

**General  
Dental  
Council**

protecting patients,  
regulating the dental team

**GENERAL DENTAL COUNCIL**  
**ANNUAL REPORT AND**  
**ACCOUNTS 2010**

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ANNUAL REPORT AND ACCOUNTS 2010**

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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

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The General Dental Council is the organisation which regulates dental professionals in the United Kingdom. All dentists, dental nurses, dental technicians, clinical 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 professionals
- Setting standards of dental practice and conduct
- Assuring the quality of dental education
- Ensuring professionals keep up-to-date
- Helping patients with complaints



## MESSAGE FROM THE CHAIR



This year the Council produced a Corporate Strategy 2010-14 which clearly sets out our values, aims and key objectives. It commits us to an ambitious agenda with patients and the public at the heart of everything we do and central to the outcomes we aim to achieve. The strategy also commits us to providing value for money – this is fundamental to how we wish to operate as an organisation that is accountable to the public and to registrants.

In October 2010, I was very pleased to welcome Evlynn Gilvarry as Chief Executive and Registrar. Evlynn comes to us with a wealth of experience of professional regulation.

I would like to thank Alison White and Ian Todd, who both held the post of Interim Chief Executive during 2010 and wish them well for the future.

Alison Lockyer  
Chair (1 January 2010 - 5 May 2011)

## REVIEW OF THE YEAR FROM THE CHIEF EXECUTIVE AND REGISTRAR



I was very pleased to take up the post of Chief Executive in October 2010, recognising the important work that the GDC does to protect the public.

The GDC, in common with other healthcare regulators, faces the continuing challenge of dealing fairly and quickly with complaints about registrants' fitness to practise. The growing backlog of cases in 2010 necessitated the design of a major programme to clear the backlog, improve fitness to practise policies and modernise business processes and information systems. This programme is now being implemented.

We also focused on identifying and prosecuting illegal practice in dentistry and communicated the outcomes of cases to the profession and the public to help prevent further incidences of unlawful practice.

One of my first tasks as Chief Executive was to appoint a new Executive Management Team. The four directors are now in post and I very much look forward to working with them to achieve the best possible outcomes for the GDC and the public we serve.

Evlynn Gilvarry  
Chief Executive and Registrar



## DELIVERY AGAINST THE BUSINESS PLAN 2010

The Council developed and approved a Corporate Strategy for 2010-14 in July 2010. The table below reports activity against objectives in the Corporate Strategy.

### STANDARDS

Objective	Delivery against objective
1. Ensure that our standards are appropriate and continue to protect patients and the public	A review of the Standards guidance began in 2010, and is being continued in 2011 and 2012; extensive consultation and engagement is planned to ensure that the Standards are fit for purpose
2. Define the scope of practice for all members of the dental team in order to ensure patient protection	Work began on a review of the 'Scope of Practice,' published in 2009, with a view to the review being carried out in 2011. Any revisions will be published in a revised 'Scope of Practice' in 2012
3. Establish a core Fitness to Practise policy	This work has been expanded into a wider and major review of all fitness to practise policies and processes
4. Implement a communications strategy regarding our regulatory standards to patients and the public, the dental team, the dental sector and the policy arena	A number of initiatives took place in 2010 including: a joint event for registrants with Dental Protection and the British Dental Association in Scotland; regular events for Dental Foundation Training students took place at the GDC; draft advice on what constitutes ethical advertising was the subject of consultation; a leaflet for employers 'Advice for those who employ dental professionals' was promoted

### REGISTRATION

Objective	Delivery against objective
1. Ensure that the register is current, accessible and appropriate for our different audiences	Improvements to the register included: exception reporting to improve the quality of data on the register; and online developments to enhance services for registrants
2. Assure patient and public protection by putting in place appropriate checks and balances before placing an individual on the register	Registration application forms were reviewed, improved and published Security systems for the on-line registration payment portal ePay were upgraded The GDC's legal responsibilities with regard to the Scottish Protecting Vulnerable Groups scheme and the Vetting and Barring Scheme was considered with a view to implementing associated measures in 2011 The possibility of making professional indemnity insurance a condition of registration recommended by the Government review was investigated and as a result work began on making it a requirement Research was undertaken regarding the need for third party health references at initial registration which has led to further consultation A policy for requirements relating to 'good character' for registration was developed with a view to developing associated guidance in 2011
3. Ensure that each registrant keeps their professional practice current by providing evidence of ongoing safe and competent practice	There was one appeal against a dentist's removal from the register due to non-compliance with Continuing Professional Development (CPD) criteria ; this was heard by the Registration Appeals Committee and the appeal was unsuccessful CPD literature was updated
4. Provide robust evidence for removals from and renewals to the register, on the basis of patient safety	There was a marked decrease in registration appeals for individual assessment in 2009-10, down from 23 to six due to improvements in procedures

### FITNESS TO PRACTISE

Objective	Delivery against objective
1. Implement fitness to practise processes that meet a range of external performance criteria	Performance indicators for key parts of the fitness to practise process were introduced
2. Implement a systematic process to evaluate fitness to practise procedures and outcomes	Preliminary work began to analyse business processes and information systems: this work is now informing the fitness to practise review which includes the development of quality assurance systems for all fitness to practise procedures and outcomes
3. Implement an effective case-management system	Work began on the development of a fit for purpose case-management system with a view to improving the quality of outcomes, reducing the length of the process and the backlog of cases in the system
4. Clarify and communicate what constitutes the practice of dentistry	There were 13 successful prosecutions for illegal practice in 2010 and an enhanced public profile for this work was achieved through publicity in local media

### EDUCATION/QUALITY ASSURANCE/REVALIDATION

Objective	Delivery against objective
1. Ensure that our quality assurance of dental education and training fulfils our statutory purpose	Quality assurance processes were developed and adapted to prepare for the introduction of learning outcomes for dental education 'Student Fitness to Practise' guidance was published
2. Develop a framework of education outcomes aimed at assuring fitness to practise for initial, specialist and continuing registration	The findings from workshops with stakeholders in 2009 were used as the basis for a consultation aimed at further refining the draft suite of learning outcomes for dental education
3. Implement a revalidation scheme for dentists and complete the development of a revalidation scheme for the rest of the dental team	A consultation was published and a communications plan for work on revalidation was implemented
4. Develop specialist lists across the dental team which positively reinforce patient and registrant choice and patient protection	Curricula for 12 of the 13 specialties for dentists were approved (Oral microbiology is still outstanding)

### DENTAL COMPLAINTS SERVICE

Objective	Delivery against objective
1. Resolve dental complaints from patients who receive private treatment in a fair, efficient, transparent and timely way	In 2010 the Service received a total of 1,462 complaints. A further 50 complaints that were carried over from 2009 were also closed in 2010

# REGULATION STATISTICAL REPORT

## Registration

Every practising dentist and dental care professional (DCP) must be registered with the GDC. Everyone who joins the register has to demonstrate that they possess specified qualifications or pass an assessment, and 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 show 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 by 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 are suitably qualified or experienced to call themselves specialists in specific areas of dentistry.

### Continuing professional development

In order to provide the public with confidence that all dental professionals are keeping their skills and knowledge up-to-date in current methods and standards following initial registration, all registrants are required to undertake continuing professional development activities.

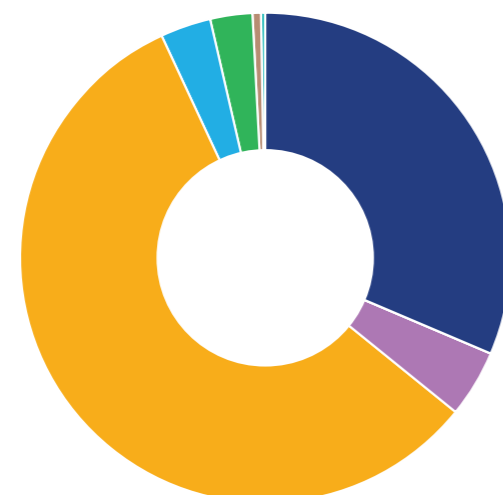
### The total numbers of individuals on the dentists register and the dental care professionals registers at the end of 2010

This table is a count of the number of individuals who are on the register. Dual registrants who have more than one title are only counted once in this table.



### The total number of titles on the dentists register and the dental care professionals register at the end of 2010 and the total number added during 2010, split by registrant title

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



Title	Total number of titles on the register at the end of 2010	Titles added during 2010
Dentist	38,379	2,737
Clinical dental technician	134	15
Dental hygienist	5,777	387
Dental nurse	44,147	4,997
Dental technician	6,910	271
Dental therapist	1,606	261
Orthodontic therapist	134	49
<b>TOTAL</b>	<b>97,087</b>	<b>8,717</b>

### Breakdown of the Specialist Lists as of December 2010

Specialty	Count
Dental and maxillofacial radiology	27
Dental public health	121
Endodontics	221
Oral and maxillofacial pathology	32
Oral medicine	80
Oral microbiology	7
Oral surgery	773
Orthodontics	1,276
Paediatric dentistry	235
Periodontics	310
Prosthodontics	417
Restorative dentistry	306
Special care dentistry	225
<b>TOTAL</b>	<b>4,030</b>

### The total numbers of individuals on the dentist and DCP registers at the end of 2010 split by gender

Register group	Male	Female	TOTAL
Dentist	22,215	16,164	38,379
Dental care professional	6,204	51,000	57,204

### The total numbers of individuals added to the dentist and DCP registers during 2010 split by gender

Register group	Male	Female	TOTAL
Dentist	1,268	1,469	2,737
Dental care professional	254	5,296	5,550

### Dentists on the register at the end of 2010, with reference to where qualified

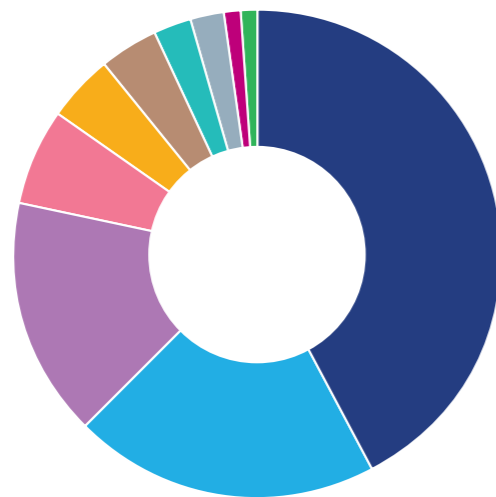
Where qualified	On register	Added to register
UK	27,620	1,302
EEA	6,338	1,101
UK Overseas Registration Exam	2,292	233
Overseas	2,129	101
<b>TOTAL</b>	<b>38,379</b>	<b>2,737</b>

# REGULATION STATISTICAL REPORT

## Fitness to Practise

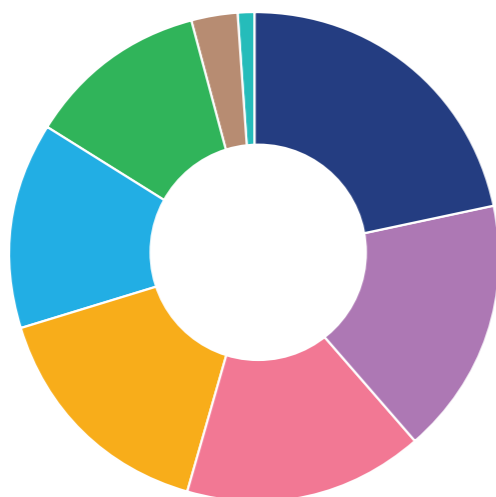
Dentists and dental care professionals must meet certain requirements at initial registration and then on an ongoing basis throughout their career in order to practise. If their fitness to practise is called into question by means of a complaint, a conviction or a caution, they may be subject to the GDC's fitness to practise (FtP) processes.

