

Annual Report and Accounts 2025

General Dental Council

Annual Report and Accounts 2025

For the period 1 January 2025 to 31 December 2025.

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

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

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

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

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Foreword from the Chair

I'd like to begin by thanking dental professionals across the UK who provide safe and effective oral healthcare to thousands of patients every day. You are part of a community that safeguards the UK's oral health. This can bring numerous challenges, and we respect how hard you work to overcome these and make patients your priority.

This has parallels with the General Dental Council's (GDC) role to protect, promote and maintain the health, safety and wellbeing of the public. We are united in this common goal.

I would also like to thank my predecessor, Lord Toby Harris, for his leadership and direction during his four years at the GDC. In addition, I would like to thank the two Council Committee Chairs, Sheila Kumar and Anne Heal, who demitted in September following eight years' service, for their significant contributions to the GDC during their time on Council.

I joined the GDC in October 2025, and in my first few months I really valued meeting and listening to external stakeholders, gaining great insight into the challenges and priorities. I am grateful to everyone who has given up their time to meet me, talk about your priorities, share your perceptions of the issues, and sharing with me what you need from me – and how you would measure my success in four years' time.

One of my first Council meetings was to agree our new strategy, which we very consciously entitled 'Trusted and effective: A strategy for dental regulation 2026-2028'. These two attributes best summarise how we're aiming to be regarded and how your experience working alongside us should feel.

Our vision is to be a trusted and effective regulator that helps dental professionals provide safe and effective care for their patients. Central to our ambitions is the need to modernise, address the climate of fear, support professionalism, and enable learning, thereby resolving issues quickly and proportionately. Our strategy was shaped through extensive engagement with many of you. Thank you for your feedback.

There is still some work to do in communicating our strategy, narrating what all the actions we have committed to delivering over the next three years will mean practically for those we serve; patients, registrants, the public – including those who have difficulty accessing dental services. Our ability to influence this wider agenda is dependent on us meeting our own targets and the expectations of the Professional Standards Authority (PSA) as the oversight regulator, notably on fitness to practice and Equality, Diversity and Inclusion (EDI).

Transparency is an essential ingredient of good governance. Our Annual Report and Accounts provide clarity on what we achieved in 2025 and the judgements we made to ensure good financial management while also delivering our commitments.

I was fortunate to have had so many opportunities in late 2025 to listen, build relationships and collaborate, and I am committed to generating even more of these opportunities in 2026. Thank you for your time and trust. Hold us to account for delivering our promises. Let us support you to deliver safe and effective oral care to patients.



Helen Phillips | Chair



Foreword from the Chief Executive

I really welcomed spending time with dental professionals last year, through my visits to frontline dental settings, meeting professionals at industry events and the Dental Leadership Network and my regular stakeholder meetings. The time spent listening and understanding the issues was invaluable.

This engagement has undeniably helped us to shape our new strategy, of which we are proud. I thank everyone for their time, and I also thank dental professionals across the UK for delivering safe and effective oral care for patients.

I am confident that dental professionals would agree that professional standards and guidance are the cornerstone of good and safe patient care. Last year we updated our Standards for Education, which are vital to set the requirements for all programmes that lead to education, and the framework of our quality assurance processes for dental education. Every year, around 8,500 students take up places in the UK to train to become dental professionals. Quality assured dental education is essential, and last year we held 18 inspections across 12 education providers, and we approved 15 new programmes, including two programmes for new dental schools at Portsmouth University and the University of East Anglia (UEA).

The Scope of Practice guidance was updated in 2025, to provide greater clarity and better support for dental professionals to use their professional judgement for the benefit of patients, without changing the scope of any professional title. We continued our review of guidance to modernise the fitness to practise (FtP) process. We were more transparent with updated decision-making guidance for practice committees that also placed greater emphasis on the seriousness of sexual misconduct and discrimination cases.

We made a significant investment in improving fitness to practise in 2025, expanding our legal and hearings teams to ensure cases can be heard faster. The 'initial inquiries' process was also extended. Around 20% of cases we receive are now handled through this route and the time for them to complete the initial assessment stage has reduced from 30 to 16 weeks. This contributes to our ongoing efforts to improve timeliness and proportionality in fitness to practise investigations, with much more to come in 2026.

As with other healthcare regulators, we received many more concerns than in previous years, with the total received increasing by 26% over the last 12 months. This made the improvements made by our assessment teams even more notable, as they were able to shorten the length of time it took to deal with cases at this stage, without compromising on the quality of outcomes. We also expanded our legal and hearings teams to ensure cases can be heard faster, and in 2026 we will add more caseworkers and case examiners to further address this growing caseload.

Equality, Diversity and Inclusion (EDI) is embedded throughout our strategy and last year we set out a strong governance structure with clear accountability across the organisation. We continued our focus on data and evidence and to remove unnecessary barriers from refugee and displaced dental professionals, we introduced priority booking for the Overseas Registration Examination (ORE) and a new policy to accept alternative forms of evidence.

We continued to embed our values of respectful, transparent, inclusive and purposeful in everything that we do. They shaped two new leadership and development programmes for our staff, were integrated into how we manage personal development and recognise individual contributions, and we centred our staff events around bringing the values to life. The true test of any organisation's values is that they are experienced by people outside, so when you report that you see these as characteristics of the GDC, we will know we are making progress.

We spent some of last year delivering work that bore fruit in early 2026. In March 2026 we announced changes we are making to the ORE which could result in a five-fold increase in the number of internationally qualified dentists joining the register via the ORE route. More ORE places is great news for the dental workforce and, in turn, patients and the public and this has been a top priority for the GDC.

As part of our commitment to modernisation, we launched our new online registration service, called MyGDC, in March 2026. The new service means that people can upload supporting documents online, verify their identity using facial recognition technology and track progress online. The number of people using MyGDC will continue to increase throughout 2026 as dental professionals join the registers and renew their registration.

Our new Chair joined us in October 2025, and one of Helen's first acts as a member of Council was to agree our new strategy, 'Trusted and effective: A strategy for dental regulation 2026-2028'. I am proud of our new strategy. It's what guides and shapes us and contains some words that I believe stand out and have deep meaning.

These words include trusted, supportive, learning culture and addressing the climate of fear. We want to regulate modern dentistry, be more agile to understand and respond to changes in how dentistry is delivered, so that dental professionals can practise safely using modern and innovative digital technology.

I remain grateful to dental professionals, stakeholders and partners who give us their time and feedback on our future ambitions and ongoing performance. While we set the framework for professional regulation and ensuring patient safety, it is dental professionals who deliver safe and effective care to their patients and whose professionalism we support, and I am very appreciative for all that they do.



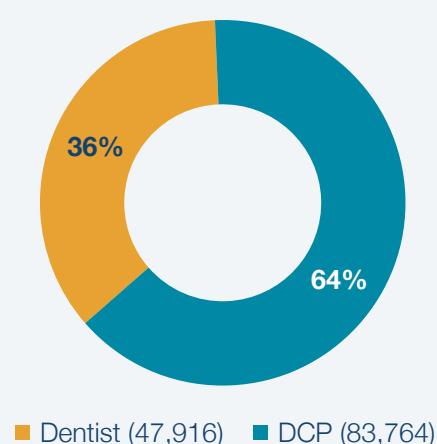
Tom Whiting | Chief Executive

2025 at a glance

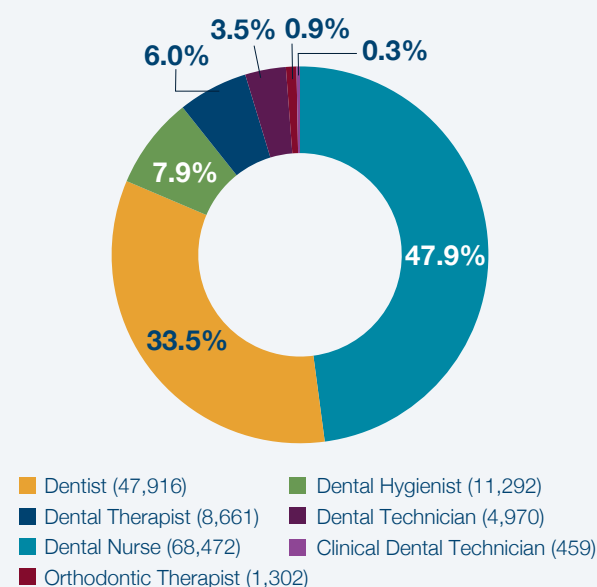
Total register

There were 131,680 dental professionals on our register at the end of 2025, a 4.7% increase compared to last year (2024: 125,736). Dentist numbers increased by 3.4%, and DCP numbers increased by 5.5%, compared to 2024.

Registration type



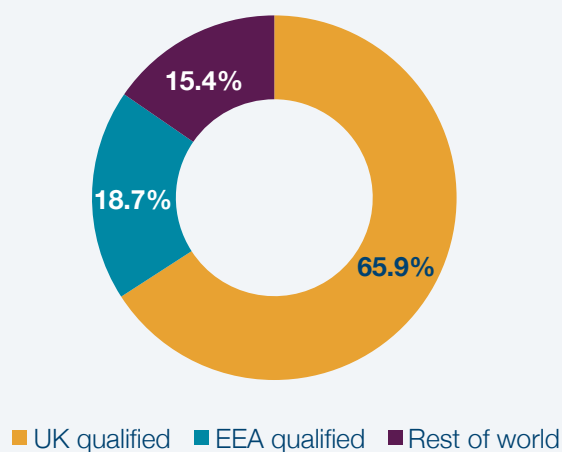
Registration title



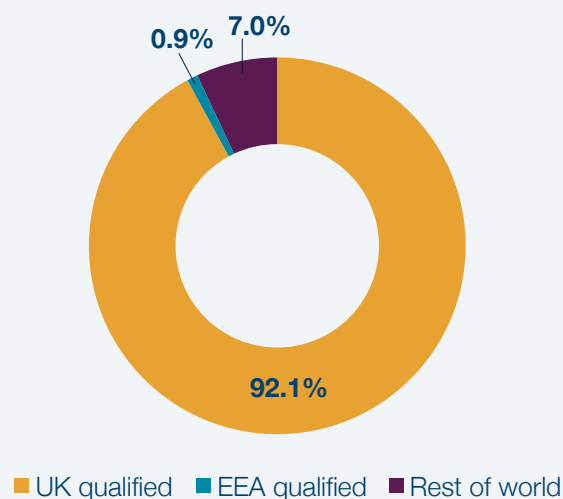
*dental professionals can hold more than one registered title

Register by region of qualification

Dentists by region of qualification

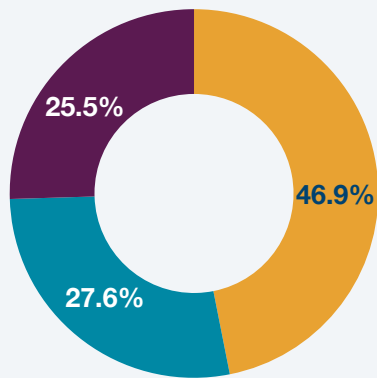


DCPs by region of qualification



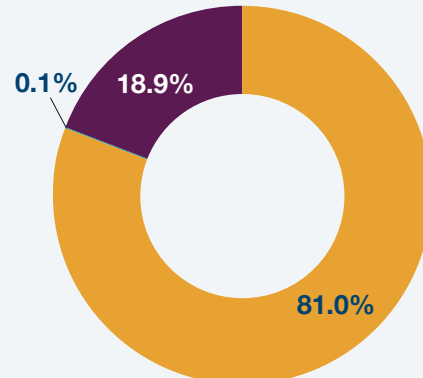
New registrations in 2025

Dentist region of qualification



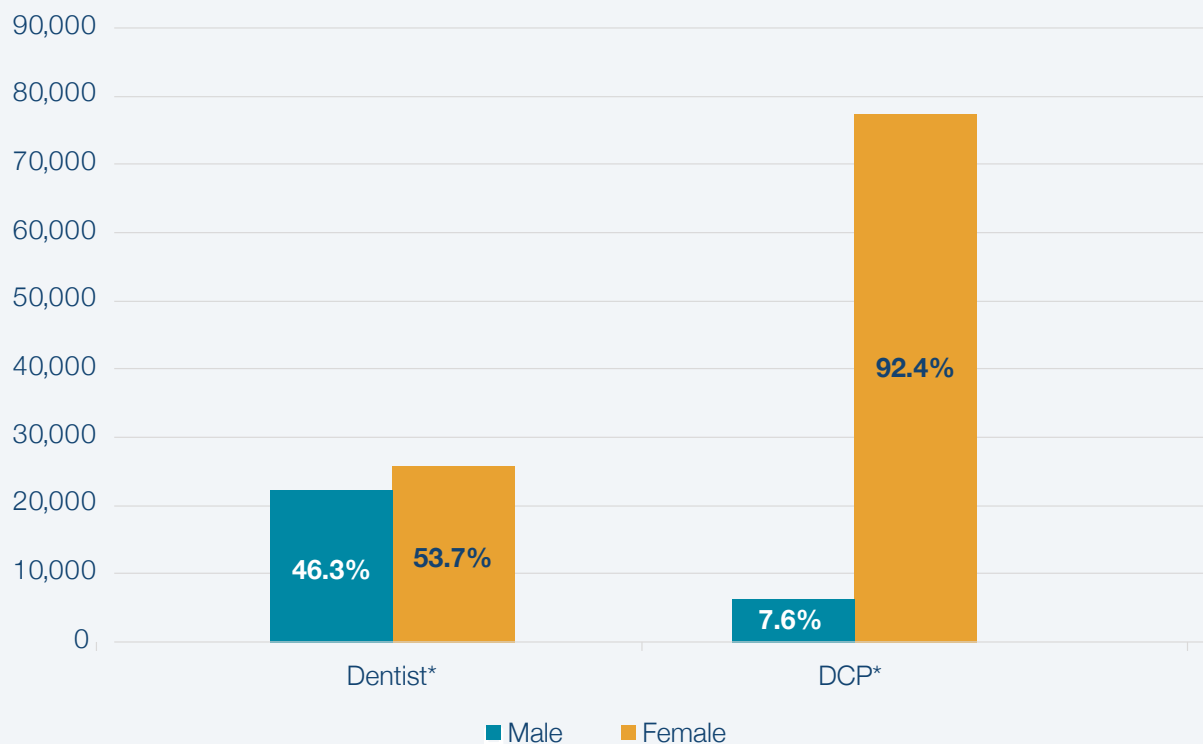
■ UK qualified ■ EEA qualified ■ Rest of world

DCP region of qualification



■ UK qualified ■ EEA qualified ■ Rest of world

Total register by sex



*Six dentists and one DCP did not provide the details of their sex.

Outreach

Student and new dental professional engagement

51



on-line and in-person

student and new registrant engagement events, engaging with over 3,850 people. (2024: 58 events to 3,700 people).

6



sessions to 570 overseas qualified dentists (2024: Three sessions to 300 people)

94%



said they would recommend the session

Wider sector engagement

375



stakeholder meetings (2024: 400)

17



speaking slots at conferences (2024:12)

6



exhibitor stands at trade shows, the same as 2024

Convened three Dental Leadership Network events

Engagement programme for new Chair involving 18 stakeholder meetings in Q4 2025.

