxation and adjustments.

### Income analysis

Total operating income during the financial year increased to £32.8m (2012 - £32.2m). The increase was due to the following reasons:-

- An additional 2,211 dentists and 6,108 dental care professionals joined the register in 2013, generating income of £0.5m.
- There were 231 new Specialist List entries which generated income of £0.1m, 44 entries less than in 2012 resulting in a £6,000 reduction in income.
- The number of sittings of Part 2 of the Overseas Registration Examination increased from 6 in 2012 to 7 in 2013, although there were a lower number of candidates at each sitting of the Part 1 exam. The result was a net increase in income of £0.1m.

Total investment income increased by £0.2m to £0.6m.

### Expenditure analysis

Total expenditure increased to £33.9m in 2013 (2012 - £30.6m), for the following reasons:-

- Fitness to practise and hearings costs have increased by £1.9m to £16.2m (2012 - £14.3m) due to:
- A 31% increase in the total number of new cases received in 2013, compared with 2012, resulting in a £1.1m increase in the level of resources deployed at the investigation stage of the fitness to practise process, in the form of additional caseworkers and committee secretaries.

## For the year ended 31 December 2013

- A 5% increase in the number of hearings held. 1066 hearing days were scheduled in 2013, compared with 1019 hearing days in 2012. In addition, all hearings were hosted at external venues from April 2013 due to the redevelopment of the GDC's premises at 37 Wimpole Street, at which two of the five hearings suites required were previously located. Hearings costs increased by £1.2m to £5.7m in 2013.
- The cost of disbursements (including expert fees, counsel fees and witness expenses) has increased by £0.1m to £2.0m, driven by an increase in the number of Investigating Committee referrals for a hearing from 196 in 2012, to 289 in 2013.
- The cost of restructuring the fitness to practise legal function (£0.7m) to include the establishment of the commissioning and in-house legal teams are one-off costs that will result in longer term, permanent future cost-savings for the GDC.
- These additional costs were partly offset as fees billed by our external legal providers in 2013 were 26% lower than in 2012, due to a combination of increased scrutiny of firms' productivity and an increasing number of cases being conducted by the in-house legal team in the fourth quarter of 2013, leading to lower bills (£1.2m).
- Registration costs increased by £0.1m to £2.0m (2012 - £1.9m) due to additional work undertaken in relation to the end of the DCP CPD cycle.
- The Operational Excellence team, established in 2012, was responsible for delivering an improvement in the GDC's audit capability and further developing internal operational reporting, resulting in a £0.1m increase in staffing costs (2012 - £1.1m).
- The cost of the Overseas Registration Examination rose by £0.2m to £2.2m (2012 - £2.0m), in line with an increase in income, due to a higher number of sittings of Part 2 of the exam that more than offset the impact of a lower number of Part 1 exam candidates.
- The cost of policy development and stakeholder management decreased by £0.2m due to non-recurring costs incurred in 2012 relating to the development of the new Standards that were published in 2013.
- Governance costs were £0.3m higher in 2013 (2012 - £1.6m) due to the cost of appointing and training a new 12 member Council and Fitness to Practise panellists.
- Finance and HR costs were £0.4m higher (2012 - £2.6m), partly due to an increase in the average number of GDC employees which required an increase in expenditure on recruitment, and partly due to an increase in the cost of administering the pension scheme.
- Accommodation costs increased by £0.2m (2012 - £1.6m), due to the need to rent office space to accommodate additional members of staff.

# Financial review

continued

## For the year ended 31 December 2013

Throughout 2013, the GDC continued initiatives to generate efficiency savings. Efficiencies achieved in 2013 represent a saving of £3.2m, 10% of the 2013 cost base, resulting in cumulative savings over three years of some £6.6m. Throughout the process of identifying efficiency savings, careful consideration has been given to ensure that implementation of measures does not put public protection at risk. Indeed, the GDC continues to use these savings to fund the programme of improvement of the fitness to practise function.

Last year, we concluded negotiations with HMRC regarding the taxation status of our committee members, panellists and inspectors. They agreed that most should be treated as self-employed for the purposes of tax and National Insurance Contributions (NICs), and the GDC is no longer required to deduct income tax nor account for national insurance contributions (NICs) on their fees or expenses. As such, a £413,000 adjustment to accrued taxation costs was made in 2012. Further, a claim for reimbursement for prior year NIC payments and payments via our PAYE Settlement Agreement (PSA) was made to HMRC. However, we still await a decision as to whether or not the claim will be upheld.

### Outlook

Looking forward to 2014, we are predicting a deficit budget amounting to £3.0m, given the need to fund the increasing number of fitness to practise cases which is the principal driver of costs. The budget assumes that, following two years of very significant growth, the number of new fitness to practise cases received will plateau in 2014.

We are faced with the situation where it is unlikely that fitness to practise procedures will be simplified through changes in legislation until at least 2016/17, therefore we will seek to maximise savings within the current structures. Initiatives already identified and implemented will continue in 2014, with a target to generate additional savings of £2.6m, making a total of £9.2m over four years. We will continue to ensure that the process of identifying efficiency savings does not put public protection at risk.

The proposal to redevelop 37 Wimpole Street was approved by the Council in September 2012 and following completion of the procurement process, an increased expenditure for the project was approved by the Council in June 2013 at £7.1m plus a contingency of £0.3m, making £7.4m in total. The main contractor began work on the site on Monday 30 September 2013, with a contract completion date of 23 January 2015.

### Pension Fund

In accordance with the financial reporting standard for pension costs, IAS 19, Hamish Wilson, the pension scheme actuary, valued the pension scheme as at 31 December 2013. According to their analysis, the scheme experienced a net actuarial gain in fund value for 2013 of £2,141,000, against that reported in last year's accounts. This is largely due to good investment performance of the plan assets, 80% of which are invested in equities. Meanwhile, payments into the plan and interest received were exceeded by the payments from the plan by £58,000. This resulted in an overall gain on the pension scheme of £2,083,000, increasing the pension surplus to £5,194,000 (2013) from £3,111,000 (2012).

## For the year ended 31 December 2013

An amended version of the accounting standard IAS 19 takes effect from this year. Included in the reporting changes required is the disclosure of a sensitivity analysis of each significant actuarial assumption, as at the end of the reporting period. The analysis shows how the defined benefit obligation would have been affected by any changes in the relevant actuarial assumption that were reasonably possible at that date.

### Liquidity risks

The cash balances of the GDC increased to £26.5m, (2012 - £25.9m). Of that, £23.8m related to registrant fees paid in advance at 31 December 2013. These balances are cyclical and peak in December/January and July/August. Cash funding levels are depleted between these periods because GDC 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. GDC expenditure is evenly spread throughout the year.

In May 2012, the GDC appointed Smith & Williamson to invest £12m from available cash balances in a mix of equities and fixed interest securities. Investment of the £12m was ongoing throughout 2012. Listed securities and unit trusts previously held by the GDC were also transferred to Smith & Williamson's management.

The GDC is satisfied that it is not exposed to any significant liquidity risk. Those balances not needed for short term operational reasons are placed for a three month term as a money market deposit which is currently reviewed and renewed at the end of each term.