Referrals to the GDC's fitness to practise department go through an initial assessment process to establish whether or not they require further investigation. Matters which suggest possible impairment of fitness to practise are referred to an Investigating Committee (IC) panel. The IC panel consists of registrants and lay people, appointed through a process independent of the GDC.



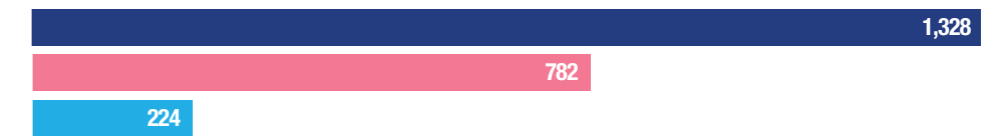
	No.	%
Patients	595	43
Anonymous and unclassified	283	21
GDC registrants	222	16
Primary care organisations	90	6
Police	60	4
Member of public	54	4
Parent of child	35	3
GDC	34	2
Other employee	16	1
Other health regulator/public body	12	<1
<b>Total</b>	<b>1,401</b>	<b>100</b>

### Investigating Committee outcomes



	No.	%
Referred to Professional Conduct Committee (PCC)	197	22
Unpublished warning letter	152	17
Advice letter	139	16
No further action	136	16
Other (including adjournment cases)	120	14
Warning letter published on register	109	12
Referred to Health Committee	25	3
Referred to Professional Performance Committee (PPC)	2	<1
<b>Total</b>	<b>880</b>	<b>100</b>

### Number of cases considered at each stage of fitness to practise procedures



#### STAGE 1 – ASSESSMENT

Number of cases analysed by Caseworkers: **1,328**  
(Includes first and any subsequent assessments of the 1,401 referrals)

#### STAGE 2 – INVESTIGATING COMMITTEE

Number of cases referred to the Investigating Committee: **782**  
Representing 59% of cases assessed at Stage 1

#### STAGE 3 – PRACTICE COMMITTEE

Number of cases referred to a Practice Committee: **224**  
Including Interim Orders, Conduct, Performance and Health  
Individual registrants may be involved in more than one case.  
Representing 29% of IC cases considered at Stage 2

### Our statistics for 2010 show a 4% decrease in complaints received compared to 2009.

#### Performance Indicators for 2010

PI	Description	Percentage of cases achieved target
PI.1	From date of complaint to date informant notified of assessment	<b>76.3%</b> of cases achieved target of 2 months
PI.2	From assessment notification to informant notified of IC result	<b>52.6%</b> of cases achieved target of 4 months
PI.3	From IC notification to substantive end of first PCC hearing	<b>27.0%</b> of cases achieved target of 9 months
PI.4	From date complaint received to end of first PCC hearing	<b>32.0%</b> of cases achieved target of 15 months

# REGULATION STATISTICAL REPORT

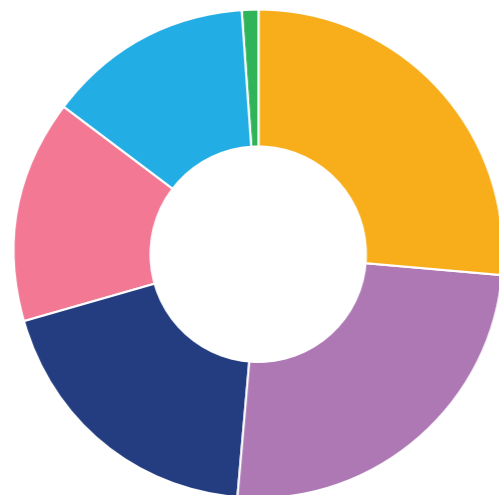
## Hearings

An Investigating Committee 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 for a formal hearing. Registrants referred to a Practice Committee will appear

before an independent panel of lay and registrant members in a formal hearing. The GDC and the registrant both have the right to legal representation.

At all stages of our procedures the Interim Orders Committee can suspend a registrant's registration or use conditions to restrict their practice.

### Interim Orders Committee



Total number of hearings	214
Interim conditions renewed	57
Interim suspension renewed	53
Interim suspension imposed	41
Interim conditions imposed	32
No order made or suspension/conditions lifted	29
Adjourned	2

### Professional Performance Committee

There was one case heard in 2010 (Dentist – conditions imposed)

### Professional Conduct Committee



\* Four registrants had two separate hearings

### Issues considered by the PCC

Issue	Number of occurrences*
Poor treatment	42
Fraud/dishonesty	17
Poor practice management	17
Failure to obtain consent/explain treatment	17
No professional indemnity insurance	13
Conviction or caution – other	12
Personal behaviour	12
Indecent assault or inappropriate sexual behaviour	9
Other – miscellaneous	6
Failure to take appropriate radiographs	5
Prescribing issues	5
Basis of treatment (NHS/private) not clear	5
Cross-infection control	4
Misleading advertising	2
Working whilst suspended (by PCT or IOC)	2
Sedation issues	1
Conviction or caution – drugs	1
Breaching IOC conditions	1

\*Cases can often involve more than one issue – these figures represent the main concerns and not every single charge

### PCC hearings outcomes

Conditions	27
Erased with immediate suspension	19
Fitness to practise not impaired	16
Suspended with immediate suspension	14
Suspended	13
Case concluded after postponed judgement/suspension/ conditions	7
FtP impaired – reprimanded	6
Erased	3
Serious Professional Misconduct (SPM) – admonished	2
SPM Postponed judgment	2
Referred to Health Committee	1
<b>Total no. of cases heard</b>	<b>110</b>
<b>Adjourned 'part heard' at end of year</b>	<b>3</b>

## REGULATION STATISTICAL REPORT

### Hearings (continued)

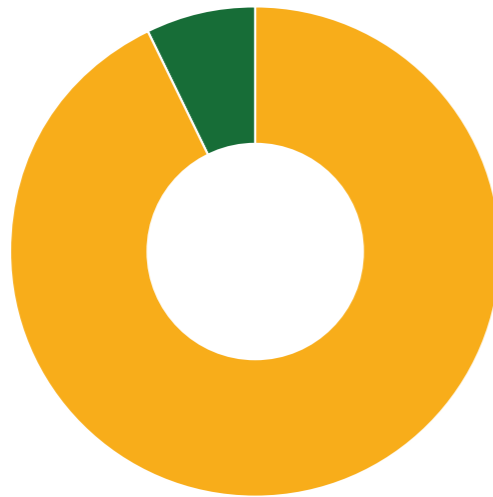
#### Hearing days in 2010

Number of scheduled hearing days	<b>582</b>
Increase in number of scheduled hearing days from 2009	<b>9.5%</b>
Average length of hearing	<b>3 days</b>

#### Restoration applications

<b>Number considered</b>	<b>2</b>
Restored	<b>0</b>
Not restored	<b>2</b>

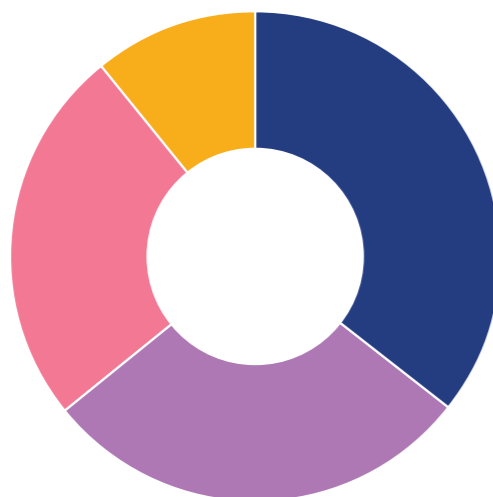
#### Health Committee



No. of hearings* involving dentists	<b>26</b>
No. of hearings* involving DCPs	<b>2</b>

\*A single registrant may have been involved in a number of hearings (A total of 22 individuals had HC hearings in 2010. Five of these had two or more hearings.)

#### Health Committee hearings outcomes



Suspension	<b>10</b>
Conditions	<b>8</b>
Not (no longer) seriously impaired	<b>7</b>
Adjourned	<b>3</b>

## COUNCIL MEMBERS

The Council consists of 24 Members who were appointed in October 2009. There are 12 registrant Members and 12 lay Members. Alison Lockyer took up the post of Chair from 1 January 2010 and resigned on 5 May 2011. The Members are as follows:

Registrant Members	Lay Members	Associate Members
		<i>The four Chief Dental Officers for England, Wales, Northern Ireland and Scotland</i>
Elizabeth Davenport	Grace Alderson	Barry Cockcroft
Mary Dodd	Rosemary Carter	David Thomas (Acting)
Helen Falcon	Peter Catchpole	Donncha O'Carolan
Hazel Fraser	Suzanne Cosgrave *	Margie Taylor
Janet Goodwin	Robin Field-Smith	
Mohammed Wakkas Khan	Alan MacDonald	
Anthony Kilcoyne	David Murphy **	
Alison Lockyer	Grahame Owen	
Kevin O'Brien	Derek Prentice	
Mabel Slater	Neil Stevenson	
David Smith	Linda Stone	
Denis Toppin	Anne Marie Telford	
	Carol Varlaam	

\* Until March 2010 \*\* From April 2010

#### Committees

The GDC has a number of statutory committees concerned with dealing with allegations and issues concerning dental professionals' specific activities and registration appeals. These committees are:

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

The GDC has an Appointments Committee, comprising eight non-Council lay members and dental professionals who assist the Council in connection with the exercise of any function relating to the appointment of statutory committee members, including the recruitment, selection, appraisal and disciplining of such members.