Education and training

18 programmes inspected across 12 education providers, compared to 19 in previous period

Approved **15 new programmes**, compared to one in previous period.

4

dental hygiene and therapy

3

dental technology

2

BDS

2

clinical dental technology

2

dental nursing

1

orthodontic therapy

1

LDS

Supporting the people we serve – Customer Service and Information team

Year	Calls received	Calls answered	% of calls answered	Calls answered in 20 seconds	Emails responded to
2024	92,367	80,623	87%	63%	24,646
2025	59,912	57,025	95%	84%	26,693
% change	-35% ↓	-29% ↓	+8% ↑	+19% ↑	+8% ↑

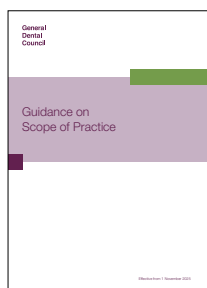
The backlog of overseas dentists applying for DCP roles was cleared, resulting in significantly fewer calls in 2025 from people looking for progress updates. Emails received increased by 8%.

Investigating and acting on concerns

1,766 concerns received, up 26% (2024: 1,401) 	110 hearings, up 50% (2024:73) 
64% of concerns received from patients or the public (2024:67%) 	18 people removed from the register (same as 2024) 
	Equates to 0.01% of total register (same as 2024)

Supporting professionalism

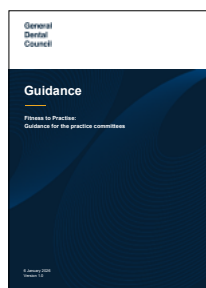
Key documents published in 2025 included:



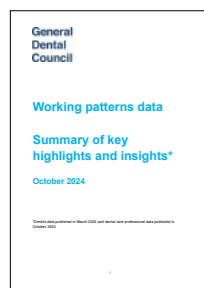
Revised
Scope of
Practice
guidance



Revised
Standards for
Education



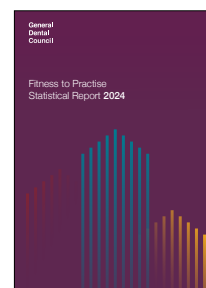
Updated
decision-
making
guidance for
practice
committees



Analysis of
dental care
professionals'
working
patterns



Registration
Statistical
Report
2024



Fitness to
Practise
Statistical
Report
2024

New strategy published in November



'Trusted and Effective: A strategy for dental regulation 2026-2028' published in November.

Equality, diversity and inclusion are at the heart of the strategy, **which has five strategic objectives:**

1. Support dental professionals to provide safe and effective care for their patients
2. Maintain high standards for registration, and register those who meet them in a timely and effective way
3. Improve fitness to practise, maximising patient safety and reducing unintended impacts
4. Work collaboratively to speak up on, influence and address issues that affect patients and the public
5. Maximise the effectiveness of our people, culture and systems

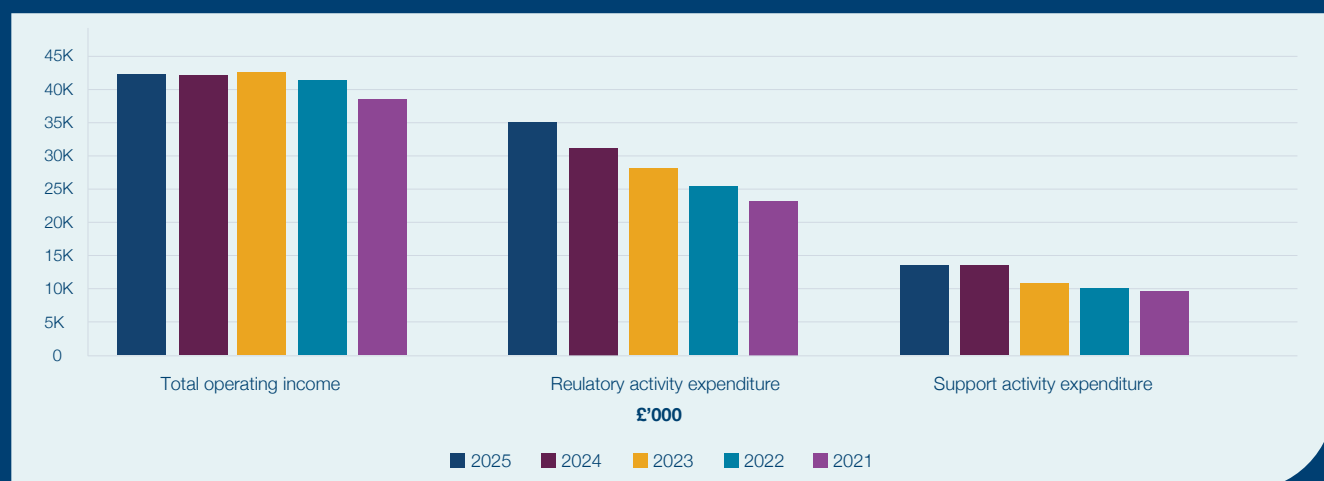
PSA standards

Achieved 16 of 18 PSA standards, the same as 2024.

4 of 5 General Standards	4 of 5 Fitness to Practise	2 of 2 Guidance and standards
2 of 2 Education and training	4 of 4 Registration	16 of 18 Total standards met

Financial review summary

Income and expenditure



Key financial statistics

	2025 £'000	2024 £'000
Operating income:		
Registration fees	38,144	39,062
Exam fees	4,065	3,004
Other operating income	16	29
Total	42,225	42,095
Operating expenditure by activity:		
Regulatory activities	35,169	31,261
Support activities	13,666	13,614
Total	48,835	44,875
Operating (deficit)/surplus	(6,610)	(2,780)
Taxation	(664)	(870)
Investment income and adjustment	2,808	3,307
Proceeds from sale of assets	0	3
Retained surplus	(4,466)	(340)

Section one:

Performance analysis

This section summarises our statutory purpose, who we are, what we do, and who we regulate. It includes a summary of our achievements and progress throughout 2025 and highlights our overall performance in ensuring patient safety and public protection.

Statutory purpose

The General Dental Council (GDC) is the UK-wide statutory regulator of the dental team. Over 131,500 people are registered with us (as of 31 December 2025), comprising almost 48,000 dentists and over 83,500 dental care professionals (DCPs).

We regulate the whole dental team across the four nations of the UK. This includes dental nurses, dentists, dental hygienists, dental therapists, dental technicians, orthodontic therapists, and clinical dental technicians.

Our role and purpose

Our **primary role is to protect the public**. This is a role given to us by Parliament and set out in the Dentists Act.

We achieve this through the following objectives set out in the Dentists Act:

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

The challenges around access to NHS services that are causing increased oral health inequalities, particularly among those unable to pay for private dental treatment means that our role in patient safety is more important now than ever before.

Having a well-supported and engaged dental team that feels valued and supported is essential for ensuring high-quality patient care. We strive to ensure stakeholders are aware of the importance of this, and the value every member of the dental team provides in delivering good patient care.

Patients and the public should be confident that the treatment they receive is provided by dental professionals who are properly trained and qualified and who meet our standards.

To protect the public, at its most fundamental, we do several things:

- Maintain a register of dental professionals.
- Ensure that only those people who meet our standards are admitted to our registers.
- Set and support high professional standards in dental education and practice.
- Act if any dental professional may have fallen short of our standards.

Patients and the public should be confident that the treatment they receive is provided by dental professionals who are properly trained and qualified and who meet our standards.

We fulfil our purpose by using our statutory powers to:

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

In addition, we work closely with a wide range of stakeholders who have responsibility for other aspects of dentistry. For example, the health services and governments across the four nations responsible for policy, legislation, the NHS contracts and workforce planning; the professional membership bodies who represent the different professions; Committee of Postgraduate Dental Deans and Directors (COPDEND) and the Dental Schools Council for education matters; the College of General Dentistry and Royal Colleges in relation to clinical practice; and the four systems regulators who inspect dental surgeries.

The Dental Professionals Hearings Service delivers the GDC's adjudication function. They provide independent decision-making and are separate from our investigation function, ensuring the effective delivery and performance of the hearings service. The Dental Professionals Hearings Service facilitates the work of our independent hearing committees of dental professionals and lay panellists.

We also deliver the Dental Complaints Service (DCS), which provides a free and impartial service to support patients and dental professionals in using mediation to resolve complaints about private dental care. This is funded through the income we collect from dental professionals.

Who we are

The GDC is governed by a non-executive Chair and Council with six lay and six registered dental professional members. We are one of ten health and care regulators overseen by the Professional Standards Authority.

In 2025, we employed an average of 439 employees (2024: 406). In addition, around 491 associates and volunteers (2024: 530) helped us deliver a range of activities, including Fitness to Practise Panels, Registration and CPD Appeal Panels, Registration Assessment Panels, DCS Complaints Panels, and inspections of education providers.

We have four directorates, led by the Chief Executive (who is also the Registrar and Accounting Officer):

- Corporate Resources.
- Legal and Governance.
- Regulation.
- Strategy.

The Chief Executive leads the Executive Leadership Team (ELT), which comprises the Chief Operating Officer and Executive Directors. The ELT is responsible for:

- Leading and supporting the delivery of the GDC's services and operations and improving their quality, effectiveness and efficiency.
- Implementing the GDC strategy: [Trusted and effective: A strategy for dental regulation 2026-2028](#)¹.
- Supporting Council in its decision-making on the strategic direction of the GDC.
- Identifying and reporting strategic risks to the Council through the Audit and Risk Committee and ensuring ownership of risk is allocated at the right level with clear accountability.

1. https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf



Organisational structure



Our values

Our ambition is to be a truly values-based organisation, and we continuously challenge ourselves to be **respectful, transparent, inclusive and purposeful**. In 2025, we strove to demonstrate our values in every interaction we had with external stakeholders, dental professionals, and applicants looking to join the register.



In 2024, we worked with our staff to refresh our values. Following Council approval of our four new values of Respectful, Transparent, Inclusive and Purposeful, we began our journey to embed them as our shared way of working.

We developed a visual identity for our new values in early 2025, to help make them more visible in our internal processes, policies and documents. We conducted 'Values in Action' sessions to help empower colleagues to best understand what our values meant for them and their work. To support them even more, we also launched a digital values toolkit with helpful guidance on how to work in harmony with the new values and how to embed them in their daily work.

Our values were integral to two new leadership and development programmes we ran in 2025. Both focused on enabling our leaders and managers to be more effective at leading and guiding their

teams to success. Having our values embedded in this training helped our senior teams role model the behaviours our values demand.

Our values are now fully integrated into our Personal Development Review cycle, which aligns them to the contributions we expect from our teams, and we also introduced a new values-based, digital and instant recognition scheme where colleagues can recognise each other for their support and what they've achieved through living our values.

We ran our second 'Your Voice' staff engagement survey in December, which garnered a response rate of 81%. Values is a new category in the survey, measuring the extent to which people see others in the organisation embodying our values. Staff are overwhelmingly positive about seeing their immediate colleagues behave in harmony with values, at 81%.

Equality, diversity and inclusion (EDI)

EDI is fundamental to our ambition to be a responsible employer and an effective and inclusive regulator. We have a significant role in promoting EDI and identifying and tackling discrimination and inequality through each of our regulatory functions.

We aim **to be an inclusive regulator**; to promote inclusion and demonstrate our commitment to equality and diversity in everything we do.

As a public authority, our commitment and approach to EDI is underpinned by our legal duties under the Equality Act 2010, including the Public Sector Equality Duty. Under this duty, we must give careful consideration to the need to:

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

In recent years, our understanding of the diversity of the dental workforce we regulate continues to improve, as almost all dental professionals now provide information about their protected characteristics during their annual renewal process. We now have this information for over 96% of all dental professionals.

We collect this data as part of our role as a regulator, to ensure our regulatory processes are fair. We use it to understand the changing profile of the register and whether some groups are more likely to join or leave.

Our current EDI approach is built on the ambitions of our previous strategy, and our aspirations remain unchanged. We will continue to work with the wider profession to embed EDI in everything we do and improve how dental professionals work with patients and each other, including encouraging others to put EDI at the forefront of their working practices. More information can be found on the [EDI strategy pages on our website](https://www.gdc-uk.org/about-us/our-organisation/reports/equality-diversity-and-inclusion-strategy-2024-2025)².

2. <https://www.gdc-uk.org/about-us/our-organisation/reports/equality-diversity-and-inclusion-strategy-2024-2025>

EDI objectives for 2024–2025

Developing and supporting an inclusive profession that is equipped to provide patient-centred care to every patient.

1

Identifying and removing any barriers that patients, the public, dental professionals and stakeholders encounter when engaging with us.

2

Making sure that our regulatory processes and the decisions we take are fair and consistent and embody the principles of equality, diversity and inclusion.

3

Making sure that our equality, diversity and inclusion action is guided and informed by insight gained through data, research, and feedback.

4

Embedding an inclusive workplace culture at all levels in the GDC where all staff feel welcomed, integrated, valued and included.

5

In late 2024, we outlined 58 potential actions that would help us fulfil our EDI objectives. In 2025, we put plans in place to complete these actions, 42 of which were fully or partially implemented.

For example, we strengthened the EDI dimension of the learning outcomes of the ‘Safe Practitioner Framework’ to include requirements that students and dental professionals must value diversity and challenge discrimination. We also published our revised Standards for Education to comply with the relevant legislation and follow EDI guidance on admissions into education and training. These revised standards emphasise fair, inclusive, and transparent admissions and assessments, requiring education providers to identify and address barriers disproportionately affecting marginalised groups.

We continued to capture EDI data for those who raised fitness to practise (FtP) concerns with us,

with 797 informants providing data, and completed a review of the Equality Impact Assessment (EIA) process and the guidance we use. We also launched two e-learning modules on EDI in the workplace and unconscious bias, as mandatory training for all new employees.

From the remaining 16 actions, 11 are set for completion in 2026. One worth highlighting is our new Framework for Professionalism, which includes information on discrimination and encourages patient-centric professional decision making. Another is launching our new Initial Assessment and Assessment decision making guidance, which will include references to discriminatory language and behaviour, discrimination and harassment.

The final five actions have either been incorporated into the 2026 business plan or will be delivered as business as usual.



In April 2026, the Council and ELT completed external EDI training featuring discussions on the importance of EDI for organisations. In addition, our attendees were asked to reflect on their own EDI experiences.

Of our four new GDC values, Inclusion is directly referencing EDI, whilst continuously challenging ourselves to be Respectful, Transparent and Purposeful will also help us fulfil our EDI objectives. In July 2025, following a pilot which resulted in almost 400 'Thank Yous', we rolled out a new values-based peer-to-peer recognition scheme across the organisation.