### Reserves

The Reserves Policy was reviewed and agreed by the Council in 2013. It has regard for the:

- a. objectives of the GDC in pursuit of our statutory and regulatory responsibilities
- b. risks to the income and expenditure of the GDC
- c. planned major capital spending programmes

In setting a target level, the Council considered that reserves within a range of four to six months of annual operating expenditure were appropriate. This range is subject to annual consideration by the Council's Finance and Performance Committee when it proposes the budget for the following year to the Council. Actual reserves are £15.2m, based on the current policy.

### External Auditors

The accounts have been audited by our auditors, haysmacintyre of 26 Red Lion Square, London WC1R 4AG and in accordance with the Dentists Act 1984 by the Comptroller and Auditor General, Sir Amyas C E Morse, National Audit Office, 157-191 Buckingham Palace Road, Victoria, London SW1W 9SP. The independent audit report can be found on page 57 of this report, and the certificate and report of the Comptroller and Auditor General on page 59.

# Financial review

continued

## **For the year ended 31 December 2013**

### **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 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.

William Moyes  
Chair  
18 June 2014

Evlynne Gilvarry  
Chief Executive and Registrar  
18 June 2014



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

### For the year ended 31 December 2013

Under the Dentists Act 1984, the General Dental Council (GDC) is required 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 state of affairs of the GDC and of its income and expenditure, changes in reserves and cash flows for the financial year.

In preparing the accounts, the GDC and the Chief Executive as 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; and
- Prepare the accounts on a going-concern basis, unless it is not appropriate to do so.

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

The GDC and the Chief Executive as Accounting Officer of the General Dental Council 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.

# Governance statement

## Scope of responsibility

As Chief Executive and Registrar and Accounting Officer, I am accountable 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. The Accounting Officer appointment is made by the Privy Council.

In making my assessment, I have drawn on reports by and discussions with internal auditors and ongoing monitoring of our risk registers.

The system of internal control that is applied to the GDC is designed to manage risks, acknowledging that it is not possible to eliminate all risk. In November 2012, the Council identified its risk tolerance in relation to the GDC's statutory functions; this is reflected in an assessment of strategic risk and recorded in the strategic risk register.

## Governance arrangements

In line with a new constitution order agreed in 2012, new governance arrangements were put in place in 2013. The Council of 24 members was succeeded on 1 October 2013 by a Council of 12 members, with an appointed Chair. There was a carefully planned handover process with comprehensive reports setting out the ongoing work of the Council and its Committees, to ensure a smooth transition.

It is the Council's job to ensure the GDC carries out its core functions efficiently and in ways that ensure the safety of patients. The Council is responsible for setting the strategy and direction of the GDC and ensuring that all major decisions are in line with the strategy, taking major policy decisions, and ensuring and monitoring financial integrity.

A risk management policy was approved by the Council in September 2012. It set out roles and responsibilities of the Council, the Audit Committee [re-named in October 2013 the Audit and Risk Committee], the Executive and others.

The Council has responsibility for:

- setting the risk appetite of the organisation;
- ensuring that there is a risk management system, with effective procedures and internal controls;
- approving the risk management policy;
- advising on and identifying key risks;
- scrutinising the management of strategic risks; and
- holding the Executive to account for managing risk.

### **Council oversight of strategic risks**

The Council discusses the Strategic Risk Register at every meeting. It is also provided with a quarterly Performance Report which includes information against key performance indicators for fitness to practise, registration and other functions. The information contained in these documents has provided the Council with increasingly useful management information to inform decision making, monitor progress against the corporate strategy and hold the Executive to account for its performance. All papers for decision by the Council explicitly set out the relevant strategic risks so that the Council can take these into account in reaching decisions.

The Council carries out an annual review of its own effectiveness. The results are considered by the Council and actions for improvement are identified and a timetable for review is planned.

Council member attendance at meetings is recorded in the minutes of meetings which are available on the GDC website. A table of members' attendance is on pages 30 and 34.

As the GDC is not classified as an Arm's Length Body, we are not required to comply with 'Corporate governance in central government departments: Code of practice 2011'. We do, nevertheless, take into account the good practice principles expressed in the document in developing and reporting on our governance arrangements.

### **Audit and Risk Committee**

The Audit and Risk Committee is responsible for providing assurance to the Council in relation to the integrity of financial statements, the GDC's governance, internal control and risk management systems and the effectiveness of the internal and external audit systems, including whether the actions identified in audit reports are carried out.

The Audit and Risk Committee is responsible for:

- overseeing risk management on behalf of the Council
- providing assurance to the Council on the adequacy and effectiveness of risk management processes
- obtaining assurance on risk management arrangements from internal auditors; and
- reviewing the status and trends of all risk in the strategic risk register.

### **Executive Management Team**

The Council is supported by the GDC staff, headed by the Chief Executive and Registrar and Accounting Officer and the other members of the Executive Management Team. The members of the Executive Management Team fulfil the function of Executive directors of the Council. They share collective responsibility for actions and decisions taken, regardless of their individual line responsibilities. The staff team is made up of four directorates: finance and corporate services, governance, policy and communications, and regulation.

# Governance statement

continued

The Executive Management Team is responsible for:

- identifying strategic risks and ensuring that ownership for each risk is allocated at the right level with clear accountability;
- identifying and evaluating risks as they occur within functions and directorates;
- reviewing and reporting on risks to the Council and other aspects of the governance model;
- reporting to the Council on the effective management of risks as they apply to policy development, operational performance and the deployment of resources;
- designing and implementing the policy on risk management and ensuring good risk management practices; and
- ensuring that the strategic, operational and project risk registers are up to date, relevant and comprehensive.

The Executive Management Team meets fortnightly and takes corporate risks into account in all its decisions.

The strategic risk register informs decision-making by the Council and the Executive. It is reviewed by the Executive on an ongoing basis and is a standing item at every Council meeting. It was taken into account in the development of the corporate strategy, for the period 2013-15, which was agreed by the Council in September 2012. The Council appointed from October 2013 is considering whether or not the current corporate strategy should be further developed or revised. The content and format of the strategic risk register will be reappraised and key risks reviewed and a revised strategic risk register will be presented to the Council to reflect any developments in the corporate strategy.

The strategic risk register is underpinned by operational risk registers relating to all the GDC's operations. These are maintained by a team of Risk Managers across the organisation and the Executive Management Team use the information from these when considering the strategic risk register. The network of Risk Managers is co-ordinated to ensure that links are made between the strategic and operational risk registers and that escalation takes place when required.

The GDC management of risk continues to improve. An internal audit review in 2013 identified good examples of risk management at an operational level. Overall there is more planned development of risk definition and mitigation for the set of strategic risks faced by the GDC. The internal auditors will co-ordinate risk management training for the Audit and Risk Committee and this will be extended to the Council.

## **Disclosure of principal risks and uncertainties**

From 2011 onwards the Council has approved a number of changes to Fitness to Practise (FtP) processes to improve the handling of FtP complaints. A key area of concern has been the increase in FtP complaints received by the GDC; the number has almost doubled from 2011 to 2013 with consequent need to recruit and retain adequate resources in time to deal with the extra work. This is a significant area of risk which is the subject of continuous monitoring. Further changes to make the FtP processes more effective and less costly require changes to legislation. The GDC has continued to work with the Law Commission (which has drafted a new Bill for the Department of Health) and relevant stakeholders on the development of new legislation for the regulation of the dental profession.