The Council is also assisted by a number of non-statutory committees, to which it delegates work. These are:

- Audit Committee
- Education Committee
- Finance and Human Resources Committee
- Fitness to Practise Policy Committee
- Registration Committee
- Standards Committee

The Education Committee has two sub-groups:

- Specialist Dental Education Board
- Overseas Registration Exam Board

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

- Committee Structure Working Group
- Employee Benefits Review Group
- Revalidation Working Group

## MEMBERS' FEES AND EXPENSES

Name	Members' Fees	Members' Expenses	Tax and NI	Total
Grace Alderson	6,972	4,268	3,595	14,835
Rosemary Carter	8,566	3,806	482	12,854
Peter Catchpole	5,806	1,054	104	6,963
Barry Cockcroft ***		576	0	576
Suzanne Cosgrave *	939	20	3	962
Elizabeth Davenport	3,614	1,102	220	4,937
Mary Dodd	7,371	5,205	3,117	15,693
Helen Falcon	5,804	2,073	217	8,094
Robin Field-Smith	10,441	3,932	401	14,773
Hazel Fraser	9,863	6,017	2,968	18,848
Janet Goodwin	5,099	4,076	3,234	12,409
Wakkas Khan	5,521	5,142	781	11,444
Anthony Kilcoyne	5,490	4,443	3,926	13,859
Paul Langmaid ***		4,280	1,754	6,033
Alison Lockyer	569	16,457	5,364	22,390
Alan MacDonald	11,439	10,530	4,587	26,557
Hew Mathewson ****		971	0	971
David Murphy **	5,664	7,993	5,837	19,494
Kevin O'Brien	7,940	8,646	5,643	22,230
Grahame Owen	6,347	2,031	886	9,264
Derek Prentice	939	1,585	128	2,651
Jennifer Seeley *****	1,337	0	0	1,337
Mabel Slater	8,406	1,876	1,097	11,379
David Smith	7,775	6,521	1,843	16,138
Neil Stevenson	5,123	4,217	3,351	12,691
Linda Stone	6,018	4,251	1,314	11,583
Margie Taylor ***		1,864	491	2,355
Anne Marie Telford	4,696	5,197	4,239	14,132
Denis Toppin	8,050	13,060	4,483	25,592
Carol Varlaam	5,971	166	44	6,182

\* Resigned in March 2010

\*\* Appointed in April 2010

\*\*\* Chief Dental Officer therefore no fees paid

\*\*\*\* President until December 2009

\*\*\*\*\* Not a Council Member, but an independent member of the Audit Committee

Note: The 'tax and NI' figures represent the additional cost to the GDC of the fees and expenses paid to Council Members during the year

These figures represent the fees and expenses paid to Council Members during the year ending 31 December 2010 adjusted for accruals (see 3 below). Fees and expenses are due to Council Members for their participation in Council meetings and meetings of Council committees, working groups, and advisory boards. The Chief Dental Officers do not claim fees for their involvement with the General Dental Council.

The figures are calculated on an accruals basis which means that:

1. At the previous accounting year end, 31 December 2009, an accrual was made based on our best judgement of any outstanding claims for fees and expenses for meetings held in 2009, but where a claim form had not been received by 31 December 2009. These accruals are reversed in the financial year 2010
2. Fee and expense claims paid in the 2010 financial year are recorded.
3. An accrual is made based on our best judgement of any outstanding claims for fees and expenses for meetings held in 2010, but where a claim form has not been received by the 31 December 2010.

The Council Members are appointed from across the UK and may sit on committees and working groups. Their fees and expenses reflect the number of meetings attended and different travelling distances for the individuals involved. The treatment of Members' taxation and National Insurance Contributions has an impact on these figures.

### Council Members' fees

Council Members' fees are dealt with through the PAYE system. Tax and Employees' NI are deducted and the GDC bears the cost of Employers' NI. Council Members' fees are taxable except where HM Revenue and Customs have issued an NT (no tax) coding.

### Expenses

Council Members' expenses are dealt with through an annual PSA (PAYE Settlement Agreement) arrangement with HM Revenue & Customs.

The Members' expenses are disclosed under the PSA. The tax due on expenses is grossed up after taking into account the number of Members that are higher rate and basic rate taxpayers. National Insurance Contributions are payable on the expenses and on the grossed up tax. Both the PSA tax and National Insurance contributions are paid by the GDC.

# COUNCIL ATTENDANCE

## COUNCIL 1 JANUARY 2010 - 31 DECEMBER 2010

	Council meeting attendance						Committee/working group/ review group attendance	
	10 Feb	23 Mar	18 May	23 July	30 Sept	1 Dec		
Grace Alderson	●	●	●	●	●	●	Registration Committee	4/4
Rosemary Carter	●	●	●	●	●	●	Audit Committee CSWG <sup>1</sup>	5/5 4/4
Peter Catchpole	●	○	●	○	●	○	Standards Committee	4/4
Suzanne Cosgrave (resigned in March 2010)	●						Finance & HR Committee	1/9
Elizabeth Davenport	●	●	●	●	●	●	Registration Committee	4/4
Mary Dodd	●	●	●	●	●	●	Finance & HR Committee EBRG <sup>2</sup> Registration Committee	8/9 2/2 3/4
Robin Field-Smith	●	●	●	●	●	●	Finance & HR Committee EBRG <sup>2</sup> CSWG <sup>1</sup>	7/9 2/2 3/4
Helen Falcon	●	●	●	●	●	●	Education Committee	5/5
Hazel Fraser	●	●	●	●	●	●	Fitness to Practise Policy Committee CSWG <sup>1</sup>	6/6 4/4
Janet Goodwin	●	●	●	●	●	●	Registration Committee	4/4
Wakkas Khan	●	●	●	●	●	●	Audit Committee	4/5
Anthony Kilcoyne	●	●	●	○	●	○	Standards Committee	4/4
Alison Lockyer	●	●	●	●	●	●	Fitness to Practise Policy Committee Registration Committee Standards Committee CSWG <sup>1</sup> Finance & HR Committee Revalidation working group Education Committee (Alison Lockyer attends the above as an ex-officio member)	4/6 4/4 2/4 1/4 8/9 4/4 5/5
Alan MacDonald	●	●	●	●	●	●	Audit Committee Revalidation Working Group	5/5 4/4
David Murphy (appointed in April 2010)			○	●	●	●	Finance & HR Committee EBRG <sup>2</sup>	6/9 2/2
Kevin O'Brien	○	●	●	●	●	●	Education Committee CSWG <sup>1</sup>	5/5 3/4
Grahame Owen	●	●	●	●	●	●	Fitness to Practise Policy Committee	6/6
Derek Prentice	●	●	●	●	●	●	Finance & HR Committee EBRG <sup>2</sup>	9/9 2/2
Mabel Slater	●	●	●	●	●	●	Education Committee	5/5

<sup>1</sup> Committee Structure Working Group

<sup>2</sup> Employee Benefits Review Group

	Council meeting attendance						Committee/working group/ review group attendance	
	10 Feb	23 Mar	18 May	23 July	30 Sept	1 Dec		
David Smith	●	●	●	●	●	●	Standards Committee Revalidation Working Group	4/4 4/4
Neil Stevenson	●	●	●	●	●	●	Education Committee	4/5
Linda Stone	○	●	●	●	●	●	Fitness to Practise Policy Committee CSWG <sup>1</sup>	6/6 1/4
Anne Marie Telford	●	●	●	●	●	●	Standards Committee	4/4
Denis Toppin	●	●	●	●	●	●	Audit Committee CSWG <sup>1</sup> Revalidation Working Group	5/5 4/4 4/4
Carol Varlaam	●	●	●	●	●	●	Fitness to Practise Policy Committee Revalidation Working Group	6/6 3/4

### Associate Members

Barry Cockcroft (Chief Dental Officer, England)	●	○	●	●	●	●	Education Committee	5/5
Paul Langmaid (Chief Dental Officer, Wales – retired in December 2010)	●	●	●	●	●	●	Finance & HR Committee EBWG <sup>2</sup> Fitness to Practise Policy Committee	9/9 1/2 4/6
Donncha O'Carolan (Chief Dental Officer, Northern Ireland)	●	○	○	●	○	●		
Margie Taylor (Chief Dental Officer, Scotland)	○	●	○	●	●	●	Standards Committee	2/4
David Thomas (Acting Chief Dental Officer – From December 2010)						●		

### Other

Jennifer Seeley (Audit Committee, Independent member) – appointed July	N/A	N/A	N/A	N/A	N/A	N/A	Audit Committee (3 meetings took place before Ms Seeley's appointment to the Audit Committee)	2/2
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## MANAGEMENT

Alison Lockyer became Chair of the General Dental Council on 1 January 2010 and resigned on 5 May 2011.