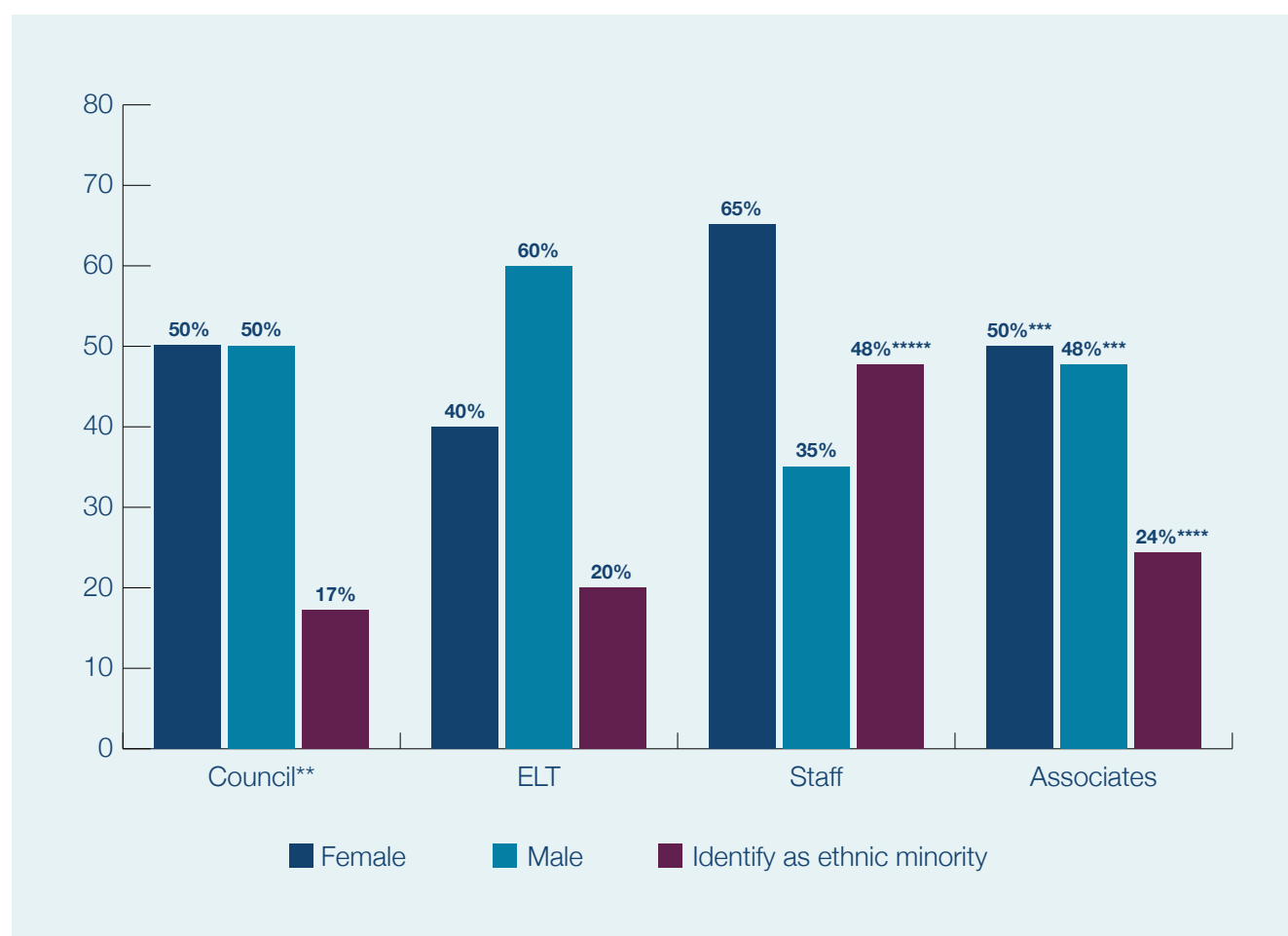
While we didn't achieve the Professional Standards Authority (PSA) standard for EDI in 2025, the PSA recognised our progress stating that the **"GDC has made notable progress in strengthening its approach to EDI this year."**

During this year we set out a clear EDI governance structure, established oversight and reporting arrangements across the organisation, and published a clear EDI action plan. The PSA also highlighted examples of our good practice, including introducing priority booking for refugees on the Overseas Registration Exam and improving the identification and support of whistleblowers. More information on our PSA performance can be found on page 34.

EDI has now been integrated into our [new strategy for 2026-2028](#)³, which is supported by a roadmap outlining various activities, with the EDI focus detailed for each.

3. https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf

Sex and ethnicity of Council, staff and associates*



*Based on the data collected by the GDC.

**Council members as at 31 December 2025.

***10% of Associates preferred not to say which sex they were.

****18% of Associates preferred not to say if they identified as an ethnic minority.

*****7% of staff preferred not to say if they identified as an ethnic minority.

We welcome employees from across society and in accordance with the [Disability Confident Employer Scheme](#)⁴, we encourage people with disabilities to apply for jobs. This scheme provides an opportunity for disabled people to demonstrate their skills, talent and abilities at the interview stage.

Further information, including details of our Employee Networks, can be found in the staff report section on page 87.

4. <https://www.gov.uk/government/collections/disability-confident-campaign>

Business overview 2025

Business plan review

Our Corporate Strategy for 2023–2025 formed part of our long-term ambition of increasingly moving dental professional regulation toward preventing harm to patients and the public, rather than responding to the consequences of it.

2025 was the third and final year of our Corporate Strategy for 2023–2025, which set out our priorities until the end of 2025.

The strategy had four strategic aims:

1

Dental professionals reach and maintain high standards of safe and effective dental care.

2

Concerns are addressed effectively and proportionately to protect the public and support professional learning.

3

Risks affecting the public's safety and wellbeing are dealt with by the right organisations.

4

Dental professional regulation is efficient and effective, and adapts to the changing external environment.

The strategy recognised that we needed to modernise and improve our performance in some areas over those three years. However, **our role in public protection remained unchanged.**

The Dentists Act is over 40 years old, and we continue to press for legislative reform and the opportunities that may bring. However, we know that any reform is many years away and will not resolve all the existing issues. Therefore, we continued in 2025 to drive improvements within our current legislative framework, while supporting and empowering the dental team to deliver safe and effective dental care to high standards of professionalism.

The dental sector continued to face the same pressures and challenges last year as in recent years, with increased patient demand and more evidence of a shift in dental professionals moving away from NHS dental services to the private sector, further increasing access issues to NHS services for patients. To inform debates and discussions on these themes, we published updated working patterns data for all dental professionals, which provided additional information about where dental professionals are working. We remain committed to working with the sector to contribute to these debates and discussions where we can.

Our Council approved our new strategy [Trusted and effective: A strategy for dental regulation 2026-2028](https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf)⁵ in October. It builds on the work we undertook in 2025, taking us towards the ambition of being a trusted and effective regulator.

Costed Corporate Plan 2025-2027

Our Costed Corporate Plan (CCP) for 2025 set out our priorities and workplan for the year. It was reviewed and monitored throughout the year to ensure that the priority work was resourced and supported to enable us to deliver what was in the plan.

There were 27 projects on the workplan in 2025. 18 are on track to be delivered by the end of 2026, four were completed in 2025, three were removed from the plan as they were combined with other projects or deprioritised, and two were put on hold.

The projects completed and closed in 2025 were:

- Specialist list assessed applications.
- Replace our credit card processing system.
- Implement a new procurement and contract management process.
- Revise the standards for education.

The progress of projects and initiatives featured in the 2025 Costed Corporate Plan was first published on our website as part of a new set of [organisational performance reports](https://www.gdc-uk.org/about-us/our-organisation/reports/organisational-performance-reports)⁶, which replaced our Costed Corporate Plan, in July 2025.

5. https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf

6. <https://www.gdc-uk.org/about-us/our-organisation/reports/organisational-performance-reports>

Achievements and progress

An ambition to build trust and transform dental regulation

In November 2025, following a 12-week public consultation, we published our new strategy, [Trusted and Effective: A strategy for dental regulation 2026-2028](https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf)⁷, committing to significant change and improvement over the next three years and on towards 2030. The strategy responds to the challenges facing dentistry, including the strain on dental services, growing demand for international registration routes and outdated legislation.

Our vision is to be a trusted and effective regulator, supporting dental professionals to provide safe and effective care for their patients. To achieve this, we will champion a model of regulation that supports professionalism, enables learning, and resolves issues quickly and proportionately.

Central to our new approach is a strong commitment to tackling the climate of fear in dentistry, as we know that fear can impact the mental health and wellbeing of dental professionals and ultimately impact patient access and care.

We will provide greater transparency about the work we do to deliver our strategic ambitions and will publish regular updates on progress. Equality, diversity and inclusion are embedded throughout our strategy, and we will report on our progress towards our equality, diversity and inclusion goals.

In 2025, we continued to support dental professionals at every stage of their career, including education and training, registration, providing patient care and continued professional development.



7. https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf

Preparing the next generation of dental professionals

Every year, around 8,500 students take up places in the UK to train to become dental professionals. We set undergraduate and specialty training standards and provide quality assurance on education providers to ensure that high standards in education are maintained, students are well prepared for their future careers, and patients can be confident they will receive the highest level of dental care.

During the 2024-2025 academic year, we completed 18 scheduled programme inspections (19 in previous period) across 12 education providers, and the final reports can be viewed on the [Inspections section of our website](#)⁸.

In September 2025, following a 12-week public consultation, we published our revised Standards

for Education, the first comprehensive update in ten years. Our Standards for Education set out the requirements expected of all programmes leading to registration and form the framework of our dental education quality assurance processes. We included key structural improvements and added five important new areas such as student and staff wellbeing, and ensuring fair, inclusive and transparent admission processes.

Our new Standards come into effect for the 2026–2027 academic year, and we provided guidance, engagement sessions and resources to ensure education providers can confidently adapt their processes and transition to these revised Standards by August 2026.

We also granted provisional approval to 15 new programmes (2024:one) including two programmes for new dental schools at Portsmouth University and the University of East Anglia (UEA).



8. <https://www.gdc-uk.org/education-cpd/dental-education/quality-assurance/inspections>



Modernising our online registration services

We are modernising our registration processes by introducing a new online portal for annual renewal and new registration applications. Developed during 2025, we launched our new digital-first service in Q1 2026, replacing our current paper-based registration process. Dental professionals who wish to register for the first time, renew their registration, or record their continuous professional development information will find it far easier to use and faster to complete.

Our new service will reduce reliance on paperwork, which should lead to fewer errors and enable the faster processing of applications.

Informing future workforce planning

We continue to build a robust picture of how dental professionals work across the UK by collecting working patterns data. We published our latest working patterns data for dentists in March and dental care professionals (DCPs) in October.

This data provided valuable insights into how over 56,000 DCPs (70% of the DCP register) and 30,066 dentists (66% of the dentist register) work across the UK. This is the single largest source of up-to-date working patterns information from individual dental professionals across the four nations. It allows us to better understand the diversity of employment patterns across different roles, the balance of clinical and non-clinical work, and the mix of NHS and private care delivery.

By continuing to build this picture, we are providing the sector with the data it needs to make informed decisions about future workforce resources planning, ultimately helping patients receive the care they need.

Helping to address the dental workforce crisis

Joining the register is a significant moment in every dental professional's career. We are focused on providing an efficient registration service for those starting their dentistry careers following study in the UK (over 8,700 in 2025), and for those joining the register with international qualifications (over 3,000 in 2025). In total, 12,654 applications for new registrations, additional titles and additions to our specialist list were received, resulting in 11,789 new additions to the register.

We recognise that the UK is suffering from an NHS dental workforce crisis and we aim not to be a bottleneck getting in the way of allowing suitably qualified people to practise here, without compromising patient safety. Those who qualify overseas make an important and valuable contribution to the dental workforce in the UK, with almost 35% of all dentists on the register holding initial qualifications from countries other than the UK. More information on registration can be found in our [Registration statistical report](#)⁹.

In 2025, 501 dentists joined the register after passing the Overseas Registration Examination (ORE), which equates to over 43% of the annual output from UK dental schools (1,152). 147 more dentists joined the register via the ORE route than in 2024, a rise of 42%.

In November, following a robust procurement process we announced new arrangements to provide both part 1 and part 2 of the ORE, confirming UCL Consultants Ltd (UCLC) as the preferred bidder.

These new arrangements will ensure the continued delivery of the ORE and strengthen our ability to meet growing demand from internationally qualified dentists seeking to join the UK register. Following contract signing and mobilisation in 2026, we expect that the contract will more than double the number of dentists joining the register via the ORE route. Examinations under the new contract are expected to commence in Q3 2026.

The expansion of ORE capacity forms part of our comprehensive and strategic approach to international registration, ensuring implications for wider dental workforce planning are fully considered.

9. <https://www.gdc-uk.org/docs/default-source/reports-and-publications/gdc-registration-statistics-report-2025-accessible.pdf>



An inclusive and equitable regulator

In early 2025 we introduced priority booking for ORE candidates with refugee status, allowing candidates to book priority places from the April exam sittings. To further help refugee candidates, we introduced a new policy to accept alternative forms of evidence from refugee and displaced dental professionals in November, removing unnecessary barriers for those unable to provide standard documentation due to circumstances beyond their control. This policy applies to dentists with international qualifications pursuing exam-based routes to join our register, as well as dental care professionals with overseas qualifications undergoing assessment.

It covers individuals granted international protection by the Home Office, including those with refugee status, humanitarian protection, and those in Afghan and Ukrainian resettlement schemes.

Supporting dental professionals to better serve patients

One of our primary regulatory functions is setting the standards for the dental team. We register dental professionals who work together within the dental team under seven different titles. For the dental team to function effectively, each team member must understand the valuable role that they and their colleagues play in the provision of dental care to patients.

We published our revised Scope of Practice guidance in September, following a comprehensive review and collaboration with dental professionals, education providers, indemnifiers, and other key stakeholders. It describes the expected levels of ability for dental professionals registered under each of the seven titles or groups and outlines the title boundaries.

Effective from November 2025, the revised guidance does not change the scope of practice for any of the seven dental professional titles. Rather, it provides greater clarity on existing title boundaries, helping dental professionals to use professional judgement within these boundaries for the benefit of patients.

To support its implementation, we delivered online sessions for each of the seven professional titles explaining changes to the guidance and addressing questions.

Understanding and addressing sexual misconduct

Everyone should feel safe and respected in dentistry, but reports of sexual misconduct tell us that this is not always the case. Sexual misconduct is unacceptable in all contexts, including healthcare settings, which should provide a safe space for everybody. This is why we commissioned a review to understand more about how sexual misconduct is experienced by those who work in dentistry or access dental services, its consequences and what we can do to counter it.

The research examined the risks posed and potential interventions and highlighted the need for more comprehensive UK-specific research. Findings indicated that sexual misconduct is both widespread and under-reported, with victims often reluctant to come forward. It identified the need for immediate action to ensure victims and witnesses can access clear reporting pathways, and are reassured that those pathways are safe, effective and supportive.

The findings will underpin further work to address sexual misconduct in the context of professionalism in dentistry in 2026.

Working to improve fitness to practise

Most dental professional and patient interactions are positive. The number of fitness to practise concerns raised with us each year is extremely small, and only a very small minority of these are so serious that they result in the dental professional being removed from the register. In 2025, 18 dental professionals were removed from our register, only 0.01% of the 131,680 people on our register.

We recognise the time it takes to conclude fitness to practise concerns and the stress it has on all parties involved, and we remain dedicated to improving how we do things and also how we can speed up case resolutions without compromising patient safety.

In July, we announced an expansion to our initial inquiries process to include isolated cases of perceived unprofessional behaviour, as part of ongoing efforts to improve timeliness and proportionality in fitness to practise investigations. We now include cases involving isolated reports of alleged low-level misconduct, such as perceived rudeness or abruptness. Complaints from a single patient about low-level misconduct, including low-level clinical practice issues, are also included.