The Professional Standards Authority (PSA) in August 2013 audited a sample of 100 cases in the initial stages of FtP from December 2012 to May 2013. The audit found that in all but one case the decisions made were appropriate but identified many areas for improvement in the administrative handling of cases. An action plan is in place to address these concerns and implementation is being closely monitored.

An independent review of Investigating Committee processes was commissioned by the GDC following the raising of concerns. As a result of the review we are also implementing a range of measures to reinforce the independence of the Investigating Committee and to improve the effectiveness of this stage of the FtP process. In May 2014, the PSA announced its intention to undertake an investigation of the management and support processes of the GDC's Investigating Committee. Further information can be found on the PSA website.

Following the publication in February 2013 of the second report by Robert Francis QC into the failings at Mid Staffordshire NHS Trust, the GDC considered the key implications for it of the Francis report. All areas of the GDC have been reviewed against the requirements and expectations of the Francis report and the recommendations of the Westminster government on the report. An action plan and timetable was approved by the Council and implementation is the subject of monitoring.

A major redevelopment of our headquarters at 37 Wimpole Street began in September 2013. A programme board oversees the work and a staff liaison group consults with staff. There is a detailed plan and risk register for the work. The demolition phase has identified some structural problems which could not reasonably have been foreseen at the start of the work. A resolution of these problems has been identified but there will be some increased costs and some delay to completion of the redevelopment.

New Standards for the Dental Team were launched in September 2013 with a media campaign to help patients understand what they can expect of their dental professional. The Standards aim to promote good professional performance and patient protection. The implementation programme is underway and there will be an evaluation of registrants' awareness of the new Standards.

In 2012, we began the implementation of a case management system throughout the GDC, beginning with the migration of the FtP function and followed by the Registration function and, in due course, all other areas of our work. The implementation is being carefully managed to ensure that normal service and business operations are not interrupted.

### **Data breaches**

In 2013 we noted 21 reported incidents involving data breaches, a decrease on 2012 when we reported 26 incidents. The majority of the breaches were relatively low level and were reported to the relevant parties and addressed within a short period of time. Whilst the GDC is pleased to report the decrease in incidents we are determined to take further steps to reduce data breaches and are committed to learning the lessons arising from any breaches. There is some evidence of improvement in that in the last four months of the year only four breaches were reported. The details of the breaches were considered in the light of the guidance provided by the Information Commissioner's Office (ICO), including the quantity and sensitivity of the data and the seriousness of the breach.

# Governance statement

continued

## Formal investigations

In early 2013 the ICO advised us that it was formally considering a complaint received from an individual who had been affected by a data breach in 2011. The matter has since been closed and the ICO has indicated that no regulatory action is necessary. We will however take account of the issues raised in this case and feed the lessons learned into improved DPA compliance measures.

The GDC was advised by the ICO in August 2013 that a second formal complaint had been made about its handling of a different FOI request. At the ICO's request the GDC has provided some initial information which is currently being considered. The matter is ongoing.

## Self report to ICO

In July 2013 the GDC self-reported a data breach to the ICO. An IT problem meant that private conditions relating to a small number of registrants were published on the online register between 7 May 2013 when an IT code was changed and 3 June 2013 when the breach was reported. We investigated immediately and discovered that the data breach affected 11 registrants, and that confidential information about their registration had inadvertently been displayed. The online register was taken down to apply a technical change, and restored within twenty minutes.

Letters were sent to all registrants affected and to their representatives to explain the incident, apologise, and confirm the steps taken to ensure that a similar incident does not happen again.

The GDC conducted an Incident Review – a process used to investigate events which have had, or have the potential to have, a significant adverse effect on the GDC or where a significant risk is identified.

New guidance in relation to data breaches has been approved and made available to all staff.

## Freedom of Information

Work on integrating the Freedom of Information (FOI) and subject access requests into the GDC case management system was delayed and this work has been identified as a business priority in 2014. Data protection awareness training has continued and includes the use of the ICO Think Privacy! resources and information security induction sessions for all new starters.

In the last quarter of 2013 we began a review of current FOI processing with a view to improving quality and timeliness of responses. The findings will be shared with all teams and, where relevant, used to inform other corporate processes and improvements.

Information in relation to the number of FOI and subject access requests continues to be drawn from the FOI database and reported to the Council quarterly, and is published on the GDC website. In 2013, we recorded 316 FOI queries, an increase on the 221 recorded in 2012, and 99 subject access requests, (96 in 2012).

## Training

In addition to wider staff awareness and training, all new FOI representatives are provided with background training and guidance. Members of the new Council received training on Data Protection Act and FOI Act obligations including information security, as part of induction training in October 2013. FtP panel members also received training in relation to information security matters.

## Data security

In early 2013 the GDC became aware of at least one website that had offered to log registrants' CPD hours for them on eGDC which would have required registrants to provide the company in question with usernames and passwords. This was clearly a data security issue, as eGDC allows registrants to access and update sensitive personal information about themselves. A GDC press release was issued reminding registrants to ensure that their eGDC login details were not disclosed to a third party. As part of improvements to the functionality of the eGDC site, a message was added to remind registrants of the need to keep their login details secure.

## Internal audit function

We have an annual programme of internal audits which is undertaken by Grant Thornton. The audit plan is approved by the Audit and Risk Committee and reports by the auditors rate the specific function on a specified scale. The findings in 2013 indicate a pattern of significant improvement, from some instances of 'limited assurance' ratings towards an overall 'substantial assurance' rating. Grant Thornton produces an annual report, incorporating the individual reports. This serves as a sign-off of the annual programme and to ensure that actions indicated in responses by management are followed up.

## Review of management information

An internal audit of management information reported in February 2013, gave the GDC a 'substantial assurance' report rating. Its overall conclusion was that 'reports produced for the Council and Senior Management are of good quality in terms of the format, presentation and general understanding of GDC performance'. Grant Thornton reported at the end of 2013 that they 'note significant and positive changes around the Council, corporate strategy and management information'.

The Council from October 2013 is reviewing the performance and financial information available to the Council, to ensure that the reports produced are as targeted as possible.

Evlynn Gilvarry  
Chief Executive and Registrar  
18 June 2014

# Accounts 2013

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# Independent Auditor's Report to the Members of the General Dental Council

# 12

We have audited the financial statements of the General Dental Council for the year ended 31 December 2013 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 number 1 to 23.

The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union.

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 Council members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of the Council, Chief Executive and auditor**

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Council; and the overall presentation of the financial statements.

We read all the information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

# Independent Auditor's Report to the Members of the General Dental Council

continued

## **Opinion on financial statements**

In our opinion, the financial statements:

- give a true and fair view of the state of the Council's affairs as at 31 December 2013 and of its surplus /deficit for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union; and
- have been prepared in accordance with the requirements of the Dentists Act 1984 and the directions issued thereunder by the Privy Council.

haysmacintyre  
Statutory Auditor  
26 Red Lion Square  
London WC1R 4AG  
18 June 2014

# Certificate and report of the Comptroller and Auditor General to the Houses of Parliament

# 13

## The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements of the General Dental Council for the year ended 31 December 2013 under the Dentists Act 1984. The financial statements comprise: the Income and Expenditure Account, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Reserves, and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

## Respective responsibilities of the Council, Chief Executive and auditor

As explained more fully in the Statement of the General Dental Council and Chief Executive's Responsibilities, the Council and the Chief Executive are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to examine, certify and report on the financial statements in accordance with the Dentists Act 1984. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the General Dental Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made the General Dental Council; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income 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.