In 2010, the Executive Management Team comprised:

- Alison White, Interim Chief Executive and Registrar (to 31 May)
- Ian Todd, Interim Chief Executive and Registrar (10 May to 31 October)
- Evlynn Gilvarry, Chief Executive and Registrar (from 20 October)
- Mike Browne, Interim Director of External Relations (interim until 30 November, permanent as Director of Policy and Communications from 1 December)
- Tara Philips, Director of External Relations (to 18 September)
- Niamh O'Sullivan, Director of Governance (to 19 February)

- Edward Bannatyne, Director of Operations (to 19 February)
- Gordon Miles, Director of Corporate Services (to 22 September)
- Urvashi Bhagat, Interim Director of Corporate Services (20 September to 31 December)

New appointments were made in 2010, to take up positions in 2011:

- Frances Low, Director of Governance
- Neil Marshall, Director of Regulation

In March 2011, the Executive Management Team, comprising four directors and the Chief Executive, was completed by the appointment of:

- Graham Masters, Director Finance and Corporate Services

### Remuneration report

	Emoluments 2010 £'000	Emoluments 2009 £'000	Total accrued pension 2010 £'000	Total accrued pension 2009 £'000
<b>Alison Lockyer</b> Chair of the GDC Council	54	0	0	0
<b>Alison White</b> Interim Chief Executive and Registrar (to 31/05/10)	55	7	0	0
<b>Ian Todd</b> Interim Chief Executive and Registrar (from 10/05/10 to 31/10/10)	52	0	0	0
<b>Evlynn Gilvarry</b> Chief Executive and Registrar (from 20/10/10)	28	0	0	0
<b>Mike Browne</b> Director of Policy and Communications	93	14	0	0
<b>Tara Philips</b> Director of External Relations (to 08/09/10)	35	58	9	10
<b>Niamh O'Sullivan</b> Director of Governance (to 19/02/10)	22	81	3	9
<b>Edward Bannatyne</b> Director of Operations (to 19/02/10)	44	104	9	17
<b>Gordon Miles *</b> Director of Corporate Services (to 22/09/10)	116	97	13	6
<b>Urvashi Bhagat</b> Interim Director of Corporate Services (Interim from 20/09/10 to 31/12/10)	27	0	0	0

\* Includes a bonus of £10k

In addition to the above, compensation payouts totalling £223,127 were made

The remuneration information in the table above has been audited

### Procurement

Our procurement policy sets out our procurement objectives and how we intend to achieve them. The underpinning values which will guide our procurement include our commitment to value for money, sustainability, health and safety and supplier diversity.

In conducting procurement, the GDC abides by relevant legislation, best practice and ethical codes laid down by the Chartered Institute of Purchasing and Supplying and by the Office of Government Commerce, and promotes compliance with their guiding principles of impartiality, independence and integrity.

The General Dental Council will continue to strive to achieve and deliver more for less in the current economic climate. This will be achieved through achievable efficiency measures across the organisation.

### Health and Safety

The General Dental Council is committed to maintaining and promoting a healthy and harm-free environment.

In the year under report, there were three accidents of a minor nature recorded in our main London office.

A review was carried out of our Building Statutory Compliance. Some of our major risk assessments were updated in 2010 and others will be updated in 2011.

### Environmental policy

We recycle all confidential waste paper. In 2010 we expanded our mixed waste recycling scheme to include our offices at Baker Street.

Photocopiers have been programmed to print double-side, potentially reducing paper consumption by 50%. The GDC is implementing new equipment in March 2011 which necessitate security card access to print. It is envisaged the GDC's print volumes will fall by over 5% as a result.

## MANAGEMENT (continued)

### Equality and diversity

The Equality Act, which brings together all existing discrimination law, came into effect on 1 October 2010. Council members and the Executive were provided with training in the implications of the legislation for the GDC. Further training for existing and new

staff is planned for 2011. The GDC is also analysing the specification and use of equality and diversity data about registrants with a view to collecting only those data which will usefully inform the way the organisation carries out its regulatory functions.

### Data for GDC employees

Ethnic Origin	Male Employees	% of total male employees	Female employees	% of total female employees
Asian or Asian British	11	18	18	16
Black or Black British	4	7	16	14
Chinese	0	0	2	2
Mixed	0	0	5	5
White British/Irish	38	62	48	44
Other White	3	5	11	10
Did not say	5	8	10	9
<b>Total</b>	<b>61</b>	<b>100</b>	<b>110</b>	<b>100</b>

### Employee involvement

The GDC has a range of employee engagement mechanisms including regular updates from the Chief Executive and Registrar, working groups, a monthly newsletter and a Staff Forum. An employee benefits working group was established during 2010 with the objective of reviewing the pay and benefits structure including the pension scheme. At the end of 2010 a comprehensive employee survey was carried out. The findings have been analysed and an action plan developed for implementation in 2011.

The Staff Forum is made up of 10 representatives elected from across the organisation and members of the Executive Management Team chair the meetings from time to time on a rotation basis. There are two representatives from the HR team in attendance at the meetings. The purpose of the forum is to provide a method of communication and consulting with staff through their elected representatives on matters affecting the workforce.

### Stakeholder engagement

The GDC corporate strategy 2010-2014 was agreed in summer 2010. It sets out the various stakeholder groups with which we need to engage and sets aims for our relationship with each. The strategy may be viewed on our website.

In 2010 the GDC continued to communicate with registrants through our key channels, the Gazette and our website. Research was undertaken to inform reviews of both of these which were scheduled to re-launch in early 2011 alongside e-mail subscription options to enable website visitors to be alerted when items of interest are posted on the new site.

We consulted a range of stakeholders on policy issues ranging from ethical advertising to education and training outcomes and held a reception at the Scottish Parliament to raise the profile of issues in dental regulation.

A wide range of public speaking and exhibition opportunities were also undertaken in order to raise the profile of our policy initiatives. We also finalised the planning for a series of registrant events in Scotland, Wales Northern Ireland and England during 2011.

## FINANCIAL REVIEW

### For the year ended 31 December 2010

#### Analysis of income and expenditure by regulatory function

The accounts on pages 36 to 39 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:

	2010		2009	
	£'000	£'000	£'000	£'000
<b>Income</b>				
Registration	22,425		21,997	
Other miscellaneous	1,937		1,596	
		<b>24,362</b>		<b>23,593</b>
<b>Expenditure</b>				
Fitness to practise	12,460		10,379	
Registration	3,790		3,190	
Policy	788		830	
Governance and External Relations	2,985		3,785	
Corporate Services	6,454		5,378	
		<b>26,477</b>		<b>23,562</b>
Dental Complaints Service		319		368
<b>Total expenditure</b>		<b>26,796</b>		<b>23,930</b>
Investment income		138		258
<b>Deficit before taxation</b>		<b>(2,296)</b>		<b>(79)</b>
Taxation		(132)		(133)
<b>Retained deficit after taxation</b>		<b>(2,428)</b>		<b>(212)</b>

#### Income

The General Dental Council is funded primarily by fees paid by dentists and dental care professionals who are required under the Dentists Act to be registered with the Council in order to practice dentistry in the United Kingdom. Fees are also paid to us by dental professionals to maintain their entry on our specialist lists. The 2010 annual retention fee (ARF) for dentists and dental care professionals remained frozen at 2007 levels following a Council decision. However, faced with significant pressure on our operations resulting from an increase in the volume of fitness to practise cases handled, our costs have increased and the result has been a depletion in our reserves. Since we must maintain a level of reserves that is prudent, the Council decided to increase the 2011 ARF from £438 to £576 for dentists, and from £96 to £120 for dental care professionals.

During the year to 31 December 2010 a deficit of £2.4m (2009 – deficit £0.2m) was incurred, which decreased the general reserves to £11.2m (2009 - £13.7m).

Total income during the financial year increased to £24.4m (2009 - £23.6m). The increase was due mainly to the following reasons:

- An additional 2,737 dentists and 5,550 dental care professionals joined the register in 2010 generating an additional income of £0.8m.
- There were 211 new Specialist List entries which generated an additional income of £0.1m.
- An increase in demand for the Overseas Registration Exam meant that income was £0.4m higher than in 2009.

#### Expenditure

Total expenditure increased to £26.8m (2009 - £23.9m) mainly due to the following reasons:

- During 2010, an increase in the volume of fitness to practise cases handled resulted in an increase in legal and professional costs to £10m (2009 - £8m).
- The cost of Council and Committee meetings rose to £4.7m (2009 - £4.1m), largely due to an increase in the number of Investigating Committee meetings resulting from the increased volume of fitness to practise cases.
- Staff costs rose to £9.2m, (2009 - £8.2m) largely due to the recruitment of experienced lawyers to manage the increased fitness to practise caseload. Recruitment costs also increased to £0.6m, (2009 - £0.3m) reflecting the cost of recruitment of the legal team and the new Executive Management Team.
- Publication costs decreased to £0.5m (2009 - £0.8m) due to the early completion of the revalidation feasibility project in 2009, the postponement to 2011 of some registrant events and an issue of the Gazette.
- Office costs fell to £1.2m (2009 - £1.4m) due to the extension of the lives of fixed assets in the categories of buildings, IT hardware and fixtures and fittings, resulting in a lower per annum depreciation charge.

#### Pension fund

In accordance with the financial reporting standard for pension costs, IAS 19, our actuaries and pension consultants, Hamish Wilson, valued the pension scheme as at 31 December 2010. According to their analysis the scheme experienced a net actuarial gain in fund value for 2010 of £1.2m, against that reported in last year's accounts. Meanwhile, payments into the plan and interest received exceeded the payments from the plan by £43k. This resulted in an overall gain on the pension scheme of £1.3m, increasing the pension surplus to £3.3m (2010) from £2m (2009).

#### Liquidity risks

The cash balances of the General Dental Council increased to £33.4m, (2009 - £30.4m). Of that, £22m related to registrant fees paid in advance at 31 December 2010. These balances are cyclical and peak in December/January and July/August. Cash funding levels are depleted between these periods because receipts are at their highest in December, when dentists pay the annual retention fee, and in July, when dental care professionals pay. GDC expenditure is evenly spread throughout the year.

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. Investment advisers were appointed in December 2010 and this policy is being reviewed as part of the development of the GDC's investment strategy.

#### Reserves

Having reviewed its Reserves Policy, in September 2010 the GDC agreed a policy which has regard for the:

- objectives of the Council in pursuit of its statutory and regulatory responsibilities
- risks to the income and expenditure of the Council
- planned major capital spending programmes

In setting a target level for the reserves, Council considered a range of between £10-£16m appropriate. This range is subject to annual consideration by the Finance and Human Resources Committee when it proposes the budget for the following year to the Council. At 31 December 2010, the Council's general reserves stood at £11.2m.

#### External auditors

The accounts have been audited by our auditors, Crowe Clark Whitehill LLP of St Bride's House, 10 Salisbury Square, London EC4Y 8EH and in accordance with the Dentists Act 1984 by the Comptroller and Auditor General, 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 34 of this report, and the certificate and report of the Comptroller and Auditor General on page 35.

Derek Prentice  
Deputy Chair  
20 May 2011

Evelynne Gilvarry  
Chief Executive and Registrar  
20 May 2011

## STATEMENT OF THE COUNCIL AND THE CHIEF EXECUTIVE'S RESPONSIBILITIES

Under the Dentists Act 1984, the General Dental Council 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 General Dental Council and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the Accounts, the Council 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 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 the Council's finances, for keeping proper records and for safeguarding the General Dental Council's assets.