This change follows the successful implementation of the initial inquiries process for single-patient clinical practice concerns, which we adopted in November 2024 after a successful pilot. The time taken to complete the initial assessment stage has reduced from 30 to 16 weeks. These types of cases represent around 20% of cases we receive, and we have used this approach with over 600 cases since we launched it in late 2023.

In December, we published our updated decision-making guidance for practice committees, as part of our ongoing work to improve fitness to practise processes and increase transparency.

It includes improvements to the impairment sections (particularly public interest impairment findings) and instances where practice committees may consider findings on the grounds of public interest.

New sections cover discrimination and harassment, special measures to support vulnerable witnesses, and reasonable adjustments for registrants and witnesses involved in hearings. It follows the chronological stages of a hearing, making it more inclusive and easier to navigate. Using plain language where possible, it also places greater emphasis on the seriousness of sexual misconduct and discrimination cases and makes clear that sexual misconduct involving members of the dental team is as serious as cases involving patients.

By supporting consistent, transparent and proportionate decision-making through this updated guidance, we aim to reduce some of the negative impacts of fitness to practise investigations.



0.01%

Of the 131,680 dental professionals registered, only 18 were removed.



Listening to and talking with dental professionals

We want to nurture positive relationships with dental professionals and stakeholders across the wider dental sector and the four nations of the UK. We organise forums to share information, build relationships and take action to tackle shared issues and challenges.

Building and maintaining collaborative relationships with dental professionals and stakeholders is at the heart of our engagement approach. In 2025, we attended over 375 stakeholder meetings, accepted 17 speaker slots at conferences, had six exhibitor stands at trade shows and completed nine visits to dental settings across the UK.

We convened three Dental Leadership Network events, bringing together senior sector figures and featuring a keynote speech from the Minister of State for Care, Stephen Kinnock MP, at our November event.

A key priority for our new Chair of the Council, Helen Phillips, who was appointed in October, was to listen and learn from dental professionals and stakeholders. 30 meetings were held with a wide range of stakeholders, from all four nations, including professional associations, Government officials, Chief Dental Officers and education providers. Our new Chair found these meetings invaluable in improving her understanding of the sector's challenges and opportunities and the role the regulator can play to support dental professionals in providing safe and effective care for their patients.

Continuing to build on our engagement with students, early-career and overseas-qualified dental professionals

We deliver a significant engagement programme for dental students and newly registered dental professionals, including UK-qualified and overseas-qualified registrants. This helps them understand what it means to work in a regulated profession, the role of the regulator and how we support dental professionals, helping address some of their perceptions or misconceptions early in their careers.

Now in its seventh year, this programme delivered 51 online and in-person student and new registrant sessions (2024: 58), engaging with over 3,850 people (2024: 3,700). As part of the programme, we asked students and newly qualified dental professionals what words they associate with the GDC. The results were very encouraging, demonstrating an increasing understanding of our role, with words like regulation, patients and professionals being prominent. However, they also shared words and phrases such as warnings, complaints and keeping people in check, which indicates more work is needed to change their perceptions of the GDC.



*Feedback from BDS students from Kings College London, April 2025.

Programme feedback has been universally positive, with the majority of respondents reporting that their overall understanding and perception of the GDC improved, with key takeaways including a better understanding of the GDC's role and the importance of professionalism.

Six sessions, delivered online and in person to 570 newly registered dental professionals who initially qualified outside of the UK, provided specific content and support for this increasingly important registrant group. (2024: three sessions to 300 people). 94% of respondents said they would recommend the session to colleagues, and 94% said they were likely to use what they learned in the session in the future.

This important engagement activity will continue in 2026.

Supporting the people we serve

Our Customer Advice and Information Team (CAIT) provided a wide range of information, support and advice to dental professionals in 2025 whilst improving service delivery. This included providing updates on the progress of registration applications, advice on continuing professional development (CPD) and how to get back on the register, and information supporting dental professionals with their annual renewal.

In 2025, CAIT answered 95% of calls made to the GDC (57,025 of 59,912), an improvement from 87% in the previous year (80,624 of 92,623). 84% of those 2025 calls were answered within 20 seconds (2024: 63%).

Call numbers were lower in 2025 as the backlog of overseas dentists applying to join the DCP register cleared, meaning significantly fewer people called for application updates. The team also responded to 8% more emails in 2025 (26,693 vs. 24,646 in 2024).

Our Policy Team also responded to 375 policy-related queries and enquires in 2025.

Supporting our staff

People and Culture is our platform for transforming into a values-led organisation by maximising the effectiveness of our people and our culture. This programme includes Total Reward, Workforce Development and Cultural Change. Commissioned after two consecutive years of high staff turnover in 2022 and 2023, it emphasises attracting, retaining and progressing talent to deliver our statutory purpose and strategic objectives. Since its introduction, employee turnover has halved (24% to 12%), and our employee engagement index has grown from 60% to 64%.

We also launched two new management courses, Managing the GDC Way and the Inspire Leadership programme. The latter is specifically for senior managers, supporting their growth and helping enhance their leadership skills. More details on our leadership programmes can be found on page 91.

In October, we launched our first mentoring programme, providing a new opportunity for mentors and mentees across the GDC to connect, learn and grow, in turn strengthening our culture of support and collaboration.

95%

**of calls received
were answered,
an improvement
from 87% in 2024**



Workforce development and culture change

Since 2023 we have reviewed and revised our approach to better support the development of our people, improve our culture, and overall drive a more positive employee experience. In 2025, we launched our new and improved approach to Performance Development Reviews. We continued to review and improve our corporate induction process for all new starters which now follows a dental professional's journey with the GDC.

We also launched the Leadership Community Network (LCN) made up of our ELT, Associate Directors and Functional Heads. Meeting quarterly, its mission is to foster more effective collaboration at a strategic level and better support operational delivery. As part of the LCN a leadership information update pack is distributed to provide wider, more consistent internal communications to streamline what used to be a variable cascade of information.

Following the launch of our values in late 2024, we have continued to embed them, through our training and development, internal communications and inclusion in the performance development review process.



Performance against the Professional Standards Authority standards

Our performance is monitored by the Professional Standards Authority (PSA), the independent oversight body of the 10 professional health and care regulators.

Each year, the PSA assesses our annual performance against 18 Standards of Good Regulation. For our 2024–2025 assessment, the PSA found that we had met 16 of the 18 Standards.

4 of 5

General Standards

2 of 2

Guidance and standards

2 of 2

Education and training

4 of 4

Registration

4 of 5

Fitness to Practise

16 of 18

Total standards met

As with our last performance review, the two areas we did not meet were how we integrate equality, diversity, and inclusion (EDI) into our work as a regulator and the timeliness of our Fitness to Practise processes. Last year, we reported that we had put changes in place to improve performance in these two areas. Whilst these changes improved performance, unfortunately, the PSA felt these improvements were insufficient and didn't provide assurance that we met these standards.

With regards to our work on EDI, the PSA determined that we had met two of the four outcomes, up from one last year. The PSA highlighted good practice in our work to introduce priority Overseas Registration Exam booking for dental professionals with refugee status and the review and amendment of our process for whistleblower identification. They highlighted we went further than most regulators to identify and provide protection and support to whistleblowers.

The PSA also noted several improvements in our EDI work, including:

- Improved EDI data collection of staff and panellists to support inclusive recruitment.
- Improved EDI data collection of dental professionals.
- Improved EDI governance oversight and public reporting on the implementation of our EDI Strategy.
- Ongoing reforms and consultations to improve standards, diversity, and inclusion in dental education and practice.
- Targeted EDI training for staff and panellists.

The PSA highlighted existing gaps in our EDI performance, specifically the delay in providing EDI training for Council and committee members (which was delivered in April 2026) and the absence of explicit references to discriminatory behaviour in our Fitness to Practise decision-making guidance (to be completed in the latter part of 2026). Our published Practice Committee guidance includes specific references to discrimination, and our Case Examiner Guidance will be updated in 2026 following a public consultation.

The PSA also highlighted areas in which the depth and effectiveness of various improvements – including diversity and support for marginalised groups in education, and improvements in data research and accessibility – are not yet evident and that further work is needed to fully embed these across our entire organisation.

Information on our ongoing work to improve our EDI performance can be found on the [EDI section of our website](#)¹⁰.

As set out in our new strategy, [Trusted and effective: A strategy for dental regulation 2026-2028](#)¹¹, our priorities and activities showcase how we will achieve our strategic objectives, including those focused on promoting inclusion and reducing inequality. Making this part of our core strategic activity demonstrates our commitment to equality and diversity in everything we do. We will continue to report on the progress towards our EDI goals in line with our values.

With regards to our FtP process timeliness, the PSA highlighted that over this reporting period, we continued to implement measures to improve the time taken to process fitness to practise cases take. This included extending our initial inquiries process and closing cases being investigated by another regulator. However, despite positive performance in parts of the process, the PSA determined that it is still taking too long to reach decisions.

In September, like many other regulators, we reported to the PSA an increase in the number of new concerns received in 2025. To address this increase in case numbers and the concerns with timeliness, we reviewed our resources across FtP and are looking at our case management processes to identify possible efficiencies. We will continue this work in 2026.

Although disappointed to have not met these two standards, we were pleased that the PSA's review recognised the work we have done in 2025 to successfully satisfy the 16 Standards we met.

You can find full details of our 2024–2025 annual performance in the [Performance Review Report on the PSA's website](#)¹².

10. <https://www.gdc-uk.org/about-us/our-organisation/reports/equality-diversity-and-inclusion-strategy-2024-2025>

11. https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf

12. <https://www.professionalstandards.org.uk/publications/periodic-review-general-dental-council-202425>

Registration performance

Overview

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

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

There are several routes to registration:

- Recognised UK qualification.
- Relevant European diploma.
- Recognised overseas qualification.
- Assessment of suitability to register, via a GDC panel assessment of skills and knowledge.
- Successful completion of the Overseas Registration Examination (ORE).
- Successful completion of the Licence in Dental Surgery examination (LDS).

We register the whole dental team across the four nations of the UK, including dentists, dental nurses, dental hygienists, dental therapists, orthodontic therapists, dental technicians and clinical dental technicians.

Specialist lists

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

Continuing Professional Development (CPD)

All dental professionals must keep their skills and knowledge up to date during their careers. Undertaking CPD is a registration requirement with

the GDC. These vary by specific dental profession, but all dental professionals must complete at least ten hours of CPD every two years.

Registration timeliness

Registration timeliness met, and in a number of areas, exceeded performance targets across all six UK and specialist registration routes throughout 2025. This performance was particularly notable because through 2025 a significant amount of time was dedicated to the design and build of the new online registration platform, MyGDC together with the ongoing ORE procurement.

UK dentist and DCP applications, and restorations met their target of 14 days for all months in 2025. EEA dentist and specialist lists applications also met their target of 60 days and 80 days respectively throughout 2025. Overseas applications did not meet their target until the second half of the year as the backlog from previous years took slightly longer to clear than initially anticipated.

Overseas DCP routes showed significant improvements in 2025, including clearing the backlog of overseas qualified dentists who had applied for DCP titles before that route closed in March 2023. Clearing the last of the 5,700 applications resulted in some short-term timeliness impacts, where some successful appeals required the original application to be reopened and completed.

By the end of 2025, applications returned to sustainable, target levels across all routes, meaning we met all four PSA Standards for Registration in its 2024-2025 annual performance review.

In 2025, the Registration team concluded 12,654 applications across all routes, just lower than the previous high of 12,978 applications completed in 2024.

More information on registration timeliness can be found in our [Registration Statistical report](#).

Registration summary

131,680

people on register

+4.7% 

12,654

applications processed

11,789

new additions
to the register



83,764

DCPs

47,916

Dentists

78%

female

48%

of the register
are dental nurses

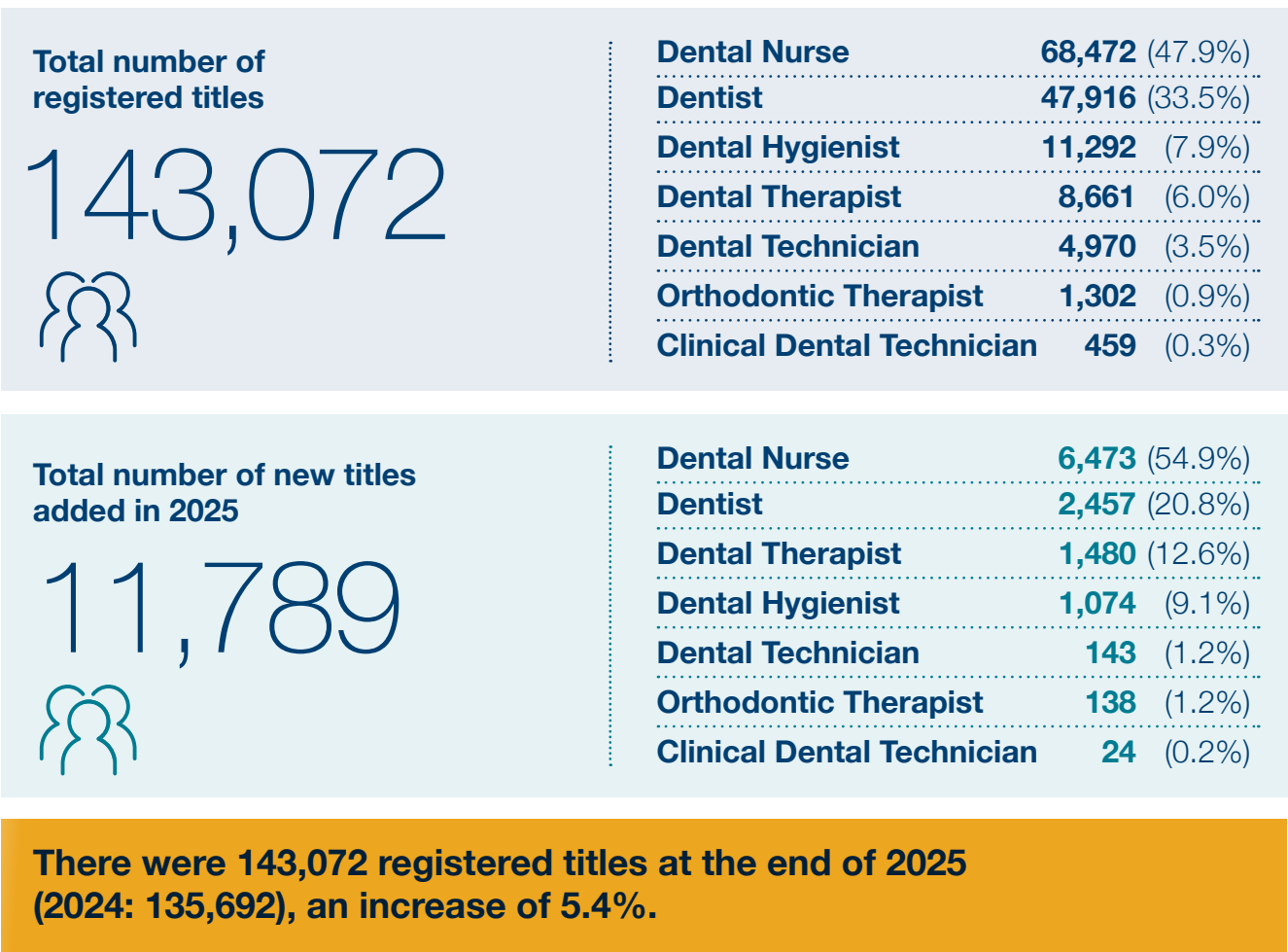
Dental professional numbers for 2025*

There were 131,680 dental professionals on our register at the end of 2025, a 4.7% increase compared to last year (2024: 125,736). DCPs with more than one title, for example, a dental hygienist who is also a dental therapist, are only counted once in this table.