## Opinion on regularity

In my opinion, in all material respects the expenditure and income 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.

## Opinion on financial statements

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 2013 and of the deficit for the year then ended; and
- the financial statements have been properly prepared in accordance with the Dentists Act 1984 and Privy Council directions issued thereunder.

## Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Privy Council directions made under the Dentists Act 1984; and
- the information given in the Council Structure, Social Responsibility Report and Financial Review sections of the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Matters on which I report by exception

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

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit.

## Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse  
Comptroller and Auditor General  
National Audit Office  
157-197 Buckingham Palace Road  
Victoria, London SW1W 9SP

24 June 2014

# Income and expenditure account

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## For the year ended 31 December 2013

	Note	2013 £'000	Restated 2012 £'000
<b>Income</b>			
Fees	2	30,980	30,531
Overseas Registration Exam	3	1,803	1,660
Miscellaneous	3	12	8
<b>Total operating income</b>		<b>32,795</b>	<b>32,199</b>
<b>Expenditure</b>			
Staff costs	5	13,281	11,458
Legal and professional fees	6	9,778	10,132
Council and Committee meetings	7	6,514	5,141
Administration	8	2,935	2,251
Accommodation	9	741	706
Communications and Publications	10	673	777
<b>Total operating expenditure</b>		<b>33,922</b>	<b>30,465</b>
<b>(Deficit)/surplus after operational expenditure</b>		<b>(1,127)</b>	<b>1,734</b>
Adjustment to tax and social security costs		-	413
Investment income	4	555	363
<b>(Deficit)/surplus for year after investment income and adjustment</b>		<b>(572)</b>	<b>2,510</b>
Taxation	11	(156)	(166)
<b>Retained (Deficit)/surplus after taxation</b>		<b>(728)</b>	<b>2,344</b>
<b>Other comprehensive income/(expenditure)</b>			
Unrealised gains on investments	14	260	430
Actuarial gains on pension scheme assets	19	2,025	568
<b>Total other comprehensive income</b>		<b>2,285</b>	<b>998</b>
<b>Total comprehensive income for the year</b>		<b>1,557</b>	<b>3,342</b>

All income and expenditure relates to continuing activities

Statement  
of financial  
position

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**At 31 December 2013**

	Note	31 Dec 2013	31 Dec 2012
		£'000	£'000
<b>Non-current assets:</b>			
Property, plant and equipment	12	3,030	2,582
Intangible assets	13	1,176	1,217
Financial assets - available for sale assets	14	13,264	12,996
Provision for pension asset	19	5,194	3,111
<b>Total non-current assets</b>		<b>22,664</b>	<b>19,906</b>
<b>Current assets:</b>			
Trade and other receivables	15	641	710
Cash and cash equivalents	16	26,454	25,851
<b>Total current assets</b>		<b>27,095</b>	<b>26,561</b>
<b>Total assets</b>		<b>49,759</b>	<b>46,467</b>
<b>Current liabilities</b>			
Trade and other payables	17	4,894	3,754
Other liabilities	17	11	11
Deferred income	17	22,988	22,436
Provisions	18	-	83
<b>Total current liabilities</b>		<b>27,893</b>	<b>26,284</b>
<b>Non-current assets plus/less assets/liabilities</b>		<b>21,866</b>	<b>20,183</b>
<b>Non-current liabilities:</b>			
Provisions	18	135	135
Other payables	17	288	162
<b>Total non-current liabilities</b>		<b>423</b>	<b>297</b>
<b>Assets less liabilities</b>		<b>21,443</b>	<b>19,886</b>
<b>Reserves</b>			
General reserve	1.14	15,155	15,941
Pension reserve	1.14	5,194	3,111
Unrealised gains on investment reserve	1.14	1,094	834
<b>Total reserves</b>		<b>21,443</b>	<b>19,886</b>

The financial statements were approved by the Council Members and were signed on their behalf on 18 June 2014 by: William Moyes, Chair, Evlynn Gilvarry, Chief Executive and Registrar.

William Moyes

Evlynn Gilvarry

Statement of  
cash flows

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## For the year ended 31 December 2013

		2013	Restated 2012
	Note	£'000	£'000
<b>Cash flows from operating activities</b>			
(Deficit)/surplus from operating activities	I&E	(1,127)	2,147
Depreciation and amortisation		827	732
Loss on disposal of property, plant and equipment		56	4
Decrease/(increase) in trade and other receivables	15	69	(282)
Increase/(decrease) in trade payables and other liabilities	17	1,818	(499)
Pension reserve funding movements	19	(58)	(3)
Deferred tax	11	(137)	(40)
Use of provisions	18	(83)	8
<b>Net cash inflow from operating activities</b>		<b>1,365</b>	<b>2,067</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	12	(963)	(99)
Purchase of intangible assets	13	(328)	(778)
Proceeds from sale of assets		1	0
Proceeds from sale of financial assets	14	204	99
Purchase of financial assets	14	(212)	(12,086)
Investment income	4	555	363
<b>Net cash outflow from investing activities</b>		<b>(743)</b>	<b>(12,501)</b>
Tax paid		(19)	(126)
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>(603)</b>	<b>10,560</b>
<b>Cash and cash equivalents at the beginning of the period</b>	16	<b>25,851</b>	<b>36,411</b>
<b>Cash and cash equivalents at the end of the period</b>	16	<b>26,454</b>	<b>25,851</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>603</b>	<b>(10,560)</b>

Statement of  
changes in  
reserves

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## For the year ended 31 December 2013

		General Reserve	Pension Reserve	Unrealised Gains on Investment Reserve	Total Reserves
		£'000	£'000	£'000	£'000
<b>Balance at 31 December 2011</b>		<b>13,600</b>	<b>2,540</b>	<b>404</b>	<b>16,544</b>
	Note				
<b>Changes in reserves for 2012</b>					
Total comprehensive income for the year	I&E	2,344	–	–	2,344
Actuarial gain on pension scheme	19	–	568	–	568
Reserves transfer		(3)	3	–	–
Unrealised gains on investments		–	–	430	430
<b>Balance at 31 December 2012</b>		<b>15,941</b>	<b>3,111</b>	<b>834</b>	<b>19,886</b>
<b>Changes in reserves for 2013</b>					
Total comprehensive income for the year	I&E	(728)	–	–	(728)
Change in pension reserve	19	–	2,025	–	2,025
Reserves transfer		(58)	58	–	–
Unrealised gains on investments	14	–	–	260	260
<b>Balance at 31 December 2013</b>		<b>15,155</b>	<b>5,194</b>	<b>1,094</b>	<b>21,443</b>

# Notes to the accounts

## 1 Accounting policies

The financial statements have been prepared on a going concern basis and under the historical cost convention, as modified by the inclusion of investments at market value, in accordance with International Financial Reporting Standards (IFRS) as adopted by the EU and taking into consideration the accounting principles and disclosures of the Government Financial Reporting Manual (FReM). The principal accounting policies adopted in the preparation of the financial statements, which have been applied consistently, are detailed below.