## STATEMENT ON INTERNAL CONTROL

### Scope of responsibility

As Chief Executive and Registrar and Accounting Officer, I am accountable to the Council for ensuring a sound system of internal control is in place to support the General Dental Council's policies, aims and objectives whilst safeguarding the organisation's assets.

In making my assessment, in addition to my own observations and investigations since I joined the GDC in October 2010, I have relied on discussions with internal auditors and others, together with internal audit and other reports and the risk registers produced during the period.

### The purpose of the system of internal control

The system of internal control that is operated in the GDC is designed to manage the risk of not achieving our aims to a reasonable level, rather than to eliminate all risk.

### Capacity to handle risk

From January to May 2010, an Interim Chief Executive and Registrar was in post. From May to October 2010, a second Interim Chief Executive and Registrar was in post. I took up the position of Chief Executive and Registrar in October 2010. During the course of 2010, there were other changes within the management team resulting in the loss of all the Directors, two interim appointments and then the appointment of new permanent Directors.

As a result the GDC underwent a period of significant instability with associated systemic and operational risks. My efforts and those of my predecessors have been targeted at putting in place systems to control these risks.

Responsibility for risk management within the GDC is as follows:

- The governing body, the Council, comprising 24 independently appointed Members (detailed in the section on Council Members)
- An Executive Management Team consisting of the Chief Executive and Registrar and Directors of the GDC
- Each Director is responsible for, and accountable to, the Chief Executive for the management of corporate risks that relate to the work of their directorates. There are delegated authorities from the Chief Executive to Directors to make decisions and incur costs as specified in the Financial Policies

The Audit Committee is responsible for assuring 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. In 2010 financial matters were reviewed by the Finance and Human Resources Committee before they were presented to the Council. It reviewed the budget, business plan and human resources issues.

### The risk and internal control framework

Strategic risks are assessed by the Executive, reviewed by the Audit Committee and reported to the Council. During 2010 the Executive and the Audit Committee reviewed the risk management system in order to improve at both strategic and operational levels the way in which risk is identified and mitigated. Further work is planned during 2011 to ensure this improved approach is embedded throughout the organisation.

## STATEMENT ON INTERNAL CONTROL (continued)

### Disclosure of principal risks and uncertainties

The internal audit by PKF for the year ending 2010 recommended the following:

- Completing the establishment of a full senior management team with appropriate skills and authorities
- Establishing risk management at strategic and operational levels in a workable format
- Strengthening financial and operational performance monitoring and the flow of information to the Executive Management Team and the Council
- Strengthening the training and management of the fitness to practise service, following the appointment of the new caseworker manager; and
- Addressing identified control weaknesses through the agreed actions and continuing to review activities to assess their appropriateness for meeting the GDC's objectives.

The full Executive Management Team was in place in March 2011. The approach to risk management is to be presented to the Council at their meeting in May 2011. Regular financial and operational performance reports are now presented to the Executive on a monthly basis and the Council on a quarterly basis. A caseworker manager is in post in the fitness to practise team.

### Significant internal control issues

In 2010, there was a breach of data security in relation to Overseas Registration Exam (ORE) results; the Information Commissioner was informed of the breach of the Data Protection Act. On Friday 23 April 2010 there were two incidents where emails were sent to the April Part 1 cohort of candidates. The first was a mail merge document which contained the candidates' results; the second was a holding email that had been copied to all candidates rather than blind copied. An investigation identified that standard operating procedures had not been followed and also revealed an earlier breach on 5 March 2010 where all candidates were copied instead of blind copied. Control measures were put in place to ensure that similar incidents did not recur.

In December 2010 a registrant complained that information about an unproven allegation against him could be viewed on the GDC website. The data breach was investigated and the website amended accordingly. It was determined that in this instance, it was not necessary to inform the Information Commissioner of a breach of the Data Protection Act. The lessons learned from this instance are informing ongoing discussions about the disclosure of fitness to practise information and the development of a new policy and guidance for staff.

Evlynne Gilvarry  
Chief Executive and Registrar  
20 May 2011



# ACCOUNTS 2010

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GENERAL DENTAL COUNCIL

We have audited the financial statements of the General Dental Council for the year ended 31 December 2010 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 numbered 1 to 24.

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.

### 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 2010 and of its 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.

Crowe Clark Whitehill LLP  
St Bride's House  
10 Salisbury Square  
London EC4Y 8EH

20 May 2011

## 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 2010 under the Dentists Act 1984. These 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. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information on the Chair and Executive Management Team remuneration in the Annual 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 Responsibilities of the Council and its Chief Executive, 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 audit, 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 by 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 Management and the Financial Review sections of the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware on any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

### Opinion on regularity

In my opinion, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions 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 2010 and of its deficit; and
- The financial statements have been properly prepared in accordance with the Dentists Act 1984 and the directions issued thereunder by the Privy Council.

### Opinion on other matters

In my opinion:

- The information given in the Management and Financial Review Sections within 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
- The financial statements are not in agreement with the accounting records; 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.

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

25 May 2011

## INCOME AND EXPENDITURE ACCOUNT

### For the year ended 31 December 2010

	Note	2010 £'000	Restated 2009 £'000
<b>Income</b>			
Fees	3	22,425	21,997
Publications income	4	-	9
Overseas Registration Exam	5	1,925	1,489
Miscellaneous	5	12	98
<b>Total operating income</b>		<b>24,362</b>	<b>23,593</b>
<b>Expenditure</b>			
Staff Costs	7	9,219	8,242
Legal and professional fees	8	10,047	8,008
Council and Committee meetings	9	4,694	4,120
Administration	10	1,821	2,252
Accommodation	11	562	552
Publications	12	453	756
<b>Total operating expenditure</b>		<b>26,796</b>	<b>23,930</b>
<b>Deficit after operational expenditure</b>		<b>(2,434)</b>	<b>(337)</b>
Investment Income	6	138	258
<b>Deficit for year after investment income</b>		<b>(2,296)</b>	<b>(79)</b>
Taxation	13	132	133
<b>Retained deficit after taxation</b>		<b>(2,428)</b>	<b>(212)</b>
<b>Other comprehensive income</b>			
Unrealised gains on investments	16	92	107
Actuarial gain/(loss) on pension scheme assets	21	1,223	(1,005)
<b>Total other comprehensive income</b>		<b>1,315</b>	<b>(898)</b>
<b>Total comprehensive expenditure for the year</b>		<b>(1,113)</b>	<b>(1,110)</b>

All income and expenditure relates to continuing activities

## STATEMENT OF FINANCIAL POSITION

### At 31 December 2010

	Note	31 Dec 2010 £'000	Restated 31 Dec 2009 £'000	Restated 1 Jan 2009 £'000
<b>Non-current assets</b>				
Property, plant and equipment	14	2,846	2,966	2,819
Intangible assets	15	515	268	229
Financial assets	16	626	531	423
Provision for pension asset	21	3,271	2,005	1,210
<b>Total non-current assets</b>		<b>7,258</b>	<b>5,770</b>	<b>4,681</b>
<b>Current assets</b>				
Trade and other receivables	17	397	459	736
Cash and cash equivalents	18	33,435	30,412	31,353
<b>Total current assets</b>		<b>33,832</b>	<b>30,871</b>	<b>32,089</b>
<b>Total assets</b>		<b>41,090</b>	<b>36,641</b>	<b>36,770</b>
<b>Current liabilities</b>				
Trade and other payables	19	3,612	4,360	4,286
Other liabilities	19	15	15	15
Deferred Income	19	22,026	15,851	15,104
Provisions	20	4	8	4
<b>Total current liabilities</b>		<b>25,657</b>	<b>20,234</b>	<b>19,409</b>
<b>Non-current assets plus/less net current assets/liabilities</b>		<b>15,433</b>	<b>16,407</b>	<b>17,361</b>
<b>Non-current liabilities</b>				
Provisions	20	210	187	91
Other payables	19	260	144	84
<b>Total non-current liabilities</b>		<b>470</b>	<b>331</b>	<b>175</b>
<b>Assets less liabilities</b>		<b>14,963</b>	<b>16,076</b>	<b>17,186</b>
<b>Reserves</b>				
General reserve		11,240	13,711	15,723
Pension reserve		3,271	2,005	1,210
Unrealised gains on investment reserve		452	360	253
<b>Total Reserves</b>		<b>14,963</b>	<b>16,076</b>	<b>17,186</b>

The financial statements were approved by the Council Members and were signed on their behalf on 20 May 2011 by:

Derek Prentice  
Deputy Chair

Evlynne Gilvarry  
Chief Executive and Registrar

## STATEMENT OF CASH FLOWS

For the year ended 31 December 2010

	Note	2010 £'000	Restated 2009 £'000
<b>Cash flows from operating activities</b>			
Deficit from operating activities	I&E	(2,434)	(337)
Depreciation and amortisation		481	720
Profit on disposal of property, plant and equipment		-	18
Decrease in trade and other receivables	17	62	277
Increase in trade payables and other liabilities	19	5,543	981
Pension reserve funding movements	21	(43)	(1,800)
Deferred tax	13	(104)	(81)
Use of provisions	20	19	-
<b>Net cash inflow/(outflow) from operating activities</b>		<b>3,524</b>	<b>(222)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	14	(273)	(768)
Purchase of intangible assets	15	(337)	(156)
Asset write off		2	-
Purchase of financial assets	16	(3)	(1)
Investment income	6	138	258
<b>Net cash outflow from investing activities</b>		<b>(473)</b>	<b>(667)</b>
Tax paid		(28)	(52)
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>3,023</b>	<b>(941)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	18	<b>30,412</b>	<b>31,353</b>
<b>Cash and cash equivalents at the end of the period</b>	18	<b>33,435</b>	<b>30,412</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	18	<b>3,023</b>	<b>(941)</b>

## STATEMENT OF CHANGES IN RESERVES

For the year ended 31 December 2010

	Note	2010 General Reserve £'000	Pension Reserve £'000	Unrealised Gains on Investment Reserve £'000	Total Reserves £'000
<b>Balance as at 31 December 2008</b>					
UK GAAP prior year adjustments		(536)			(536)
Prior year fixed asset adjustments		20	-	-	20
IFRS adjustments		(171)		253	82
Restated balance at 1 January 2009		<b>15,723</b>	<b>1,210</b>	<b>253</b>	<b>17,186</b>
<b>Changes in reserves for 2009</b>					
Deficit for the year	I&E	(1,110)	-	-	(1,110)
Change in pension reserve	21	(795)	795	-	-
Unrealised gains/(losses) on investments	16	(107)	-	107	-
		<b>(2,012)</b>	<b>795</b>	<b>107</b>	<b>(1,110)</b>
<b>Balance at 31 December 2009</b>		<b>13,711</b>	<b>2,005</b>	<b>360</b>	<b>16,076</b>
<b>Changes in reserves for 2010</b>					
Deficit for the year	I&E	(1,113)	-	-	(1,113)
Change in pension reserve	21	(1,266)	1,266	-	-
Unrealised gains/(losses) on investments	16	(92)	-	92	-
		<b>(2,471)</b>	<b>1,266</b>	<b>92</b>	<b>(1,113)</b>
<b>Balance at 31 December 2010</b>		<b>11,240</b>	<b>3,271</b>	<b>452</b>	<b>14,963</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 (FRM). Previous accounts were prepared under UK Financial Reporting Standards. 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 are 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 account report.