*All tables are as of 31 December 2025.

Composition of the register by professional title



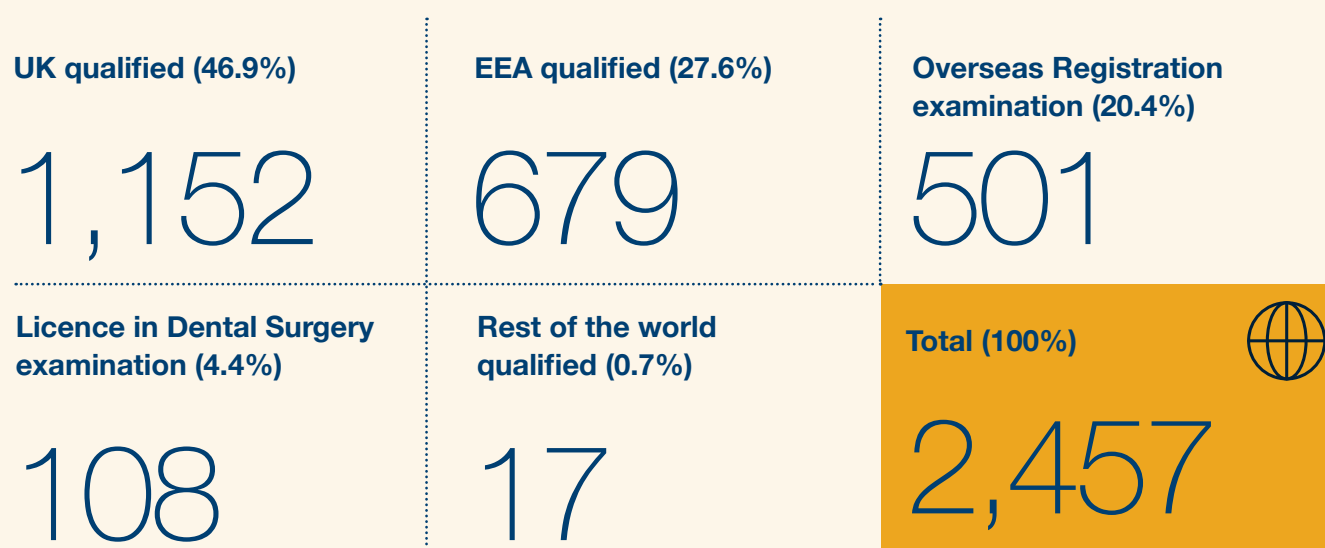
Dental professionals can hold more than one registered title.

Composition of the register by route to registration

Dentists, by route to registration



New additions to the dentists register in 2025, by route to registration



2025 saw a clear tipping point in new additions to the dentist register, where non-UK qualified dentists accounted for more than half of new dentist registrations.

UK-qualified dentists accounted for 1,152 (46.9%) of new titles added, while overseas and international routes accounted for 1,305 (53.1%) of registrations. If ORE activity continues to increase, it is likely this pattern will continue, and overseas routes will continue to make up the majority of new dentist additions for the foreseeable future.

DCPs, by route to registration

Dental Nurse

68,244

Total qualified

UK qualified (68,244 | 99.7%)
EAA qualified (133 | 0.2%)
Rest of the world qualified
(95 | 0.1%)

Dental Hygienist

11,292

Total qualified

UK qualified (8,087 | 71.6%)
EAA qualified (510 | 4.5%)
Rest of the world qualified
(2,695 | 23.9%)

Dental Therapist

8,661

Total qualified

UK qualified (5,013 | 57.9%)
EAA qualified (11 | 0.1%)
Rest of the world qualified
(3,637 | 42.0%)

Dental Technician

4,970

Total qualified

UK qualified (4,713 | 94.8%)
EAA qualified (214 | 4.3%)
Rest of the world qualified
(43 | 0.9%)

Orthodontic Therapist

1,302

Total qualified

UK qualified (1,123 | 86.3%)
EAA qualified (3 | 0.2%)
Rest of the world qualified
(176 | 13.5%)

Clinical Dental Technician

459

Total qualified

UK qualified (455 | 99.1%)
EAA qualified (0 | 0%)
Rest of the world qualified
(4 | 0.9%)

UK qualified (87,635 | 92.1%) EEA qualified (871 | 0.9%)
Rest of world qualified (6,650 | 7.0%)

Total
95,156

New additions to the DCP register in 2025, by route to registration

Dental Nurse

6,473

Total qualified

UK qualified (6,427 | 99.3%)
EAA qualified (1 | 0%)
Rest of the world qualified
(45 | 0.7%)

Dental Therapist

1,480

Total qualified

UK qualified (435 | 29.4%)
EAA qualified (1 | 0.1%)
Rest of the world qualified
(1,044 | 70.5%)

Dental Technician

143

Total qualified

UK qualified (125 | 87.4%)
EAA qualified (0 | 0%)
Rest of the world qualified
(18 | 12.6%)

Dental Hygienist

1,074

Total qualified

UK qualified (482 | 44.9%)
EAA qualified (1 | 0.1%)
Rest of the world qualified
(591 | 55.0%)

Orthodontic Therapist

138

Total qualified

UK qualified (70 | 50.7%)
EAA qualified (0 | 0%)
Rest of the world qualified
(68 | 49.3%)

Clinical Dental Technician

24

Total qualified

UK qualified (22 | 91.6%)
EAA qualified (1 | 4.2%)
Rest of the world qualified
(1 | 4.2%)

UK qualified (7,561 | 81%) EEA qualified (4 | 0.1%)
Rest of world qualified (1,767 | 18.9%)

Total
9,332

Composition of the register by Sex

Total number of Dentists*

47,910



Male **22,196** (46.3%)

Female **25,714** (53.7%)

Total number of DCPs

83,763



Male **6,339** (7.6%)

Female **77,424** (92.4%)

Male (28,535 | 21.7%) Female (103,138 | 78.3%)

Total 131,673

*Note: Six dentists and one DCP did not provide the details of their sex.

Further details of our registration performance can be found in the [Registration statistical report](#)¹³.

13. <https://www.gdc-uk.org/about-us/what-we-do/the-registers/registration-reports>

Fitness to Practise performance

Overview

One of our important roles is to investigate concerns and take action when there is a serious departure from our standards by a dental professional. When concerns are raised with us that meet our threshold, we will investigate if there is an indication that an individual's fitness to practise may be impaired in a manner that may impact public safety or confidence in the dental professionals we regulate.

When we say that a dental professional is “fit to practise”, we mean that they have the appropriate skills, knowledge, character, and health to practise their profession safely and effectively.

However, fitness to practise is not just about a dental professional's clinical performance or health. It also includes any actions they take which could affect public confidence in the professions we regulate. This may include matters not directly related to professional practice, for example, committing a criminal act.

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

The kinds of matters we investigate include the following:

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

If a dental professional's fitness to practise is found to be impaired, we may decide to take no action, or impose a sanction, which includes the following:

- Issuing a reprimand.
- Placing conditions on registration.
- Suspending registration.
- Removing an individual from the dentists' or DCPs' register.

Dental professionals whose fitness to practise has been found to be impaired have a right of appeal to the High Court (or to the Court of Session in Scotland). The PSA also has a right of appeal in cases where they consider that a decision is insufficient for the protection of the public.

Summary of 2025 Fitness to Practise performance

131,680



people on register

110

hearings
held

1,766



concerns received

18



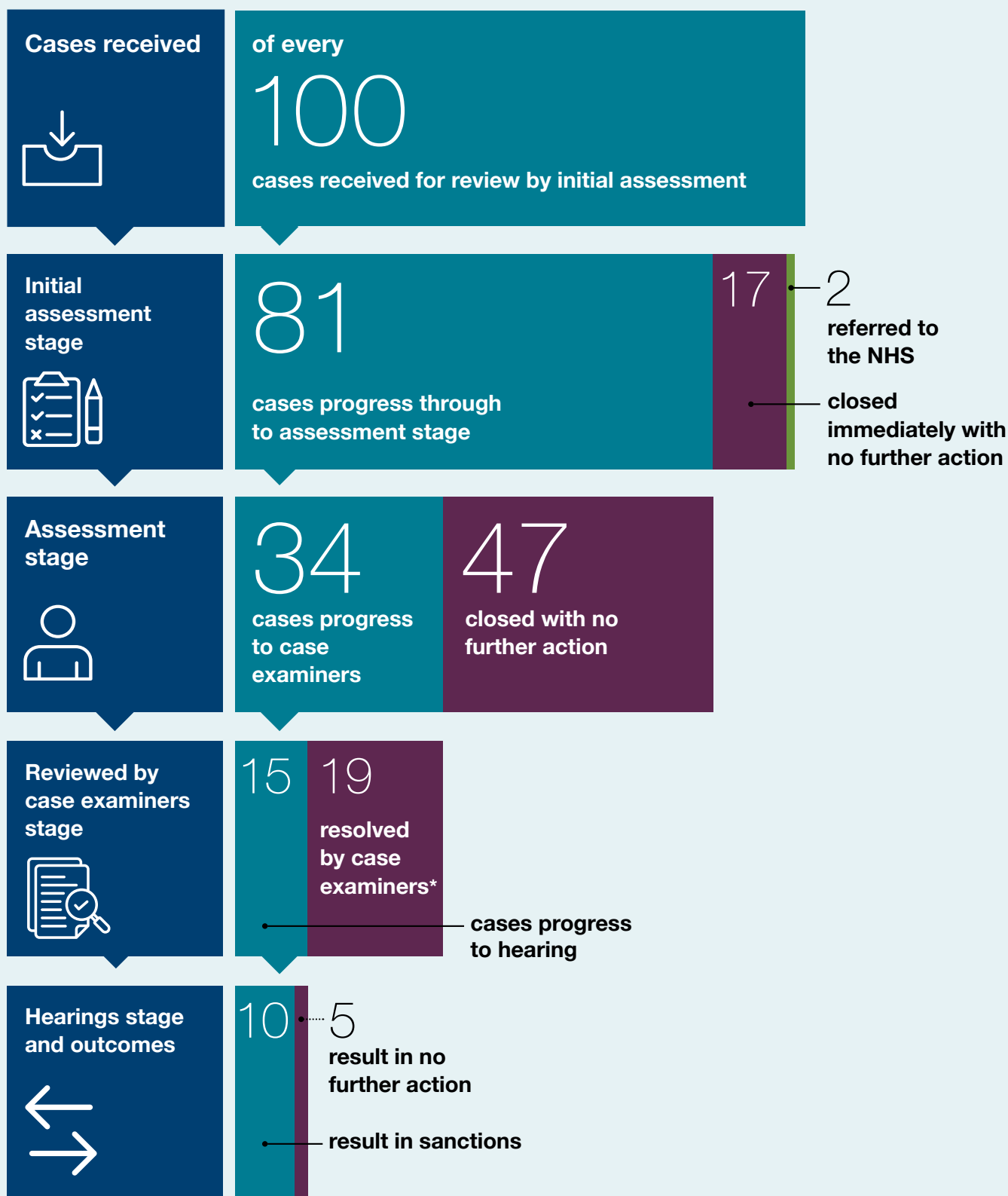
people removed
from register

0.01%

of register

Decision outcome rate at each stage of the Fitness to Practise process in 2025

The diagram below shows the average decision outcomes at the different stages of the Fitness to Practise process (this is the average of cases actioned in 2025 rather than the number of cases received).



*includes cases closed, with advice, warnings, or no further advice

Fitness to Practise activity in 2025

We have made improvements at the earlier stages of the FtP process; however, we recognise that cases are still taking too long to reach conclusion. These improvements included the expansion of Initial Inquiries – a streamlined approach for single patient clinical concerns and less serious conduct concerns to avoid lengthy investigations – has meant that the time taken to conclude the assessment stage for cases in this cohort have reduced from a median of 30 weeks to 16 weeks. We have also made more effective use of our resources, which has meant we have regularly achieved our internal targets in Initial Assessment, Assessment and at the disclosure stage of the FtP process.

However, we know there is more to do, and more improvement work is planned for 2026. Our strategy [Trusted and effective: A strategy for dental regulation 2026-2028](#)¹⁴, includes a specific objective to improve fitness to practise, taking an effective and proportionate approach whilst maintaining public safety.

As part of this, the strategy sets out a priority to scope and develop options for closing FtP cases earlier through employing less adversarial methods, looking at opportunities for earlier interventions around remediation and learning, as well as instigate procedural improvements that can be implemented without legislative change.

Our FtP process comprises several stages, from the assessment of the concerns we receive, through to consideration by our case examiner team and, if the appropriate threshold is met, onwards to the hearing stage before a Practice Committee.

Over the last year, we have seen a sharp rise in the number of concerns being raised relating to registrants' fitness to practise, from 1,401 in 2024 to 1,766 in 2025. This represents an increase of 26% over the last 12 months and a 40% increase since 2022.

The reasons for this remain unclear, but other healthcare regulators are also experiencing a rise in the number of concerns being raised. We are working to better understand what issues may be causing this and talking with fellow healthcare regulators to determine if we share any commonalities.

The increase in concerns has resulted in a higher caseload at the assessment stage at the end of 2025, rising 35% from 564 to 761, although targets were still regularly met. We added additional casework resources to the assessment stage in January 2026 to help us get this caseload within our tolerance range (below 600). Our assessment teams worked hard to maintain performance against KPIs during 2025, with our team constantly reducing the time it takes to deal with cases at this stage without compromising on outcome quality.

Increased activity at the earlier stages of our process led to an additional thirty-six cases being referred for a hearing in 2025. This was due to an increase in throughput in cases from the earlier stages in the process and this referral uplift resulted in more cases awaiting hearings at the latter end of our process.

We also had an increase in cases awaiting a case examiner decision at the end of 2025. This was the result of increased activity at the earlier stages of the process together with the overall increase in volume of decisions made at the Assessment stage. To improve timeliness at the latter stages of our FtP process, we increased the size of our teams, including legal and hearings, to better manage the throughput of work to case conclusion at the Hearings stage.

Separately, we are progressing a number of initiatives to better improve our agility in the medium to long term.

14. https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf

Changes in the average decision outcome rates at the different stages of the FTP process	2023	2024	2025
Of every 100 cases received:			
Progressed for assessment	86	84	81
Progressed for case examiner decision	34	32	34
Progressed for a Practice Committee hearing	13	12	15
Sanctions imposed	11	8	10
No further action	2	4	5

Fitness to Practise activity	2023	2024	2025
New concerns received	1,297	1,401	1,766
Assessment decisions made	1,441	1,294	1,294
Case examiner decisions made	356	515	606
Assessment Caseload at end of year	618	564	761

Many of the assessed cases completed were started before 2025. We referred 42% of the cases reviewed at the assessment stage to case examiners and closed 58% of them. There were 275 case examiner referrals to the Practice Committees, a 39% increase compared to 2024 (198). Case examiners referred 18 of these cases to the Interim Orders Committee.