The General Dental Council was established by 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 the General Dental Council's functional currency of pounds sterling.

### 1.1 Format of the accounts

The General Dental Council is required to prepare its 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 General Dental Council is given in the introduction of the Annual Report.

### 1.2 Standards, amendments and interpretations to published standards not yet effective

The Council has assessed the following standards, amendments and interpretations that have been issued but are not yet effective and determined not to adopt them before the effective date when adoption would be required on the grounds that the changes would have no, or an immaterial effect on these accounts and would not provide additional information that would aid the reader:

- IFRS 9 Financial Instruments – effective date: financial periods beginning on or after 1 January 2015 not yet EU approved. IFRS 9 simplifies the classification and measurement of financial assets.

The Council anticipates that the adoption of these standards and interpretations will not have a material effect on the Statement of Financial Position or the results for 2012 and 2013.

### 1.3 Critical accounting estimates and judgments

To be able to prepare financial statements in accordance with IFRS, the General Dental Council 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:



**i) Pension benefits**

The General Dental Council accounts for pensions in accordance with IAS 19 Employee Benefits. In determining the pension cost and the defined benefit obligation of the General Dental Council'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. As a result, the comparatives have been restated in the financial statements. Further details are contained in note 19 to the accounts.

**ii) Depreciation and amortisation**

The General Dental Council accounts for depreciation and amortisation in accordance with IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets. The depreciation and amortisation expense is the 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.

**iii) Provisions**

The General Dental Council accounts for provisions in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets. The provisions are based on estimates of value provided by appropriate qualified valuers. Further details are contained in the accounting policy on provisions below and note 18 to the accounts.

**1.4 Going concern**

The GDC has reviewed the operations and cash flow forecasts for the next 12 months. The GDC considers that it is appropriate to prepare the Statement of Financial Position on a going concern basis.

**1.5 Property, plant, equipment and intangible assets**

Tangible Fixed Assets are reported as Property, Plant and Equipment under IAS 16. Where appropriate, Information Technology software and development assets have been reclassified 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.

Property, plant, equipment and intangible assets are stated at cost, net of depreciation and any provision for impairment. Expenditure is only capitalised where the cost of the asset or group of assets acquired exceeds £1,000.

# Notes to the accounts

continued

## 1.6 Depreciation and amortisation

Depreciation and amortisation are provided so as 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:

- (a) The Council's building works at long leasehold properties at 37/38 Wimpole Street and 13/15 Wimpole Mews are depreciated over their estimated useful lives or the remainder of the lease.
- (b) Capital refurbishment and all leasehold improvement works at 37/38 Wimpole Street, London W1G 8DQ, 13/15 Wimpole Mews and second floor, 44 Baker Street, London W1U 7AL are depreciated over the remainder of the lease – 20 years or 10 years or, if shorter, over their estimated useful lives.
- (c) Other useful lives are shown below.
 

– furniture and fittings	up to 10 years
– plant and equipment	up to 25 years
– IT equipment	up to 4 years
– IT software, licences and software assurance	up to 5 years

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

## 1.7 Impairment

At each balance sheet date, the General Dental Council reviews the carrying amounts of its 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

All income is accounted for when there is adequate certainty over entitlement, amount and receipt.

All fees from registrants are deferred to the commencement of the registration period the fee relates to. The registration period for dentists is 1 January to 31 December.

All fees for the registration period from dental care professionals are recognised in full in the financial year when the income is received. The registration period for dental care professionals is 1 August to 31 July.

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 Finance leases

The terms of all Council's leases are reviewed and where the rewards and risks of ownership rest with the Council, leases are treated as finance leases. The capital values of finance leases, together with the current value of future capital repayments are held as assets and liabilities in the Statement of Financial Position. Leases other than finance leases are classified as operating leases. Operating leases are charged to the Income and Expenditure Statement on a straight-line basis over the term of the lease, taking account of any lease incentives in accordance with the terms of IAS 17.

The Council also reviews all service contracts to determine whether the contracts include an embedded finance lease under the terms of IAS 17 as interpreted by IFRIC 4.

## 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.

# Notes to the accounts

continued

## 1.12 Pension schemes

The Council operates and contributes to a defined benefit pension scheme for its employees. The assets of the scheme are held separately from those of the Council and are invested as described in note 19.

The defined benefit pension scheme's current service costs and 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 scheme 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.

The Council set up a defined contribution scheme but the assets are kept entirely independent from those of the Council scheme. The plan is not contracted out of the State Second Pension. Contribution is voluntary and Council will make matching contributions of up to 5% of the pensionable salary for any employee who decides to join.

Contributions to the defined contribution scheme are charged to the income and expenditure account as they fall due.

## 1.13 Financial assets

### Financial assets

The Council classifies all its financial assets into financial assets at fair value through profit or loss. Below are the types of assets within the category, depending on the purpose for which the asset was acquired.

**Investment available for sale:** these comprise investments of listed securities, fixed interest securities, equities and a unit trust which is a managed fund comprising a mixed portfolio of listed securities and cash deposits. These are treated as non current investments available for sale and are included at market value at year end date. The fair value of the investments is based on the closing quoted bid price at the accounting dates.

Gains and losses arising from changes in market value are included within other comprehensive income, and are taken to the investment revaluation reserve. On disposal, the cumulative gain or loss previously recognised in reserves is reclassified to income and expenditure account.

**Trade and other receivables:** these are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of services but also incorporate other types of contractual monetary assets. They are initially recognised at fair value plus associated transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at invoiced value or amortised cost using the effective interest rate method, less provision for impairment. The value of these assets is disclosed within note 15.

**Cash and cash equivalents:** these include cash in hand, deposits held at call with banks.

## Financial liabilities

The Council classifies all its financial liabilities into financial liabilities at fair value through profit or loss. Below are the types of liabilities within the category, depending on the purpose for which the liability was incurred.

**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 17.

**Provisions:** a provision is recognised in the Statement of Financial Position when the Council has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate of the outflow of economic benefits can be obtained.

- (i) **Early retirement costs:** The GDC was meeting the additional costs of benefits beyond the normal defined benefit scheme for an employee who retired early due to medical grounds. An amount was paid annually, subject to conditions, to the employee for the period between early departure and the normal retirement date. The employee reached the retirement age this year and the remainder of the provision was paid over to the pension trustees to purchase an annuity.
- (ii) **Dilapidations:** The provision relates to complying with lease clauses for buildings which are occupied by the Council. The Council's dilapidation provisions are calculated based on the estimated cost of meeting future expenditure, in order to settle obligations in respect of lease clauses. The Council has provided for this in full. The provision is regularly revalued by a qualified external valuer.

## 1.14 Reserves

Reserves comprise the following:

### General reserves

Represents the retained results after the transfer of actuarial gains and losses on pension scheme assets and/or liabilities and unrealised gains/losses on investment.

### Pension reserve

Represents the actuarial gains and losses on pension scheme assets arising from the revaluation of the General Dental Council provision for defined benefit pension scheme asset/liability.

### Unrealised gains on investment reserve

Represents unrealised gains and losses arising from the revaluation of investments over their historical cost.

# Notes to the accounts

continued

## 1.15 Financial instruments

The details of the various categories of financial assets are outlined in note 14 to note 16. The details of the various categories of financial liabilities are outlined in notes 17 and 18.