#### 1.2 First time adoption

To transfer to IFRS the General Dental Council was required to identify the applicable IFRS standards and restate the statement of financial position and the reported comparative figures from the transitional date of 1 January 2009.

The key IFRS standards that affected the General Dental Council financial statements are:

- IAS 19 Employee Benefits
- IAS 38 Intangible Assets
- IAS 16 Plant, Property and Equipment
- IFRS 7 Financial Instruments: Disclosures
- IAS 39 Financial Instruments: Recognition and Measurement
- IAS 32 Financial Instruments: Presentation
- IAS 17 Leases
- IFRS 8 Segmental Reporting

A reconciliation of the financial effect of the implementation of IFRS on the opening position of the statement of financial position and the retained deficit of income over expenditure for 2009 is provided in note 2.

### 1.3 Prior year adjustment

During the review, the General Dental Council identified a number of material financial/presentational errors which related to the previous implementation of UK GAAP. These errors are shown separately in note 2 and the details disclosed under note 24.

Additional disclosures or changes as required under IFRS to the accounting policies and supporting notes are shown in the remainder of the annual accounts.

### 1.4 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 2013 not yet EU approved. IFRS 9 simplifies the classification and measurement of financial assets.
- IFRS 1 First Time Adoption (revised) – effective date: financial periods beginning on or after 1 July 2010. The amendment affects disclosures under IFRS 7 Financial Instruments.
- IAS 24 Related Party Disclosures (revised) – effective date: financial period beginning on or after 1 January 2011. The amendment makes minor changes to related party transactions.
- IFRIC Interpretation 14: IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction (Amendment) – effective date: 1 January 2011. The amendment removes unintended consequences on treatment of prepayments of minimum funding requirement.

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 2009 and 2010.

### 1.5 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 assumptions are agreed with the qualified actuary and used to calculate the pension provision. Further details are contained in note 21 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. The life of asset classes was reassessed in 2010, and some changes were made to reflect the revised expected useful lives. Further details are given below in the accounting policy on depreciation and amortisation and note 14 to the accounts.

#### 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 20 to the accounts.

### 1.6 Going concern

The GDC has reviewed its operations and cash flow forecasts for the period to 31 May 2012. The GDC considers that it is appropriate to prepare the statement of financial position on a going concern basis.

### 1.7 Property, plant, equipment and intangible assets

The majority of the Council's assets previously recorded under UK GAAP as tangible fixed assets are now 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.

### 1.8 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. A review of the non-current assets' useful lives was carried out during the year. Where appropriate, the useful lives were updated. The revised useful lives, along with the useful lives from the previous year are as follows:

- 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 (2009: 50 years).
- Capital refurbishment and 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.
- Other useful lives are shown below. A new category was created for plant and equipment following the review of non-current assets.

	2010	2009
Furniture and fittings	up to 10 years	5 years
Plant and equipment	up to 25 years	N/A
IT equipment	up to 4 years	3 years
IT software, licences and software assurance	up to 5 years	2 years

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

### 1.9 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 and expenditure account 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 account immediately.

## NOTES TO THE ACCOUNTS (continued)

### 1.10 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.

### 1.11 Income

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

All fees from dentists 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.

### 1.12 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 account 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.

### 1.13 Taxation

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

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

### 1.14 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 21.

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

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.

### 1.15 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.

**Financial assets:** these comprise investments of listed securities and a unit trust which is a managed fund comprising a mixed portfolio of listed securities and cash deposits. 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.

**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 are disclosed within note 17.

**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 are disclosed within note 19.

**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 Council is meeting the additional costs of benefits beyond the normal defined benefit scheme for an employee who retired early due to medical grounds. The total value of the provision is based on an actuarial valuation calculated by the General Dental

Council pension scheme's actuary at the time the early retirement commenced. An amount is paid annually, subject to conditions, to the employee for the period between early departure and the normal retirement date. On the normal retirement date, the remaining balance will be paid into the General Dental Council defined benefit scheme to supplement the employee's pension. The Council provided for this in full.

**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.

### 1.16 Reserve

Reserves comprise the following:

#### General reserve

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.

### 1.17 Financial instruments

The details of the various categories of financial assets are outlined in note 16 and note 17. The details of the various categories of financial liabilities are outlined in note 19.

#### 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.

## NOTES TO THE ACCOUNTS

### (continued)

#### 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 the Council 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 and its ongoing exposure to such risk.

The Finance and Human Resources Committee are developing the General Dental Council's investment policy during the 2011 financial year.

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.

## 2 First-time adoption of IFRS for the year ended 31 December 2010

	Note	General Reserve £'000	2009 Pension Reserve £'000	Investment Reserve £'000	Total £'000
<b>Reserves at 31 December 2009 under UK GAAP (restated)</b>		<b>14,367</b>	<b>2,005</b>	-	<b>16,372</b>
UK GAAP prior year adjustments	24	(536)	-	-	<b>(536)</b>
<b>Reserves at 31 December 2009 under UK GAAP adjustments for:</b>		<b>13,831</b>	<b>2,005</b>	-	<b>15,836</b>
<b>IAS17 Leases</b>					
Reclassification operating leases to finance leases		9	-	-	<b>9</b>
<b>IAS 19 Employee benefits</b>					
Accrual for annual leave		(89)	-	-	<b>(89)</b>
<b>IFRS 9 Financial instruments</b>					
Unrealised gains on investments		-	-	360	<b>360</b>
<b>IAS 38 Intangibles</b>					
Assets under construction		41	-	-	<b>41</b>
<b>IAS 12</b>					
Deferred tax		(81)	-	-	<b>(81)</b>
<b>Reserves at 1 January 2010 under IFRS</b>		<b>13,711</b>	<b>2,005</b>	<b>360</b>	<b>16,076</b>

## NOTES TO THE ACCOUNTS

(continued)

### 2 First-time adoption of IFRS for the year ended 31 December 2010

	Note	Total £'000
<b>Retained deficit of income over expenditure for 2009 under UK GAAP</b>		(1,248)
UK GAAP prior year adjustments	24	87
<b>Retained deficit of income over expenditure for 2009 under UK GAAP adjustments for:</b>		(1,161)
<b>IAS 17 Leases</b>		
In year movement in finance leases		5
<b>IFRS 9 Financial instruments</b>		
Unrealised gains on investments		107
<b>IAS 19 Employee benefits</b>		
In year movement in accrual for annual leave		(15)
<b>IAS 38 Intangibles</b>		
In year adjustment for asset under construction		35
<b>IAS 12</b>		
Deferred tax		(81)
<b>Retained deficit of income over expenditure for 2009 under IFRS</b>		<b>(1,110)</b>

### 3 Income for the year ended 31 December 2010

Fees	2010 Nos	2010 £'000	2009 £'000
<b>Dentists</b>			
Total original registration pro-rata for 2010	2,222	538	485
Temporary registration	238	104	129
Retention	36,254	15,879	15,425
Restoration after erasure	453	50	26
<b>Total</b>		<b>16,571</b>	<b>16,065</b>
<b>Dental care professionals</b>			
Total original registration pro-rata for 2010	4,519	258	199
Retention	55,271	5,306	5,150
Retention (7 months)	-	-	316
Restoration after erasure	1,010	24	12
<b>Total</b>		<b>5,588</b>	<b>5,677</b>
<b>Specialists</b>			
Specialist registration	283	71	69
Specialist annual retention	3,749	195	186
Specialist restoration fee	9	-	-
<b>Total</b>		<b>266</b>	<b>255</b>
<b>Total Fees</b>		<b>22,425</b>	<b>21,997</b>

The above numbers reflect registrants paying fees during the year as opposed to the number of registrants on the register at 31 December 2010.

### 4 Publications

Dentist register	9
	9

### 5 Miscellaneous Income

Exam fees	1,925	1,489
VAT recovered	-	22
Other operating income	12	76
<b>Total</b>	<b>1,937</b>	<b>1,587</b>

### 6 Investment Income

Dividends – listed securities	123	15
Interest bank deposits	15	243
<b>Total</b>	<b>138</b>	<b>258</b>

## NOTES TO THE ACCOUNTS

### (continued)

#### 7 Staff numbers and related costs for the year ended 31 December 2010

	Permanently employed staff £'000	Others £'000	2010 Total £'000	Restated 2009 Total £'000
<b>Staff costs comprise:</b>				
Wages and salaries	6,100	-	6,100	5,674
Social security costs	632	-	632	573
Pension costs	694	-	694	430
Other staff costs	1,330	-	1,330	802
<b>Sub total</b>	<b>8,756</b>	<b>-</b>	<b>8,756</b>	<b>7,479</b>
Temporary staff	-	463	463	763
<b>Total</b>	<b>8,756</b>	<b>463</b>	<b>9,219</b>	<b>8,242</b>

#### (a) Employees – Headcount

The average number of full time equivalent employees during the year analysed by function were:

	Permanently employed staff	Others	2010 Total	2009 Total
Fitness to practise and hearings	48	1	49	38
Registration	44	3	37	44
Policy and stakeholder management	16	-	16	12
Governance	24	4	28	34
Corporate services	31	4	45	39
Dental Complaints Service	8	2	10	9
<b>Total</b>	<b>171</b>	<b>14</b>	<b>185</b>	<b>176</b>

#### (b) Employees – Remuneration

The number of staff whose taxable emoluments fell into higher salary bands were:

	2010 Number Total	2009 Number Total
£60,000 but under £70,000	5	1
£70,000 but under £80,000	2	-
£80,000 but under £90,000	1	1
£90,000 but under £100,000	2	2
£100,000 but under £110,000	-	1
£120,000 but under £130,000	1	-
£130,000 but under £140,000	-	1

#### 8 Other administration costs for the year ended 31 December 2010

	2010 £'000	Restated 2009 £'000
<b>Legal and professional services</b>		
Auditor's remuneration and expenses:		
External audit – Crowe Clark Whitehill	24	28
External audit – National Audit Office	2	-
Internal audit – PKF (UK) LLP	58	56
Conduct hearings	5,710	4,820
Other fees and charges	2,877	2,229
Other disbursements	1,376	875
<b>Total</b>	<b>10,047</b>	<b>8,008</b>

	2010 £'000	2009 £'000
During the year, the General Dental Council received the following non-audit services from its external auditors Crowe Clark Whitehill:		
Corporation taxation advice	1	2
Employment and other advice	6	2
	<b>7</b>	<b>4</b>

#### 9 Council and committee meetings

	2010 £'000	2009 £'000
<b>(a) Council fees and expenses</b>		
Fees paid to Council Members	156	241
Expenses paid to Council Members	191	178
Council meeting expenses	142	96
	<b>489</b>	<b>515</b>

#### (b) Committee and panel fees and expenses

	2010 £'000	2009 £'000
Fees paid to committee and panel members	1,746	1,478
Expenses paid to committee and panel members	947	719
Professional fees and expenses for committees and panels	562	526
Committee and panel meeting expenses	950	882
	<b>4,205</b>	<b>3,605</b>
<b>Total Council and committee meetings</b>	<b>4,694</b>	<b>4,120</b>

## NOTES TO THE ACCOUNTS

(continued)

### 10 Administrative expenses

	2010 £'000	Restated 2009 £'000
Depreciation	391	604
Amortisation	90	116
Loss on disposal of property, plant and equipment	-	18
Provisions:		
Movement in dilapidation provision	23	100
Rentals under operating leases:		
Building leases	356	346
Interest charges	2	5
Information technology support and maintenance	272	186
Personnel costs	25	28
Other operating costs	662	849
	<b>1,821</b>	<b>2,252</b>

### 11 Accommodation

	2010 £'000	Restated 2009 £'000
Other accommodation costs	562	552
	<b>562</b>	<b>552</b>

### 12 Publications

	2010 £'000	Restated 2009 £'000
Total publications	453	756
	<b>453</b>	<b>756</b>

### 13 Taxation for the year ended 31 December 2010

#### (a) Analysis of tax charge

	2010 £'000	Restated 2009 £'000
<b>Current tax</b>		
UK corporation tax on profits of the year	27	51
Notional tax credit on dividend income	1	1
Total current tax charge	<b>28</b>	<b>52</b>
<b>Deferred taxation</b>		
Origination and reversal of timing differences	104	81
<b>Total deferred tax</b>	<b>104</b>	<b>81</b>
<b>Tax on profit on ordinary activities</b>	<b>132</b>	<b>133</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

Loss for year	(2,296)	(78)
Expected charge at 21% (2009: 21%)	(482)	(16)
Effects of:		
Non taxable income	510	55
Loss not claimed	2	15
Franked investment income	(3)	(3)
<b>Current year tax charge</b>	<b>27</b>	<b>51</b>

## NOTES TO THE ACCOUNTS

(continued)

### 14 Property, plant and equipment for the year ended 31 December 2010

	Leasehold Property £'000	Plant & Equipment £'000	2010 Furniture & Fittings £'000	Information Technology £'000	Total £'000
<b>Cost or valuation</b>					
At 1 January 2010	4,566	542	348	506	5,962
Additions	3	132	-	138	273
Disposals	-	(3)	-	(1)	(4)
<b>At 31 December 2010</b>	<b>4,569</b>	<b>671</b>	<b>348</b>	<b>643</b>	<b>6,231</b>
At 1 January 2010	2,261	257	147	331	2,996
Charged in year	197	54	67	73	391
Disposals	-	(1)	-	(1)	(2)
<b>At 31 December 2010</b>	<b>2,458</b>	<b>310</b>	<b>214</b>	<b>403</b>	<b>3,385</b>
<b>Net book value:</b>					
<b>At 31 December 2010</b>	<b>2,111</b>	<b>361</b>	<b>134</b>	<b>240</b>	<b>2,846</b>
<b>At 31 December 2009</b>	<b>2,305</b>	<b>285</b>	<b>201</b>	<b>175</b>	<b>2,966</b>

	Land & Buildings £'000	Plant & Equipment £'000	2009 Furniture & Fittings £'000	Information Technology £'000	Restated Total £'000
<b>Cost or valuation</b>					
At 1 January 2009	4,107	428	264	422	5,221
Additions	459	114	111	84	768
Disposals	-	-	(27)	-	(27)
<b>At 31 December 2009</b>	<b>4,566</b>	<b>542</b>	<b>348</b>	<b>506</b>	<b>5,962</b>
At 1 January 2009	1,924	179	92	207	2,402
Charged in year	337	78	65	124	604
Disposals	-	-	(10)	-	(10)
<b>At 31 December 2009</b>	<b>2,261</b>	<b>257</b>	<b>147</b>	<b>331</b>	<b>2,996</b>
<b>Net book value:</b>					
<b>At 31 December 2009</b>	<b>2,305</b>	<b>285</b>	<b>201</b>	<b>175</b>	<b>2,966</b>
<b>At 31 December 2008</b>	<b>2,183</b>	<b>249</b>	<b>172</b>	<b>215</b>	<b>2,819</b>

### 15 Intangible assets for the year ended 31 December 2010

	Software £'000	Licences £'000	2010 Assets under Construction £'000	Totals £'000
<b>Cost</b>				
At 1 January 2010	100	271	64	435
Additions	40	217	80	337
Transfers	64	-	(64)	-
<b>At 31 December 2010</b>	<b>204</b>	<b>488</b>	<b>80</b>	<b>772</b>
At 1 January 2010	16	151	-	167
Charged in year	32	58	-	90
<b>At 31 December 2010</b>	<b>48</b>	<b>209</b>	<b>-</b>	<b>257</b>
<b>Net book value:</b>				
<b>At 31 December 2010</b>	<b>156</b>	<b>279</b>	<b>80</b>	<b>515</b>
<b>At 31 December 2009</b>	<b>84</b>	<b>120</b>	<b>64</b>	<b>268</b>

	Software £'000	Licences £'000	2009 Assets under Construction £'000	Restated Totals £'000
<b>Cost</b>				
At 1 January 2009	-	240	40	280
Additions	80	32	44	156
Transfers	20	-	(20)	-
Disposals	-	(1)	-	(1)
<b>At 31 December 2009</b>	<b>100</b>	<b>271</b>	<b>64</b>	<b>435</b>
At 1 January 2009	-	51	-	51
Charged in year	16	100	-	116
<b>At 31 December 2009</b>	<b>16</b>	<b>151</b>	<b>-</b>	<b>167</b>
<b>Net book value:</b>				
<b>At 31 December 2009</b>	<b>84</b>	<b>120</b>	<b>64</b>	<b>268</b>
<b>At 31 December 2008</b>	<b>-</b>	<b>189</b>	<b>40</b>	<b>229</b>

## NOTES TO THE ACCOUNTS

(continued)

### 16 Financial assets for the year ended 31 December 2010

	2010		Total £'000
	Listed Securities £'000	Unit Trusts £'000	
<b>Balance as at 31 December 2008 (Restated)</b>	334	89	423
Additions	-	1	1
Unrealised gains on investments	94	13	107
<b>Balance as at 31 December 2009 (Restated)</b>	<b>428</b>	<b>103</b>	<b>531</b>
Additions	-	3	3
Unrealised gains on investments	80	12	92
<b>Balance as at 31 December 2010</b>	<b>508</b>	<b>118</b>	<b>626</b>

All listed securities are listed on the London Stock Exchange.  
The unit trusts are managed by Invesco.

### 17 Trade receivables and other current assets for the year ended 31 December 2010

	31 Dec 2010 £'000	Restated 31 Dec 2009 £'000	Restated 1 Jan 2009 £'000
<b>Amounts falling due within one year</b>			
Trade receivables	14	23	51
VAT receivables	-	19	33
Other receivables	60	61	182
Prepayments and accrued income	323	356	470
<b>Total</b>	<b>397</b>	<b>459</b>	<b>736</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.

### 18 Cash and cash equivalent for the year ended 31 December 2010

	2010 £'000	2009 £'000
Balance at 1 January	30,412	31,353
Net change in cash and cash equivalent balances	3,023	(941)
<b>Balance at 31 December</b>	<b>33,435</b>	<b>30,412</b>

	2010 £'000	2009 £'000	1 Jan 2009 £'000
<b>The following balances were held at:</b>			
Commercial banks and cash in hand	21,285	5,029	10,353
Short term investments	12,150	25,383	21,000
<b>Total</b>	<b>33,435</b>	<b>30,412</b>	<b>31,353</b>

### 19 Trade payables and other current liabilities for the year ended 31 December 2010

	31 Dec 2010 £'000	Restated 31 Dec 2009 £'000	Restated 1 Jan 2009 £'000
<b>Amounts falling due within one year:</b>			
Corporation tax	28	52	372
Other taxation and social security	573	697	393
Trade payables	1,345	1,948	623
Other payables	2	34	19
Accruals	1,647	1,620	2,866
Deferred income	22,026	15,851	15,104
Deferred operating incentive	15	15	15
Current part of finance leases	17	9	13
<b>Total</b>	<b>25,653</b>	<b>20,226</b>	<b>19,405</b>

#### Amounts falling due after more than one year:

Deferred operating incentive	71	31	46
Finance leases	4	32	38
Deferred tax	185	81	-
<b>Total</b>	<b>260</b>	<b>144</b>	<b>84</b>
<b>Total</b>	<b>25,913</b>	<b>20,370</b>	<b>19,489</b>

Recording performance indicators on the payment of purchase invoices commenced in February 2010.  
From this month to December 2010, 84.73% of purchase invoices were paid within 28 days.  
No interest was paid during the year under the Late Payment of Commercial Debts (Interest) Act 1998.