64% of concerns received came from patients, members of the public or people acting in a public capacity. (2024: 67%).

Further details of our performance can be found in the [Fitness to Practise statistical report, published separately](#).¹⁵

15. <https://www.gdc-uk.org/about-us/our-organisation/reports/fitness-to-practise-reports>



Dental Professionals Hearings Service

The Dental Professionals Hearings Service delivers the adjudication function of the GDC. It provides independent decision-making and is separate from our investigation function.

Cases referred by case examiners are heard by one of three statutory Practice Committees: Professional Conduct, Professional Performance or Health. Each panel is comprised of three panellists, two dental professionals, one of whom must be a dentist, and a lay member. If the registrant is a DCP, one of the panellists must also be a DCP.

The Practice Committees completed 110 initial hearings in 2025 (2024:74). There was an increase in the number of cases awaiting an initial hearing, with 310 at the end of 2025 (2024:209). This was due to the significant increase in the throughput of cases from the Assessment teams as they

improved performance, which led to a higher number of referrals to a Practice Committee, with an average of 23 cases referred each month. (2024: 15.8 cases per month). Of these 310 cases, the number which had missed our nine-month target at the end of 2025 was 139 (2024:77).

The median time for initial hearings to start from a referral by case examiners was 11 months and 10 days (2024:10 months and one day). 30% started within nine months of referral (2024: 43%).

Most of the initial hearings were five days, which is the same as it was in 2024.



**Dental
Professionals
Hearings
Service**

Outcomes of all Fitness to Practise substantive hearings in 2024 and 2025.

Decision made	Number of outcomes		% of total	
	2024	2025	2024	2025
Not impaired	24	37	32.4%	33.6%
Reprimanded	9	13	12.2%	11.8%
Conditions	4	12	5.4%	10.9%
Suspended	19	30	25.7%	27.3%
Erased	18	18	24.3%	16.4%
Total	74 ¹⁶	110	100%	100%

Of the 18 dental professionals who were removed from the register nine were dentists, six were dental nurses, one was a dental nurse, dental therapist and dental hygienist, one was a dental technician, and one was a dental technician and clinical dental technician.

Interim orders

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

In 2025, there were 149 Interim Orders Committee (IOC) decisions (2024:99), up 51% on last year, which was partially attributed to the increased number of concerns received in 2025. Of these, no order was imposed in 52 cases (2024:37), interim conditions were imposed in 59 cases (2024:39) and an interim suspension in 45 cases (2024:23).

16. There was one hearing with two outcomes.

Sustainability

Reporting on sustainability goes beyond financial aspects and encompasses environmental, social, and governance (ESG) goals. We are committed to supporting sustainable practices and measuring progress towards achieving these goals.

Encouraging the right behaviours

We seek to minimise our environmental impact in several practical ways. Our London office has been sustainably designed to prioritise energy efficiency and carbon dioxide (CO₂) reduction, and our building management system enables us to be even more energy efficient. In our Birmingham office, we worked with the landlord to recycle as many waste streams as possible and have improved energy consumption through a better, more efficient heating, ventilation, and air conditioning system. Both offices have motion sensors to turn off lights after a period of inactivity and recycling points in all kitchens.

Staff are encouraged to use public transport and have access to the Cycle to Work scheme for which we provide a bicycle purchase as part of a salary sacrifice employee benefit. Both offices have secure cycle storage facilities.

We have worked hard to reduce the amount of paper we use, and we introduced in early 2026 an online, paperless application process to join the register across all routes to registration. This is expected to reduce paper usage by 75% and consequently lower secure disposal volumes, whilst significantly improving the applicant experience.

We emphasise sustainability in our procurement and investment practices. Our investment advisors, who manage our financial asset portfolio, consider United Nations supported Principles for Responsible Investment concepts in all investment decisions.

In 2025, following a public consultation, we made our move from in-person to remote hearings permanent. Over 90% of all hearings were held

remotely, which has had a significant impact on travel and accommodation costs and allowed us to reduce the number of hearing suites we have.

Estates

Our future estates strategy investigated the benefits of rationalising and downsizing our London estate. Driven by operational, financial, workforce and sustainability considerations, including evolving hybrid working patterns, it emphasised our need to optimise space usage, and accounted for the rising cost of maintaining a large central London office.

We undertook feasibility studies on relocation and co-location, staff engagement and change impact assessments to ensure our estates support productivity, wellbeing, and accessibility whilst aligning with our wider organisational objectives.

We considered finding more suitable and cost-effective London office in late 2025. Final recommendations on moving out of Wimpole Street and a decision on the new office location were agreed with the Council in Quarter 1 2026.



Over 90%
of all hearings were
held remotely in 2025

Sustainability Strategy

We are committed to promoting a culture that prioritises sustainability across the board. To formalise our intent, we will be releasing our first GDC Sustainability Report in 2026.

This report will include measurements of our carbon footprint across estates, travel, procurement, and operational activities, and a review of our existing policies and practices. External benchmarks and regulatory requirements will also be included to ensure our endeavours align with national expectations and industry best practice.

As part of this work, we will define sustainability at the GDC. This is expected to include carbon reduction, energy efficiency, sustainable procurement, and waste reduction. Targets will focus on meaningful, achievable commitments, such as reduction goals and improving environmental performance standards for buildings and suppliers.

Our carbon footprint

Our measurable carbon emissions for 2025 were 210.5 tonnes of carbon dioxide equivalent (tCO₂e), a 15% increase compared to 2024. This was partly driven by more air travel to Northern Ireland and Scotland as we engaged in more in-person stakeholder engagement across the four nations.

Electricity and gas made up the highest source of emissions, accounting for 80.7% of our total.

We calculated our carbon footprint by using readily available data for our energy usage and business travel, using the relevant requirements of the Greenhouse Gas Protocol Corporate Standard, and detailing absolute and normalised (relative) emissions.

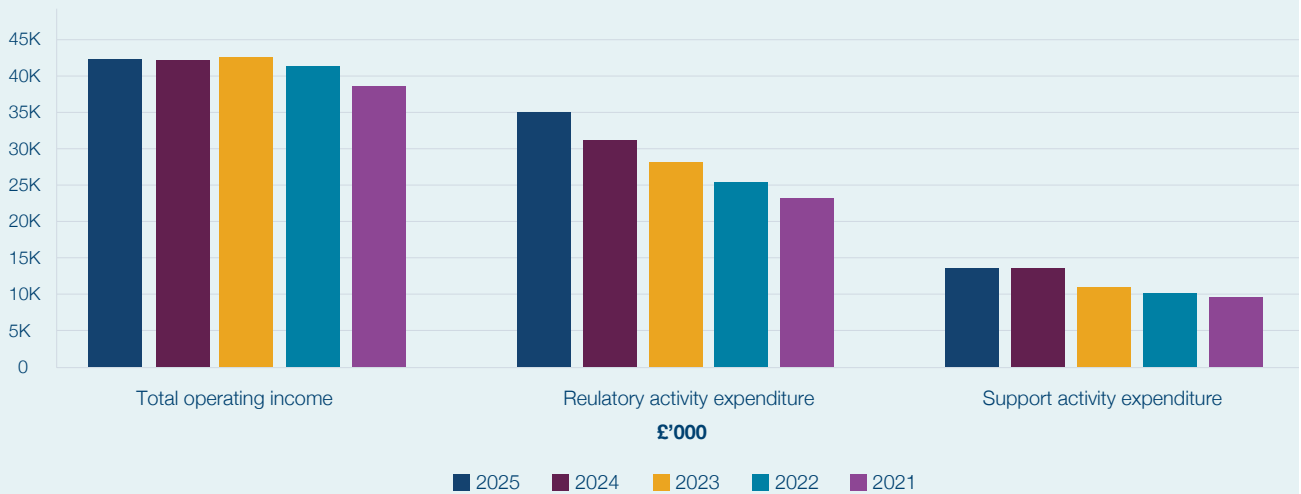
Emission type	Activity	Units 2024	2024 (tCO ₂ e)	% of Total	Units 2024	2024 (tCO ₂ e)	% of Total
Indirect energy (Scope 2)	Emissions from the purchase of electricity, including heat, steam and cooling (KWh).	452,573	86.40	47.2%	479,891	99.36	47.3%
	Emissions from the purchase of gas, including heat, steam and cooling (KWh).	317,222	60.59	33.1%	336,254	61.50	29.3%
Other indirect emissions (Scope 3)	Emissions associated with grid losses, in getting electricity from power plant to organisation (KWh).	452,573	8.98	4.9%	479,891	8.78	4.1%
	Business travel (miles).	393,163	27.20	14.8%	387,293	40.41	19.2%
Total emissions (tCO₂e)			183.17	100%		210.05	100%

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

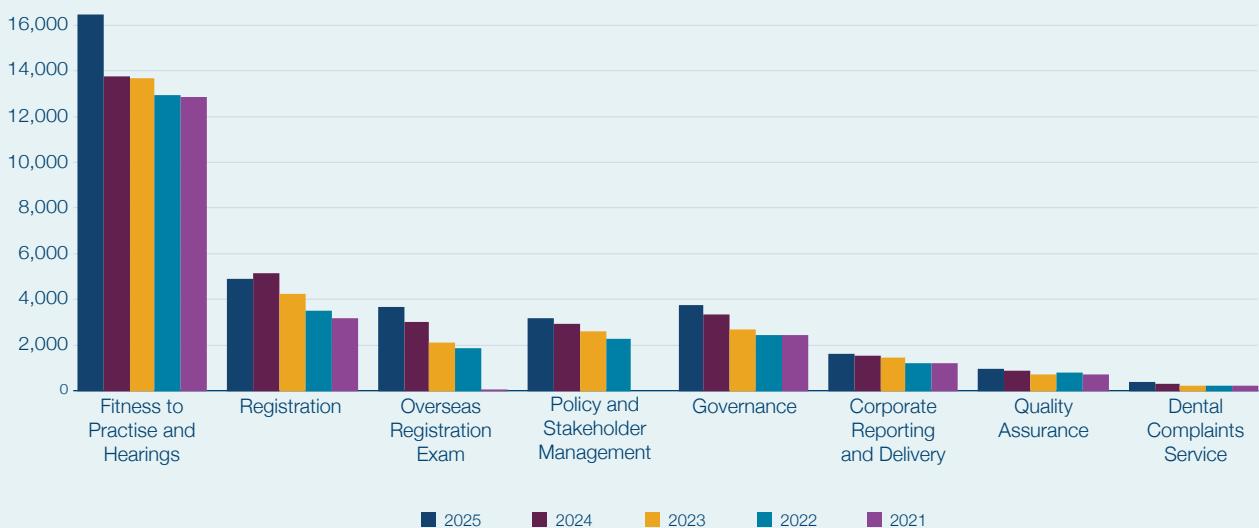
Financial review

The following commentary summarises our net expenditure and financial position as at 31 December 2025, split by regulatory and supporting activities. Further details can be found in the financial statements and the notes to the financial statements on pages 108 to 116.

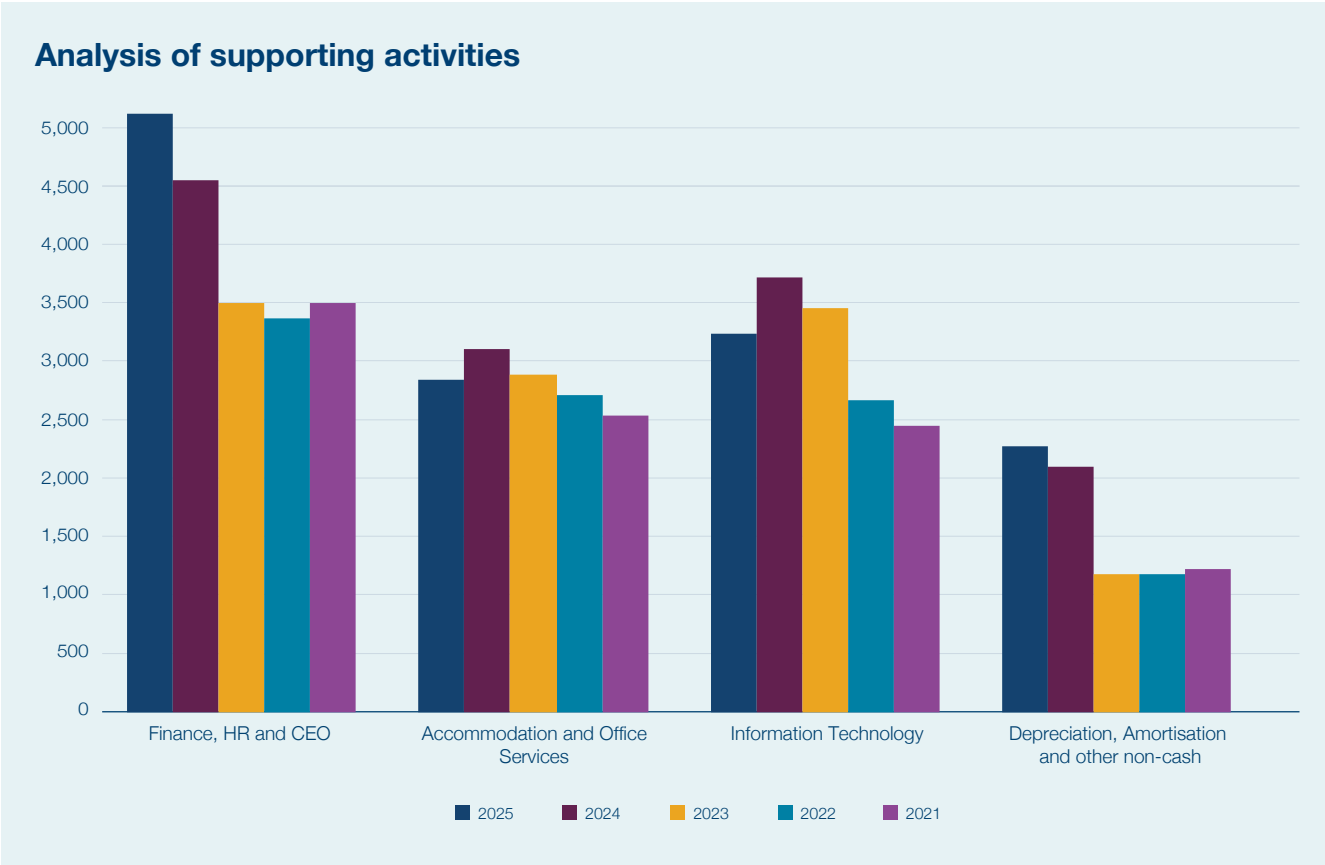
Analysis of income and expenditure (£'000)



Analysis of regulatory activity expenditure (£'000)



*Details of the increase in Fitness to Practise expenditure are summarised in the expenditure analysis section on page 53



Key financial statistics 2025

	Note	2025 £'000	2024 £'000
Operating income:			
Registration fees	2	38,144	39,062
Exam fees	2	4,065	3,004
Other operating income	2	16	29
Total		42,225	42,095
Operating expenditure by activity:			
Regulatory activities		35,169	31,261
Support activities		13,666	13,614
Total		48,835	44,875
Operating surplus		(6,610)	(2,780)
Taxation	7	(664)	(870)
Investment income and adjustment	2,10	2,808	3,307
Proceeds from sale of assets		-	3
Retained surplus		(4,466)	(340)

Of our operating income in 2025, 72.0% was dedicated to the delivery of regulatory activity (2024: 69.7%), 23.3% was used for essential enabling functions (2024: 25.6%), and 4.7% was used for other non-cash expenditures (2024: 4.7%).