### 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 General Dental Council 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 fees. Council expenditure is evenly spread throughout the year. 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 currency risk.

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

### Interest rate risk

Registrants 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 General Dental Council's regulatory responsibilities.

The Council approved a revised statement of investment principles in December 2011, whereby the General Dental Council will aim to achieve an investment risk portfolio that seeks to achieve investment returns broadly in line with inflation.

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

**For the year ended 31 December 2013****2 Income**

	2013	2013	2012
	Nos	£'000	£'000
<b>Fees</b>			
<b>Dentists</b>			
Total new registration	1,904	558	568
Temporary registration	84	49	86
Retention	38,605	22,237	21,923
Restoration after erasure	294	35	33
<b>Total</b>	<b>40,887</b>	<b>22,879</b>	<b>22,610</b>
<b>Dental care professionals</b>			
Total new registration	4,849	343	391
Retention	61,309	7,357	7,126
Restoration after erasure	1,098	26	30
<b>Total</b>	<b>67,256</b>	<b>7,726</b>	<b>7,547</b>
<b>Specialist</b>			
Specialist registration	231	78	85
Specialist annual retention	4,122	297	289
Specialist restoration fee	15	–	–
<b>Total</b>	<b>4,368</b>	<b>375</b>	<b>374</b>
<b>Total fees</b>		<b>30,980</b>	<b>30,531</b>

The above numbers reflect registrants paying fees during the year as opposed to the number of registrants on the register at 31 December 2013.

**3 Miscellaneous income**

Exam fees	1,803	1,660
Other operating income	12	8
	<b>1,815</b>	<b>1,668</b>

**4 Investment income**

Interest bank deposits	89	216
Dividends – listed securities	466	147
	<b>555</b>	<b>363</b>

# Notes to the accounts

continued

## For the year ended 31 December 2013

### 5 Staff numbers and related costs

	2013			Restated 2012
	Permanently employed staff £'000	Others £'000	Total £'000	Total £'000
<b>Staff costs comprise:</b>				
Wages and salaries	9,213	–	9,213	8,251
Social security costs	974	–	974	870
Pension costs	1,176	–	1,176	1,180
Other staff costs	1,436	–	1,436	903
<b>Sub total</b>	<b>12,799</b>	<b>–</b>	<b>12,799</b>	<b>11,204</b>
Temporary staff	–	482	482	254
<b>Total</b>	<b>12,799</b>	<b>482</b>	<b>13,281</b>	<b>11,458</b>

#### (a) Employees – Headcount

	2013			2012
	Permanently employed staff	Others	Total	Total
Fitness to practise and hearings	84	3	87	69
Registration	60	2	62	61
Policy and stakeholder management	14	–	14	15
Governance	12	–	12	13
Quality Assurance	10	–	10	10
Dental Complaints Service	10	–	10	9
Corporate services	39	1	40	43
<b>Total</b>	<b>229</b>	<b>6</b>	<b>235</b>	<b>220</b>

#### (b) Employees – Remuneration

	2013	2012
£60,000 but under £70,000	9	8
£70,000 but under £80,000	2	1
£80,000 but under £90,000	2	2
£90,000 but under £100,000	2	2
£100,000 but under £110,000	2	1
£110,000 but under £120,000	1	1
£120,000 but under £130,000	–	1
£130,000 but under £140,000	–	–
£140,000 but under £150,000	–	–
£150,000 but under £160,000	1	–

	Emoluments		Accrued Pension	
	2013 £'000	2012 £'000	2013 £'000	2012 £'000
<b>Chief Executive and Registrar - Remuneration</b>				
Evlynne Gilvarry	153	134	33	32



**For the year ended 31 December 2013****6 Other administration costs**

	2013	2012
	£'000	£'000
<b>Legal and professional services</b>		
Auditor's remuneration and expenses:		
External audit	20	19
External audit – National Audit Office	3	3
Internal audit	70	73
Conduct hearings	3,802	5,163
Other fees and charges	3,931	2,999
Other disbursements	1,952	1,875
<b>Total</b>	<b>9,778</b>	<b>10,132</b>

	2010	2009
	£'000	£'000
During the year, the General Dental Council received the following non-audit services from its external auditors haysmacintyre:		
For corporation taxation advice	3	3
	<b>3</b>	<b>3</b>

**7 Council and Committee meetings**

	2013	2012
	£'000	£'000
<b>(a) Council fees and expenses</b>		
Fees paid to Council Members	207	261
Expenses paid to Council Members	179	199
Council meeting expenses	161	101
	<b>547</b>	<b>561</b>
<b>(b) Committee and panel fees and expenses</b>		
Fees paid to committee and panel members	2,210	1,927
Expenses paid to committee and panel members	853	743
Professional fees and expenses for committees and panels	917	754
Committee and panel meeting expenses	1,987	1,156
	<b>5,967</b>	<b>4,580</b>
<b>Total Council and committee meetings</b>	<b>6,514</b>	<b>5,141</b>

# Notes to the accounts

continued

## For the year ended 31 December 2013

### 8 Administrative expenses

	2013	2012
	£'000	£'000
Depreciation	458	490
Amortisation	369	242
Loss on disposal of property, plant and equipment	56	4
Provisions:		
Movement in dilapidation provision	–	12
Rentals under operating leases:		
Hire of office machinery	39	54
Building leases	713	351
Interest charges	1	1
Information technology support and maintenance	650	514
Personnel costs	54	49
Other operating costs	595	534
	<b>2,935</b>	<b>2,251</b>

### 9 Accommodation

Other accommodation costs	741	706
	<b>741</b>	<b>706</b>

### 10 Communications and Publications

Total Communications and Publications	673	777
	<b>673</b>	<b>777</b>

**For the year ended 31 December 2013****11 Taxation**

<b>(a) Analysis of tax charge</b>	<b>2013</b>	<b>2012</b>
	<b>£'000</b>	<b>£'000</b>
<b>Current tax</b>		
UK corporation tax on profits of the year	19	126
Notional tax credit on dividend income	–	–
<b>Total current tax charge</b>	<b>19</b>	<b>126</b>
<b>Deferred taxation</b>		
Origination and reversal of timing differences	137	40
<b>Total deferred tax</b>	<b>137</b>	<b>40</b>
<b>Tax on profit on ordinary activities</b>	<b>156</b>	<b>166</b>

**(b) Factors affecting the tax charge for the period**

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	(572)	2,351
Expected charge at 20% (2012: 25%)	(114)	588
<b>Effects of:</b>		
Difference between actual tax rate and the main corporate tax rate	–	(12)
Non taxable income	197	(510)
Movement in the deferred tax balance	137	40
Tax on equalisation and value increasing fixed interest investments	(64)	60
<b>Current year tax charge</b>	<b>156</b>	<b>166</b>