## NOTES TO THE ACCOUNTS

(continued)

### 20 Provisions for liabilities and charges for the year ended 31 December 2010

	Early Retirement Provision £'000	2010 Building Dilapidations £'000	Total £'000
Balance as at 1 January 2010	95	100	195
Provided in year		23	23
Utilised in year	(4)	-	(4)
<b>Balance as at 31 December 2010</b>	<b>91</b>	<b>123</b>	<b>214</b>
Current liability	4	-	4
Non-current liability	87	123	210
<b>Balance as at 31 December 2010</b>	<b>91</b>	<b>123</b>	<b>214</b>

	Early Retirement Provision £'000	2009 Building Dilapidations £'000	Total £'000
Balance as at 1 January 2009	95	-	95
Provided in year	-	100	100
<b>Balance as at 31 December 2009</b>	<b>95</b>	<b>100</b>	<b>195</b>
Current liability	8	-	8
Non-current liability	87	100	187
<b>Balance as at 31 December 2009</b>	<b>95</b>	<b>100</b>	<b>195</b>

**i Early retirement costs:** The Council is meeting the additional costs of benefits beyond the normal defined benefit scheme for an employee who retired early due to medical grounds. An amount is paid annually, subject to conditions, to the employee for the period between early departure and the normal retirement date. On the normal retirement date, the remaining balance will be paid into the General Dental Council defined benefit scheme to supplement the employee's pension. The Council provided for this in full. The provision was calculated by the General Dental Council pension scheme's actuary at the time of the departure.

**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. A revaluation was completed by external valuers in December 2010. The Council has provided for this in full. It is expected the provision will be paid out at the end of the lease in 2018.

### 21 Pension fund for the year ended 31 December 2010

The Council operates a defined benefit plan which is wholly funded by contributions from the Council and Members. A full actuarial valuation was carried out as at 1 April 2009 and updated to 31 December 2010 by a qualified independent actuary.

As at 31 December 2010 the plan has a surplus of £3.271m based on the assumptions adopted. Under the requirements of IFRIC 14: The limit on a defined benefit asset, minimum funding requirements and their Interaction, the Council could be restricted to limit the surplus in the financial statements if the Council would not be able to obtain the full economic benefit from that surplus. Under the terms and conditions of the plan, the Council would be able to 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 Council 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 the company 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 2010 were as follows:

	2010	2009
Rate of inflation	4%	4%
Rate of salary increase	5%	5%
Rate of increase in pensions in payment where LPI max 5.0%	3%	4%
Rate of increase in pensions in payment LPI min 3.0%	4%	4%
Rate of increase in pensions in payment where LPI max 2.5%	2%	2%
Discount rate	5%	6%

The mortality assumptions for the current period-end follows the standard table PNA00 with long cohort rates of improvement.

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

	Allocation percentage 2010	Allocation percentage 2009
With Profits Fund	36%	49%
AXA Framlington Fund	64%	28%
Other (cash)	0%	23%
<b>Total</b>	<b>100%</b>	<b>100%</b>

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

The overall expected rate of return on the scheme assets is assumed to achieve the gross redemption yield on 15 year gilts with an additional 1% pa return being achieved on the AxA Framlington fund.

The assumed expected rates of return for each asset category are as follows:

	Expected rate of return 2010	Expected rate of return 2009
With Profits Fund	4%	5%
AXA Framlington Fund	5%	6%
Other (cash)	4%	5%
Overall expected rate of return	5%	5%

A review has been commissioned into the financial viability of the current pension arrangements.

## NOTES TO THE ACCOUNTS

### (continued)

#### 21 Pension fund for the year ended 31 December 2010 (continued)

	2010 £'000	2009 £'000
<b>Analysis of the amounts debited/(credited) to the income and expenditure account:</b>		
Current service cost	(701)	(385)
Expected return on pension scheme assets	428	280
Interest on pension scheme liabilities	(390)	(293)
Actuarial gain/(loss)	1,223	(1,005)
<b>Total credit/(charge)</b>	<b>560</b>	<b>(1,403)</b>
<b>Amounts recognised in the statement of financial position</b>		
Present value of funded obligations	(7,146)	(6,900)
Fair value of assets	10,417	8,905
<b>Surplus</b>	<b>3,271</b>	<b>2,005</b>
<b>Changes in the present value of the defined benefit obligation are as follows:</b>		
Defined benefit obligation at 1 January 2010	6,900	4,664
Employer service cost	701	385
Interest cost	390	293
Plan participants' contributions	152	143
Experience (gain)/loss	(27)	802
(Gain)/loss on change of assumptions	(138)	695
Benefits paid from plan assets/administrative expenses paid	(832)	(82)
<b>Defined benefit obligation at 31 December 2010</b>	<b>7,146</b>	<b>6,900</b>
<b>Changes in the fair value of the scheme assets are as follows:</b>		
Fair value at 1 January 2010	8,905	5,874
Expected return on assets	428	280
Actuarial gain	1,058	492
Employer contributions	706	2,198
Plan participants' contributions	152	143
Benefits paid/administrative expenses paid	(832)	(82)
<b>Fair value as at 31 December 2010</b>	<b>10,417</b>	<b>8,905</b>

#### 21 Pension fund for the year ended 31 December 2010 (continued)

	2010 £'000	2009 £'000
<b>Changes in recoverable surplus and components of scheme performance</b>		
Opening balance	2,005	1,210
Current service cost	(701)	(385)
Interest cost	(390)	(293)
Expected return on pension scheme assets	428	280
Employer contributions	706	2,198
	43	1,800
Net actuarial gain/(loss)	1,223	(1,005)
<b>Closing balance</b>	<b>3,271</b>	<b>2,005</b>

	2010 £'000	2009 £'000	2008 £'000	2007 £'000	2006 £'000
<b>Amounts per current and previous periods</b>					
Difference between the expected and actual return on scheme assets	1,058	492	(940)	121	69
Experience gains and losses on scheme liabilities	27	(802)	(19)	219	54
Changes in assumptions underlying the present value of the scheme liabilities	138	(695)	1,112	720	41
Defined benefit obligation	(7,146)	(6,900)	(4,664)	(5,360)	(5,604)
Scheme assets	10,417	8,905	5,874	6,141	5,074
<b>Surplus/(deficit)</b>	<b>3,271</b>	<b>2,005</b>	<b>1,210</b>	<b>781</b>	<b>(530)</b>

It is assumed that the pension plan liabilities are excluded from assets where liabilities are matched by annuities.

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 2010 the annual premium contribution was £736,656 (2009: £2,229,609) Included in the annual premium was a contribution of £30,980 (2009: £27,256) for the defined contribution pension plan. The scheme was in surplus at year end.

## NOTES TO THE ACCOUNTS

### (continued)

#### 22 Commitments under leases for the year ended 31 December 2010

##### (a) 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 payments of £1,000 over a 10 year term, it is necessary to record £1,000 under expiry <1 year, £4,000 under expiry 2-5 years and £5,000 under expiry >5 years

	31 Dec 2010 £'000	Restated 31 Dec 2009 £'000
<b>Obligation under operating leases comprise:</b>		
<b>Land and buildings</b>		
Not later than 1 year	287	312
Later than 1 year and not later than 5 years	906	961
Later than 5 years	664	891
	<b>1,857</b>	<b>2,164</b>

##### (b) Finance leases

###### Note

Total future minimum lease payments under finance 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 <1 year, £4,000 under expiry 2-5 years and £5,000 under expiry > 5 years

###### Obligation under finance leases comprise:

###### IT equipment

Not later than 1 year	15	25
Later than 1 year and not later than 5 years	4	21
Less: Interest element	(2)	(6)
	<b>17</b>	<b>40</b>

#### 23 Related-party transactions for the year ended 31 December 2010

There were no related party transactions during the year ended 31 December 2010, other than the fees and expenses paid to Council Members as disclosed in note 9 to the accounts.

#### 24 Prior period adjustment – UK GAAP for the year ended 31 December 2010

As explained in note 1, a number of material financial/presentational errors relating to the previous implementation of UK GAAP were identified and prior year adjustments have been made to the financial statements to correct them. The total net decrease on the general reserve to 31 December 2009 due to the prior year adjustments is £536k. Below are the details of the prior year adjustments and their effect on the financial statements.

During 2008 a lease containing a lease incentive was commenced for the second floor of 44 Baker Street, London W1U 7AL. However the lease incentive was not recognised at the time the lease commenced as required by UK GAAP. The net effect of the prior year adjustment is an increase on total creditors for 2009 of £46k (2008: £61k).

In 2009, a long term accrual was provided for the dilapidation clauses contained in the lease commenced in 2008 for the second floor of 44 Baker St. However, as there is uncertainty about the timing and amount of the future expenditure required in settlement of the dilapidation clauses the expenditure is a provision and not an accrual. The prior year adjustment corrects the misclassification in the statement of financial position with no net effect on the general reserve as at 31 December 2009 (2008: 0).

In 2006, a long term accrual was provided for the early retirement expenditure of an employee, the payment of which is subject to the fulfillment of certain conditions. However, as there is uncertainty about the timing and amount of the future expenditure required in settlement of the early retirement expenditure, the expenditure is a provision and not an accrual. The prior year adjustment corrects the misclassification in the statement of financial position with no net effect on the general reserve as at 31 December 2009 (2008: 0).

A number of non-current assets were replaced and maintenance expenditure incorrectly capitalised during 2008 and 2009, which were not written-off the asset register at the time as required by UK GAAP. Due to the material impact on the financial statements prior year adjustments have been made to remove these assets from the asset register. The net decrease on non-current assets as at 31 December 2009 is £490k (2008: £588k).

	2009 £'000	2008 £'000
<b>Effect of prior year reported financial statements</b>		
<b>Income and expenditure account</b>		
Administration	(15)	(15)
Accommodation	(72)	(72)
<b>Increase in surplus for year</b>	<b>(87)</b>	<b>(87)</b>
<b>Statement of financial position</b>		
Property, plant and equipment	(471)	(581)
Intangible assets	(19)	(7)
	<b>(490)</b>	<b>(588)</b>
Creditors under 1 year	(15)	(15)
Creditors over 1 year	165	50
Provision under 1 year	(8)	(4)
Provision over 1 year	(188)	(92)
	<b>(46)</b>	<b>(61)</b>
<b>Net decrease in assets less liabilities</b>	<b>(536)</b>	<b>(649)</b>
<b>Decrease in general reserves</b>	<b>(536)</b>	<b>(649)</b>

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