Financial commentary

Income analysis

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

Total operating income increased by £0.1m in 2025 to £42.2m, (2024: £42.1m). The key drivers for this increase were:

- £0.9m reduction resulting from additional recognised income in 2024 in relation to overseas DCP applications, where the registration queue from previous years was fully processed during 2024.
- £1.0m increase in Overseas Registration Exam income resulting from an increased number of examination places in 2025.

Expenditure analysis

Total operating expenditure increased by £3.9m in 2025 to £48.8m (2024: £44.9m). The significant (defined as variances over £0.25m) changes to our expenditure by regulatory function in 2025 were:

- An increase of £2.8m to support increased case progression within our regulatory activity on Fitness to Practise and Hearings, comprising of:
 - £1.6m in staff costs specifically for roles required to support increased case progression within our Fitness to Practise function.
 - £0.8m for legal and professional fees, representing the increase in processing of Fitness to Practise cases through to the final stages of the process.
 - £0.4m to support the delivery of our Fitness to Practice hearings.
- A decrease of £0.3m in Registration running costs due to the completion of a number of fixed-term contracts.
- An increase of £0.7m in the running costs of the Overseas Registration Exam relating to extra sittings being made available in 2025.
- An increase of £0.4m for in-house legal expertise, supporting major projects and policy making as part of the internal governance of the Council.
- A decrease of £0.5m in IT related costs due to efficiencies with historical licencing arrangements and reduced hardware support costs in year.
- An increase of £0.6m in our people services team reflecting on ongoing investment in culture change, total reward and workforce development.
- A decrease of £0.3m in non-cash expenditure following the recognition of a provision in 2024 of the likely impact on the GDC arising from the Somerville v Nursing and Midwifery Council (NMC) Court of Appeal ruling on worker status (2022) and a number of non-current assets coming to the end of their useful life.
- An increase in non-cash expenditure to reflect impairment to carried leasehold improvements reflecting asset condition.

Throughout 2025, we continued to benefit from efficiency savings generated from the key recommendations in our 2018 Estates Strategy. We achieved £3.8m of ongoing savings from this project. Cumulative savings over the five years to December 2025 totalled £18.3m.

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

Provisions and contingent liabilities analysis

We recognise provisions where we have a present legal or constructive obligation arising from a past event, where it is probable that settlement will require a financial outflow and where reliable estimate can be made of the amount of the obligation (note 15).

Holiday pay provision

Following the *Somerville v Nursing and Midwifery Council (NMC)* Court of Appeal ruling on worker status (2022), where Mr Somerville was found to be a worker, we conducted a full and detailed review of our own associate engagements. This review concluded that for certain classifications of our associate workforce, those arrangements are consistent with that of worker status.

The Council decided on 30 May 2025 to recognise worker status for the affected associate groups, with those contracts being transitioned from June 2025 to worker contracts.

In our 2024 financial statements, we recorded a £1m provision reflecting the GDC's commitment to address historical annual leave entitlements, with associates receiving compensation for unpaid annual leave accrued during their current engagement.

In 2025, we contacted associates holding 317 of our 340 associate worker appointments with an offer of compensation for accrued unpaid annual leave and a new worker contract for the remainder of their current engagement.

The remaining 23 worker appointments were communicated with in early 2026; these are recognised as a provision of £17k in these financial statements (Note 15).

330 of 340 (97%) appointments have now entered into a new worker arrangement.

Other provisions - Employment related provision

During the year, the organisation reviewed several employment-related matters raised through formal grievance and employment processes. Following completion of this review, it was concluded that a present obligation existed at the reporting date in relation to certain historical employment matters. Accordingly, a provision has been recognised in these financial statements for £161k, representing our best estimate of the expected settlement and obligation.

Other provisions - Legal provision

A provision of £42k has been recognised in relation to legal costs awarded after the year end in respect of litigation existing at the reporting date. We consider the post year end determination to provide additional evidence of conditions existing at the reporting date and have therefore recognised the obligation within the financial statements.

In addition, we have also recognised contingent liabilities totalling £100k in relation to ongoing legal matters (note 20).

In accordance with IAS37 Provisions, Contingent Liabilities and Contingent Assets, certain information relating to legal matters has not been disclosed in these financial statements where we consider disclosure could seriously prejudice our position in ongoing proceedings.

Financial position

The capital employed was £47.8m at 31 December 2025 (2024: £52.3m), comprising total assets of £93.3m (2024: £94.2m) and current and non-current liabilities of £45.5m (2024: £41.9m).

Outlook

We published our new strategy [Trusted and effective: A strategy for dental regulation 2026-2028](#)¹⁷ in November, committing us to making significant changes and improvements over the next three years and then on towards 2030. We also fully refreshed the underpinning delivery plan for 2026-2028 to ensure it aligns with our strategy, which is necessary for our strategy to be viable and affordable.

Our total 2026 budget, agreed by the Council in October 2025, is £4.6m (9.2%) higher than our 2025 budget, reflecting the activity and resourcing required to deliver our strategic objectives:

- Support dental professionals to provide safe and effective care for their patients.
- Maintain high standards for registration and register those who meet them in a timely and effective way.
- Improve Fitness to Practise, maximising patient safety and reducing unintended impacts.
- Work collaboratively to speak up on, influence and address issues that affect patients and the public.
- Maximise the effectiveness of our people, our culture and our systems.

As part of approving an increased budget, we have also committed to deliver an additional 7% efficiency savings over the next five years. This will include money saved from modernising registration processes and using estates more effectively.

In October 2025, the Council also agreed to increase the annual retention fee (ARF) (£698 for Dentists, £108 for Dental Care Professionals), based on modelling assumptions of there being future expected ARF increases in line with CPI. Future adjustments to the ARF will be applied as needed from the 2026 collection (for 2027 registration period) onwards, however any future rises will not exceed the rate of the CPI, except in exceptional circumstances.

Pension fund

In accordance with the financial reporting standard for pension costs, IAS 19, Broadstone Consultants & Actuaries Limited, the pension scheme actuary, valued the defined benefit section of our pension scheme as of 31 December 2025.

The calculations are based on an assessment of the Plan's liabilities. These have been based upon the results of the 1 April 2024 formal triennial actuarial valuation projected forward with allowance for expected investment return, actual contributions and actual cashflows, and have been adjusted to allow for the IAS19 assumptions detailed below. The results are therefore calculated approximately.

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

IAS19 requires the discount rate to be derived from the yield available on suitably dated 'high quality' corporate bonds at the effective date of the calculations. Such bonds are generally interpreted to be rated at the level of AA or equivalent status. The discount rate assumption is 0.3 percentage points higher in 2025 than in 2024, the impact of this movement, all else being equal, is a decrease in the value of liabilities.

Consistent with the approach taken at 31 December 2024, the Retail Price Index (RPI) inflation assumption has been derived as a weighted average of the spot rates from the Bank of England implied inflation curve, based on projected cashflows from a model scheme with a similar duration to our scheme's liabilities. A deduction of 0.1% has then been applied to strip out any inflation risk premium. The RPI assumption, based on market conditions at 31 December on this basis is 3.1% per annum.

17. https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf

The proposed RPI assumption is 0.2 percentage points per annum higher than at 31 December 2024, which is due to a small increase in inflation expectations over the period. This increase, all other things being equal, in assumed inflation will lead to a small increase in value placed on the liabilities.

Long-term projections published by the Office for Budget Responsibility have previously suggested a median gap between RPI and CPI of around 1% per annum. The Bank of England's central long-term estimates have suggested a similar gap. Following the confirmation of changes to RPI from 2030, it is reasonable to assume that the 1% per annum gap between RPI and CPI will persist until 2030 but will reduce to very low levels (the difference between CPI and CPIH) thereafter.

In the interests of a pragmatic approach, a single 'average' rate for assumed CPI will be used, as in previous years. An average RPI-CPI 'wedge' of 0.4% per annum has been applied consistent to our assumptions last year.

The proposed CPI assumption based on market conditions at 31 December on this basis is 2.7% per annum (2024: 2.9%).

At 31 December 2025, the Plan had a surplus of £8.3m based on the IAS19 assumptions adopted. Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted to limiting the surplus in the financial statements as we are not able to obtain the full economic benefit from that surplus.

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

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

Liquidity risks

Our cash balance decreased to £54.7m (2024: £58.4m) at the close of the year. The balances are cyclical and peak in December/January and in July/August when most dentists and DCPs pay their respective annual retention fees in full, with a small number choosing to pay their annual retention fee through four quarterly instalments. Our expenditure is evenly spread throughout the financial year.

We regularly assess our future liquidity, and this work supports the preparation of the accounts as a going concern. This work was completed in detail and considered by the Council as part of our 2026–2028 Delivery Plan preparation round in October 2025 and last updated in February 2026.

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

Those balances not needed for short-term operational reasons are invested in line with our investment principles, which were last reviewed by the Finance and Performance Committee in November 2023.

Reserves

Total reserves held at 31 December 2025 were £47.8m (2024: £52.3m), of which general reserves were £39.6m (2024: £45.2).

At 31 December 2025, we held £26.0m of liquid and immediately available uncommitted reserves ("free reserves"). In common with other healthcare regulators, we hold free reserves to ensure that our regulatory activities can continue through any period of unforeseen reduction in income or increased expenditure (financial risk).

Our free reserves are also held to mitigate against any slippage/deferment of our operational activity between years, short-term fluctuations in the value of our investment portfolio and defined benefit pension scheme obligations. Any short-term fluctuations in financial valuations can impact the value of free reserves at our disposal year-to-year.

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

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

Our Reserves Policy for 2025–2028 was reviewed and agreed by the Council in October 2025 and was set with reference to the level of financial risk facing our organisation. The Council aims to manage our reserves at a level that is neither excessive nor places our solvency at risk.

The Council's approved Reserves Policy has regard to the:

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

In setting a target level, the Council considered the Reserves Policy and current uncertainties we face as an organisation and increasing levels of financial risk. The Council decided that free reserves at a minimum of two and a half months of operating expenditure and a maximum of four and a half months remained appropriate; however, the target would increase to four months of operating expenditure (2024: three months); as adjusted for our current assessment of financial risk, by the end of our current three-year plan of strategic activity.

Our actual level of free reserves at 31 December 2025, as adjusted for our current assessment of financial risk, is 4.0 months of operating expenditure. This level is reflective of the peaks and troughs of our income and expenditure, over the lifetime of a three-year delivery plan, and is within the Council's acceptable Reserves Policy range.

Our reserves position at the reporting date is below:

General reserves at 31 December 2025		£000
		39,558
Of which:		
Reserves committed to fixed assets		(14,080)
Forecast movement in general reserves per the 2026–2028 delivery plan		(9,818)
Current assessment of net financial risk over the 2026–2028 delivery plan		327
Free reserves as adjusted for current assessment of financial risk		£15,660
		3.4 months

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

External auditors

The accounts have been audited by our auditor, The Comptroller and Auditor General, National Audit Office, 157–197 Buckingham Palace Road, Victoria, London SW1W 9SP.

Disclosure of audit information to the auditors

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

Tom Whiting,
Chief Executive, Registrar, and Accounting Officer

19 June 2026

Section two:

Accountability report

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



Corporate Governance Report

The GDC is a body corporate constituted under the Dentists Act 1984.

The Council is the GDC's strategic body. It decides policy, sets strategic direction and approves key organisational changes. The Council works to promote public safety and ensure the public has confidence in the dental profession.

The Council consists of 12 members: six non-registrant (lay) members and six registrant members (who are currently registered with the GDC). The Council members are appointed by the Privy Council, and the appointments process is assured by the Professional Standards Authority.

Council Members are collectively responsible for:

- Setting the strategic direction of the GDC within its statutory framework.
- Ensuring that the public and stakeholders have confidence in the GDC in conjunction with the Chief Executive.
- Holding the Executive to account for the management of day-to-day operations and ensuring that the GDC's operations are organised in ways which facilitate the delivery of core functions to best effect.
- Ensuring that the Council models the principles of public life and the GDC's leadership behaviours.

The Chair is responsible for:

- Providing leadership of the Council and the GDC and ensuring the Council sets the strategic direction of the GDC within its statutory framework.
- In partnership with the Chief Executive, leading the external relationships of the GDC, ensuring that the public and stakeholders have confidence in the GDC.
- Providing challenge and scrutiny of the GDC's operations, ensuring that they are aligned with the organisation's strategic direction.
- Setting a positive tone, behaviour and culture for the organisation

Council remit

Standing Orders set out how the Council will operate. Matters reserved to the Council are:

- The GDC strategy.
- Statutory rulemaking.
- Approval of the annual business plan and budget.
- Approval of the annual report and accounts and any report required to be laid before the Houses of Parliament and the Scottish Parliament.
- Holding the Executive team to account for its management of the organisation.
- Oversight of strategic risks and setting the risk appetite.

Council membership and meeting attendance in 2025

Member	Lay/Registrant	Council attendance
Lord Toby Harris (Chair)*	Lay	4 of 4
Helen Phillips (Chair)**	Lay	1 of 1
Reshard Auladin	Lay	5 of 5
Ilona Blue	Lay	4 of 5
Donald Burden	Registrant	4 of 5
Mike Driver**	Lay	1 of 1
Bill Gunnyeon**	Lay	1 of 1
Anne Heal*	Lay	4 of 4
Angie Heilmann	Registrant	5 of 5
Serbjit Kaur	Registrant	5 of 5
Sheila Kumar*	Lay	4 of 4
Mike Lewis	Registrant	5 of 5
Timea Milovecz	Registrant	5 of 5
Simon Morrow	Registrant	5 of 5
Laura Simons	Lay	5 of 5

*Council Member until 30 September 2025

**Council Member from 1 October 2025

More information summarising the experience of our Council members can be found in the [Council members page](#)¹⁸ on our website.

18. <https://www.gdc-uk.org/about-us/who-we-are/the-gdc-council/council-members>

Statutory committees

There are six statutory committees which carry out the work of the GDC, comprised of independent lay and registrant panellists and which are accountable to the Council. Council Members do not sit on the statutory committees.

Investigating Committee

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

Interim Orders Committee

Considers whether it is necessary to impose an interim order based on the information available at that time. In doing this, it considers if there is a risk to public protection, is in the public interest or is in the registrant's own interests and whether a registrant's practice needs to be restricted.

Professional Conduct Committee

Decides if a registrant's ability to practise as a dental professional is impaired by the alleged misconduct, caution, conviction, or decision of another regulatory body. Alongside conduct issues, the Professional Conduct Committee may also consider health or performance issues.

Health Committee

Considers cases where a dental professional's ability to practise may be affected by a physical or mental health condition. It may also, alongside any health matters, consider conduct or performance issues.