# Notes to the accounts

continued

## For the year ended 31 December 2013

### 12 Property, plant and equipment

	2013					
	Leasehold Property	Plant & Equipment	Furniture & Fittings	IT	Assets under Construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or valuation</b>						
At 1 January 2013	4,781	682	334	618	34	6,449
Additions	12	2	19	165	765	963
Disposals	(4)	(112)	(20)	–	–	(136)
<b>At 31 December 2013</b>	<b>4,789</b>	<b>572</b>	<b>333</b>	<b>783</b>	<b>799</b>	<b>7,276</b>
<b>Depreciation</b>						
At 1 January 2013	2,887	384	227	369	–	3,867
Charged in year	233	54	47	124	–	458
Disposals	(3)	(60)	(16)	–	–	(79)
<b>At 31 December 2013</b>	<b>3,117</b>	<b>378</b>	<b>258</b>	<b>493</b>	<b>–</b>	<b>4,246</b>
<b>Net book value:</b>						
<b>At 31 December 2013</b>	<b>1,672</b>	<b>194</b>	<b>75</b>	<b>290</b>	<b>799</b>	<b>3,030</b>
<b>At 31 December 2012</b>	<b>1,894</b>	<b>298</b>	<b>107</b>	<b>249</b>	<b>34</b>	<b>2,582</b>

## For the year ended 31 December 2013

### 13 Intangible assets

	2013			
	Software £'000	Licences £'000	Assets under Construction £'000	Totals £'000
<b>Cost</b>				
At 1 January 2013	773	501	575	1,849
Additions	44	61	223	328
Transfers	686	–	(686)	–
Disposals	–	–	–	–
<b>At 31 December 2013</b>	<b>1,503</b>	<b>562</b>	<b>112</b>	<b>2,177</b>
<b>Amortisation</b>				
At 1 January 2013	276	356	–	632
Charged in year	292	77	–	369
Disposals	–	–	–	–
<b>At 31 December 2013</b>	<b>568</b>	<b>433</b>	<b>–</b>	<b>1,001</b>
<b>Net book value:</b>				
<b>At 31 December 2013</b>	<b>935</b>	<b>129</b>	<b>112</b>	<b>1,176</b>
<b>At 31 December 2012</b>	<b>497</b>	<b>145</b>	<b>575</b>	<b>1,217</b>

# Notes to the accounts

continued

## For the year ended 31 December 2013

### 14 Financial assets – available for sale assets

	2013		
	Equities £'000	Fixed Interest Securities £'000	Total £'000
<b>Balance as at 31 December 2012</b>	<b>2,755</b>	<b>10,241</b>	<b>12,996</b>
Additions	212	–	212
Transfers	–	–	–
Disposals	(198)	(6)	(204)
<b>Total</b>	<b>2,769</b>	<b>10,235</b>	<b>13,004</b>
Unrealised gains on investments	573	(313)	260
<b>Balance as at 31 December 2013</b>	<b>3,342</b>	<b>9,922</b>	<b>13,264</b>

Income generated from the financial assets for the year ended 31 December 2013: Equities £79,566 and Fixed interest securities £386,401. The above financial assets are quoted in an active market and are included at market value. All above financial assets are treated as level 1 for the purposes of disclosure under IFRS 7, because all amounts have been determined by reference to quoted prices in an active market.

### 15 Trade receivables and other current assets

	31 Dec 2013 £'000	31 Dec 2012 £'000
<b>Amounts falling due within one year</b>		
Trade receivables	47	15
Other receivables	112	109
Prepayments and accrued income	482	586
<b>Total</b>	<b>641</b>	<b>710</b>

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

**For the year ended 31 December 2013****16 Cash and cash equivalents**

	2013	2012
	£'000	£'000
Balance at 1 January	25,851	36,411
Net change in cash and cash equivalent balances	603	(10,560)
<b>Balance at 31 December</b>	<b>26,454</b>	<b>25,851</b>

	2013	2012
	£'000	£'000
<b>The following balances were held at:</b>		
Commercial banks and cash in hand	8,413	7,576
Short term bank deposits	18,041	18,275
<b>Total</b>	<b>26,454</b>	<b>25,851</b>

**17 Trade payables and other current liabilities**

	31 Dec 2013	31 Dec 2012
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Corporation tax	18	113
Other taxation and social security	433	394
Trade payables	1,542	1,089
Other payables	8	25
Accruals	2,893	2,133
Deferred income	22,988	22,436
Deferred operating incentive	11	11
Current part of finance leases	–	–
<b>Total</b>	<b>27,893</b>	<b>26,201</b>
<b>Amounts falling due after more than one year:</b>		
Deferred operating incentive	34	45
Deferred tax	254	117
	<b>288</b>	<b>162</b>
<b>Total</b>	<b>28,181</b>	<b>26,363</b>

No interest was paid during the year under the Late Payment of Commercial Debts (Interest) Act 1998.

# Notes to the accounts

continued

## For the year ended 31 December 2013

### 18 Provisions for liabilities and charges

	2013		
	Early retirement provision £'000	Building dilapidations £'000	Total £'000
Balance as at 1 January 2013	83	135	218
Provided in year	–	–	–
Utilised in year	(83)	–	(83)
<b>Balance as at 31 December 2013</b>	<b>–</b>	<b>135</b>	<b>135</b>
Current liability	–	–	–
Non-current liability	–	135	135
<b>Balance as at 31 December 2013</b>	<b>–</b>	<b>135</b>	<b>135</b>

	2012		
	Early retirement provision £'000	Building dilapidations £'000	Total £'000
Balance as at 1 January 2012	87	123	210
Provided in year	–	12	12
Written back	–	–	–
Utilised in year	(4)	–	(4)
<b>Balance as at 31 December 2012</b>	<b>83</b>	<b>135</b>	<b>218</b>
Current liability	83	–	83
Non-current liability	–	135	135
<b>Balance as at 31 December 2012</b>	<b>83</b>	<b>135</b>	<b>218</b>

**(i) Early Retirement Costs:** The GDC was meeting the additional costs of benefits beyond the normal defined benefit scheme for an employee who retired early due to medical grounds. An amount was paid annually, subject to conditions, to the employee for the period between early departure and the normal retirement date. The employee reached the retirement age this year and the remainder of the provision was paid over to the pension trustees to purchase an annuity.

**(ii) Dilapidations:** The provision relates to complying with lease clauses for buildings which are occupied by the GDC. The GDC's dilapidation provisions are calculated based on the estimated cost of meeting future expenditure, in order to settle obligations in respect of lease clauses. A revaluation was completed by external valuers in December 2010. The GDC has provided for this in full. It is expected the provision will be paid out at the end of the lease in 2018.



## For the year ended 31 December 2013

### 19 Pension fund

The GDC operates a defined benefit plan which wholly is funded by contributions from the GDC and Members. A full actuarial valuation was carried out as at 1 April 2012 and updated to 31 December 2013 by a qualified independent actuary.

As at 31 December 2013 the Plan has a surplus of £5.194m based on the IAS 19 assumptions adopted. Under the requirements of IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction, the GDC could be restricted to limit the surplus in the financial statements if the GDC would not be able to obtain the full economic benefit from that surplus. Under the terms and conditions of the Plan the GDC would be able obtain full economic benefit from the surplus either through a full contributions holiday or a reduction in its future contributions. Therefore the reported surplus is not restricted.

In respect of members on the benefit structure who joined the GDC before 12 May 1999 and two members who joined after, contributions are payable each month at the annual rate of 27% of Pensionable salary. Of those who joined after 12 May 1999, contributions are payable each month at the annual rate of 24.8%. Members on the benefit structure who joined GDC on or after 12 May 1999 pay 5% of their Pensionable Salary towards the scheme.

The principal assumptions used by the actuary for the update at 31 December 2013 were as follows:

	2013	2012
Rate of inflation	4%	3%
Rate of salary increase	4%	3%
Rate of increase in pensions in payment where LPI max 5.0%	4%	3%
Rate of increase in pensions in payment LPI min 3.0%	4%	3%
Rate of increase in pensions in payment where LPI max 2.5%	3%	2%
Discount rate	5%	4%
Proportion of employees opting for early retirement at age of 60	50%	50%
Assume life expectations on retirements age 65:		
Retiring today - males	24	24
Retiring today - females	25	25
Retiring in 20 years - males	25	25
Retiring in 20 years - females	27	26

The mortality assumptions for the current period-end follows the SINA Light with rates of improvement in line with CMI 2012 model (long-term 1% pa)

# Notes to the accounts

continued

## For the year ended 31 December 2013

### 19 Pension fund

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

	Allocation percentage	Allocation percentage
	2013	2012
With Profits Fund	21%	29%
AXA Framlington Fund	51%	44%
BNY Mellon Fund	28%	27%
Other (cash)	0%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>

None of the pension scheme assets are invested in the General Dental Council.

	2013	2012
	£'000	£'000
<b>The actual return on the scheme assets in the year</b>	<b>£2,903</b>	<b>£1,435</b>

	2013	2012
	£'000	£'000
<b>Analysis of the amounts debited/(credited) to the income and expenditure account:</b>		
Current service cost	(1,259)	(1,247)
Net interest expense on net pension obligation	129	124
Total amount charged within net incoming/(outgoing) resources	(1,130)	(1,123)
Remeasurement of net pension obligation	2,025	568
<b>Total charge</b>	<b>895</b>	<b>(555)</b>
<b>The amounts recognised in the statement of financial position</b>		
Present value of funded obligations	(12,690)	(11,119)
Fair value of assets	17,884	14,230
<b>Surplus</b>	<b>5,194</b>	<b>3,111</b>

The Council expects to contribute £1,235,000 to its defined benefit pension scheme in 2014

**For the year ended 31 December 2013****19 Pension fund**

	2013	2012
	£'000	£'000
<b>Sensitivity analysis of the defined benefit obligation is as follows:</b>		
Discount rate reduced by 0.25% pa	13,633	n/a
RPI inflation increased by 0.25% pa	13,441	n/a
Salary growth increased by 0.25% pa	13,059	n/a
Mortality - life expectancy of each member increases to that of someone one year younger	12,999	n/a
<b>Changes in the present value of the defined benefit obligation are as follows:</b>		
Defined benefit obligation at 1 January 2013	11,119	9,011
Employer service cost	1,259	1,247
Interest cost	484	450
Plan participants' contributions	255	242
Experience (gain)/loss	(352)	4
Loss/(gain) on change in demographic assumptions	59	(71)
Loss on change in financial assumptions	558	360
Benefits paid from plan assets/administrative expenses paid	(692)	(124)
<b>Defined benefit obligation at 31 December 2013</b>	<b>12,690</b>	<b>11,119</b>
<b>Change in the fair value of the scheme assets are as follows</b>		
Fair value at 1 January 2013	14,230	11,551
Interest income	613	574
Return on plan assets in excess on interest income	2,290	861
Employer contributions	1,188	1,126
Plan participants' contributions	255	242
Benefits paid/administrative expenses paid	(692)	(124)
<b>Fair value as at 31 December 2013</b>	<b>17,884</b>	<b>14,230</b>

# Notes to the accounts

continued

## For the year ended 31 December 2013

### 19 Pension fund

	2013	2012
	£'000	£'000
<b>Change in recoverable surplus and components of scheme performance</b>		
Opening balance	3,111	2,540
Current service cost	(1,259)	(1,247)
Interest on surplus	129	124
Net pension cost	(1,130)	(1,123)
Employer contributions	1,188	1,126
Actuarial gain	2,025	568
<b>Closing balance</b>	<b>5,194</b>	<b>3,111</b>

### Reconciliation of 2012 actuarial gain value

	£'000
Amount reported in 2012 accounts for actuarial gain under IAS 19	727
IAS 19 (2011) adjustment posted in 2013	(159)
Amount reported in 2013 accounts for actuarial gain under IAS 19 (2011)	(568)

	2013	2012
	£'000	£'000
<b>Amounts per current and previous periods</b>		
Return on plan assets in excess of interest income	2,290	861
Experience gains/(losses) on scheme liabilities	352	(4)
Changes in assumptions underlying the present value of the scheme liabilities	(617)	(289)
Defined benefit obligation	(12,690)	(11,119)
Scheme assets	17,884	14,230
Surplus	5,194	3,111

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 2013 the annual premium contribution was £1,233,770 (2012: £1,182,848) Included in the annual premium was a contribution of £54,209 (2012: £54,209) for the defined contribution pension plan. The scheme was in surplus at year end.

## For the year ended 31 December 2013

### 20 Commitments under leases

#### Operating leases

**Note** – Total future minimum lease payments under operating leases are given in the table below for each of the following periods:

Total lease values must be recorded against each expiry category. i.e. where a lease has annual payment of £1,000 over a 10 year term, it is necessary to record £1,000 under expiry <1year, £4,000 under expiry 2-5 years and £5,000 under expiry > 5 years

	31 Dec 2013	31 Dec 2012
	£'000	£'000
<b>Obligation under operating leases comprise:</b>		
<b>Land and buildings</b>		
Not later than 1 year	949	668
Later than 1 year and not later than 5 years	1,293	1,956
Later than 5 years	192	213
	<b>2,434</b>	<b>2,837</b>
<b>Other:</b>		
Not later than 1 year	143	24
Later than 1 year and not later than 5 years	66	27
	<b>209</b>	<b>51</b>

### 21 Capital Commitments

**Note:** The Council approved the business case for the redevelopment of 37 Wimpole Street in September 2012. The redevelopment work commenced in 2013 and is expected to be completed by early 2015.

Total cost of the project was estimated to be £7.3m and by end of 2013 £799,000 of the costs have been incurred and reported in Note12 within Assets under construction.

### 22 Related-party transactions

**Note:** There were no related party transactions during the year ended 31 December 2013, other than the fees and expenses paid to Council Members as disclosed in note 7 to the accounts. Details of amounts paid to individual Council members are set out in the Annual report on pages 39 and 40.

### 23 Contingent liabilities

**Note:** The GDC has no contingent liabilities at 31 December 2013.

## For the year ended 31 December 2013

### **Bankers**

Lloyds Banking Group, Corporate Markets, 3rd Floor, 25 Gresham Street, London EC2V 7HN

### **Legal advisers**

Capsticks Solicitors LLP, 77/83 Upper Richmond Road, London SW15 2TT

Kingsley Napley LLP, Knights Quarter, 14 St John's Lane, London EC1 4AJ

Blake Laphorn, Harbour Court, Compass Road, North Harbour, Portsmouth, Hampshire PO6 4ST

### **External auditors**

haysmacintyre, 26 Red Lion Square, London WC1R 4AG, appointed 27 September 2012

Sir Amyas C E Morse, The Comptroller and Auditor General, National Audit Office, 157-197 Buckingham Palace Road, Victoria, London SW1W 9SP

### **Internal auditors**

Grant Thornton (UK) LLP, 30 Finsbury Square, London EC2P 2YU



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