Professional Performance Committee

Considers allegations where it appears that a dental professional's performance is deficient and where this may amount to an impairment in their fitness to practise.

Registration Appeals Committee

Considers appeals from dental professionals for the following reasons:

Refusal of registration.

Removal from the Register*.

Refusal to restore to the Register*.

Removal from the Register for failure to meet requirements for continuing professional development (CPD).

*Registration Appeals Committees do not deal with appeals in relation to decisions by Practice Committees where dental professionals have received a sanction or been erased.

Non-statutory committees

During 2025, the Council was supported in its role and functions by three non-statutory committees: the Audit and Risk, Finance and Performance, and Remuneration and Nomination committees. The purpose of these non-statutory committees is to ensure detailed monitoring and scrutiny of certain matters on the Council's behalf, and to give the Council assurance based on this. The committee chairs provided updates to the Council after each meeting and an annual report to the Council summarising activity against their work programmes.

Each committee is comprised of both registrant and lay Council Members. In addition, the Audit and Risk Committee and the Remuneration and Nomination Committee are each supported by an Independent Member.



Audit and Risk Committee

The remit of the Audit and Risk Committee is to support the Council by scrutinising the comprehensiveness and reliability of assurances on governance, internal control and risk management systems, and independent sources of assurance provided by the internal and external audit services.

Key activities

The Audit and Risk Committee reviews the Annual Report and Accounts before submission to the Council for approval and scrutinises the arrangements in place for raising concerns in relation to fraud, whistleblowing, and special investigations.

In 2025, the Committee reviewed the GDC's internal audit programme and provided scrutiny on the approach to managing strategic risk. The Chief Executive provided regular updates on key developments in the organisation, including emerging risks and priorities in areas such as

the Overseas Registration Examination (ORE) procurement, digitalisation, Fitness to Practise and legislative change and improvement.

Through the course of the year, the Committee identified and monitored significant risks to the organisation and held related risk assurance deep dives. There was regular contact with other Committee Chairs, professional advisors and the Council, to ensure all relevant issues were appropriately escalated.

Over the course of the year, significant attention was given to the Internal Audit Recommendation Tracker, and the Committee received internal audit reports from RSM, in accordance with the internal audit plan. The Committee also agreed on the revised In-House Internal Audit Terms of Reference.

The Committee approved the Gifts and Hospitality Policy and the Declarations of Interests Policy. It also approved the Anti- Fraud, Bribery and Corruption Policy and Whistleblowing Policy.

Membership

Member	Attendance
Sheila Kumar (Chair)*	4 of 4
Mike Driver (Chair)**	1 of 1
Simon Morrow	5 of 5
Serbjit Kaur	5 of 5
Laura Simons	4 of 5
Elizabeth Butler (independent member)	5 of 5

* Committee Chair/Member until 30 September 2025

** Committee Chair/Member from 1 October 2025

Finance and Performance Committee

The remit of the Finance and Performance Committee (FPC) is to provide assurance to the Council by:

- Challenging and monitoring the Executive on financial and other performance metrics.
- Working with the Executive to develop an appropriate and proportionate data set to enable the Council to carry out its functions.
- Providing scrutiny and challenge to the Executive on major operational matters with a material financial impact.
- Working with the Executive in developing the GDC's financial strategy and business plan for the first year of the new strategy.

Key activities

In 2025, a substantive part of the workplan of the Committee was the scrutiny and oversight of the development of the Business Plan 2026–2028 (previously termed Costed Corporate Plan) and the 2026 budget, which were both approved by the Council in October 2025. This work included

delivery, resourcing, and budget plans to enable delivery of the new Strategy for 2026–2028.

The Committee discussed the new approach to, and initial outputs and financial modelling of, the GDC Medium Term Financial Strategy.

The Committee provided in-depth scrutiny of organisational performance, by receiving an overview of operational delivery, portfolio and financial performance for each quarter as well as interim performance updates. The Committee endorsed proposals for improving the approach to presenting organisational performance to the Council and publishing performance information on the GDC website. In addition to regular scrutiny of organisational performance, the Committee also reviewed and scrutinised significant initiatives, such as the proposals to implement a new paperless registration system (MyGDC) and the optimisation of the GDC's estate.

The Committee undertook reviews of the Financial Policies and Procedures as part of wider banking and financial arrangements. The Committee also completed in-depth reviews covering specific areas and providing assurance regarding the work of the Dental Complaints Service (DCS), the IT function and the Legal and Governance directorate.

Membership

Member	Attendance
Ilona Blue (Chair)	8 of 8
Reshard Auladin	7 of 8
Donald Burden	8 of 8
Bill Gunnyeon*	2 of 2
Anne Heal**	6 of 6

* Committee Member from 1 October 2025

** Committee Member until 30 September 2025

Remuneration and Nomination Committee

The remit of the Remuneration and Nomination Committee (RemNom) is to provide assurance to the Council by scrutinising the reward approach for the Chief Executive and Registrar, Executive Directors, Council Members, Independent Members of non-statutory committees, and specific Associate postholders.

The Committee scrutinises the process for appointment and appraisal of the Chief Executive and Registrar, Council Members, and Independent Members of non-statutory committees, as well as the arrangements for the succession plan for the Chief Executive and Registrar.

Key activities

In 2025, the Committee approved the appointment process for the recruitment of the Council Chair and two Council members, who were all appointed during the year.

The Committee approved the revised Council Members and Independent Governance Associates (IGA) Appointments Policy. It also approved the appointment and reappointment processes for Council Members and IGAs for 2026. Equality, Diversity and Inclusion (EDI) was a key consideration for the Committee in respect of the appointment and induction processes.

The Committee scrutinised and approved the appraisal process for the Chair, Council Members and IGAs for 2025 and endorsed the proposed objective-setting process for 2026 for the Chair and Chief Executive.

The Committee received updates on the delivery of succession planning and talent management. Assurance was also received on the progress and outcomes in employee development, leadership capability building, and performance management frameworks.

The Committee also discussed the proposed approach regarding the employment status and subsequent remuneration of the GDC's Associate groups.

Membership

Member	Attendance
Anne Heal (Chair)*	4 of 4
Angie Heilmann (Chair)**	5 of 5
Reshard Auladin***	1 of 1
Bill Gunnyeon ***	1 of 1
Mike Lewis	5 of 5
Timea Milovecz	5 of 5
Jane Slatter (Independent member)	5 of 5

* Committee Chair/Member until 30 September 2025

** Committee Chair from 1 October 2025

*** Committee Member from 1 October 2025

Appointments Committee (the Statutory Panellists Assurance Committee)

The Council has exercised the power to establish an Appointments Committee, which is named the Statutory Panellists Assurance Committee (SPC). It is governed by the General Dental Council (Constitution of Committees) Rules Order of Council 2009.

The remit of the SPC is to provide assurance to the Council by scrutinising the process for the appointment of members of the Council's Statutory Committees, and their advisors. The Committee also scrutinises the process for oversight of the performance of the Statutory Committee members and provides advice on the oversight of the performance of advisers.

Key activities

In 2025, the Committee received regular updates on the learning and development programmes for panellists, as well as on the quality assurance framework that supported Statutory Committee decision-making.

The Committee also received a comprehensive overview of the performance of the Dental Professional Hearings Service (DPHS), case progression and case management improvements.

The Committee provided scrutiny on the approach to assessing the performance of individual panellists and received regular updates on the recruitment of a cohort of legal and professional advisers. The Committee also approved the reappointment of a number of panellists and the appointment of panel chairs.

Membership

Member	Lay/registant	Attendance
Ross Cranston (Chair)	Lay	4 of 4
Carol Ashton	Lay	4 of 4
Philip Sycamore	Lay	4 of 4
Jasvinder Matharoo	Registant	4 of 4
Sarah Ramage	Registant	4 of 4

Statement of Accounting Officer's responsibilities

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

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

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

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

As Accounting Officer, I have considered the above requirements, and I am of the opinion that they have been complied with in all material circumstances, with any significant issues being detailed in the Governance Statement that follows.

Governance statement



In my role as the Accounting Officer, I am responsible for maintaining effective governance and ensuring that a sound system of internal control is in place to support the GDC's policies, aims and objectives, whilst safeguarding the organisation's assets, for which I am personally accountable."

In carrying out my responsibilities as Accounting Officer, I take into consideration – but am not bound by – the guidance provided in [Managing Public Money](https://www.gov.uk/government/publications/managing-public-money).¹⁹

In making my assessment, I have drawn on reports by, and discussions with, internal auditors and by ongoing monitoring of our risk registers. I also drew assurance from the Executive Leadership Team of the GDC, the suite of performance and financial management information produced by the organisation, and the work of the Council and its committees.

As the GDC is not classified as an arm's length body, it is not required to comply with Corporate Governance in Central Government Departments: Code of Practice 2017. We nevertheless consider the good practice principles expressed in that document in developing and reporting on our governance arrangements. Our practices to ensure effective, transparent and accountable governance are set out in the Board Effectiveness section of this statement.

Board effectiveness

In October 2024, the Council appointed Campbell Tickell to conduct a review of its effectiveness. The Council identified effective stewardship, collective decision-making and constructive challenge as the main focus areas for the review. In addition, the Council was keen for the review to consider the culture of the Council and its impact on behaviours and organisational culture.

The Board Effectiveness Review was reported to the Council at its public meeting on 28 February 2025, with the recommendations accepted. An action plan was subsequently developed to implement the changes. Progress against these actions is monitored through the regular scrutiny of organisational performance.

The Council had discussions on Board development in September 2025. This was part of a three-year rolling programme of development to ensure that the Council, and its future iterations, continue to be well equipped with the necessary Board skills to deliver effective leadership. On an individual level, and in line with accepted best practice, Council Members took part in annual appraisal meetings. As preparation for those discussions, individuals were encouraged to reflect on their own performance and to identify areas for development and improvement.

As in previous years, the Council obtained assurance on the effectiveness of its non-statutory committees by receiving written assurance reports at each of its Council meetings from the Chairs of the Committees on the work that had been undertaken on behalf of the Council since its last meeting, and annual reports from each committee.

19. <https://www.gov.uk/government/publications/managing-public-money>

Executive Leadership Team

The Council is supported by staff, led by the Chief Executive, and the other members of the Executive Leadership Team (ELT).

The Council sets the strategy and policy and determines the outcomes and outputs of the GDC in support of its purpose and values. The means by which those outcomes and outputs are achieved is a matter for the Chief Executive and ELT. The ELT is responsible for:

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

During 2025, the ELT met fortnightly.

The areas of responsibility of the members of ELT during 2025 were as follows:

Chief Executive: Tom Whiting

In addition to his role as Chief Executive, Tom Whiting is also the Registrar and Accounting Officer.

Chief Operating Officer: Gurvinder Soomal

Business Intelligence and Project Management Office (PMO), Customer Service Operations, Facilities, Finance and Procurement, Internal Communications, IT, People and Organisational Development, Programme and Portfolio Delivery, Risk Management and Internal Audit.

Executive Director, Regulation: Theresa Thorp

Registration, Fitness to Practise, Dental Professionals Hearings Service, and Dental Complaints Service.

Executive Director, Strategy: Stefan Czerniawski

Education and Quality Assurance, Policy and Research, and Communications and Engagement.

Executive Director, Legal & Governance: Clare Paget (until 18 March 2025)

Governance, Legal Presentation Services, In-house Legal Advisory Service, and Information Governance.

Executive Director, Legal & Governance: Katie Spears (from 10 March 2025 as Interim and then from 23 April 2026 in the permanent position)

Governance, Legal Presentation Services, In-house Legal Advisory Service, and Information Governance.

Associate Directors, known as the Senior Management Team, play a crucial role in delivering the GDC's organisational priorities and leading staff teams.

Conflicts of interest

For all public bodies, it is essential to maintain public trust and confidence in the organisation and individuals associated with it. Where a conflict of interest does arise, the principles of transparency and integrity apply, and the GDC requires disclosure of such conflicts to allow the organisation to manage the conflict accordingly.

The GDC aims to ensure that conflicts of interest are managed consistently to protect the integrity of decision-making in the organisation and ensure that Council Members and Independent Governance Associates are able to act consistently with their responsibility to act in the public interest.

There are clear arrangements in place for the management of any conflicts of interest. We maintain a [Register of interests for the ELT](#)²⁰ and a [Register of interests for the Council](#)²¹, which can be found on the individual profile page of each member. This is reviewed regularly and has a current record of interests and relevant information.

Oversight of strategic risks

We adhere to Enterprise Risk Management (ERM) methodology for Risk Management and maintain a live Strategic Risk Register (SRR), which our ELT owns. The Council are responsible for setting risk appetite.

The SRR is reviewed, scrutinised and approved by the ELT, presented for review and scrutiny at each Audit and Risk Committee (ARC) meeting, and reported at each Council meeting. Risk horizon scanning sessions are held across the GDC, including with ELT and the ARC.

To ensure its completeness and that all risks included within the SRR are strategic, beneath the SRR are directorate-level Operational Risk Registers (ORRs). These ORRs are sub-categorised by team and reviewed and updated every month. Risk Management training sessions are provided to all new staff, and refresher team risk management workshops are provided as required.

Oversight and monitoring of the SRR by the ELT, ARC and Council allows an assessment of the extent to which strategic risks are being mitigated through effective controls. This includes identifying risks outside of the Council's risk appetite and helps determine how the organisation is performing against the risk exposure thresholds that are set by the Council.

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

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

20. <https://www.gdc-uk.org/about-us/who-we-are/the-executive-team>

21. <https://www.gdc-uk.org/about-us/who-we-are/the-gdc-council/council-members>

Disclosure of principal risks, issues and uncertainties

The potential causes and consequences of all identified risks are formally considered, as is the control framework to mitigate them and any upcoming mitigations that will further reduce exposure. We also consider and monitor how long risks are expected to be risks.

We operate a 'three lines of defence' model and use this to consider available assurances to support how a risk is being managed and how effective our control framework is. During 2025, all risks were aligned to organisational priorities to ensure that the link between the risks, performance and achievement of strategic objectives could be evaluated.

SRR risks are identified due to the strategic nature of the potential consequences of the risks, and not necessarily due to the GDC being exposed to a significant amount of risk.

We have strategic risks concerning the GDC achieving and maintaining PSA standards, which align with other identified risks regarding the GDC being an effective regulator and our ability to be able to protect the public. These include:

- Being able to respond quickly and suitably to changes in the internal or external environment.
- Delivery of the ORE.
- Having suitable and appropriate EDI processes, both as a regulator and an employer.
- Delivery of the Strategy/ Business Plan.
- Whether education and continuous personal development are producing and maintaining good dental professionals.

Strategic risks have also been identified in relation to the GDC's corporate functions, including risks in relation to business disruption caused by a successful cyber-attack, creating and maintaining a resilient workplace that is considerate of staff wellbeing, and having effective and consistent data governance processes and practices.

There are risks where the cause or causes are outside of the control of the GDC. We are always mindful of these, to ensure that if they occurred, we would be in a position to reduce the exposure of these as much and as quickly as possible. Examples of these risks include the potential of a consolidation of healthcare regulators; legislative changes that impact our use of Associates; and the supply of NHS dentists.

Whistleblowing

We are committed to being open and accountable and maintaining high ethical standards in everything we do. All GDC staff and associates have important roles to play in achieving this goal, and part of this responsibility is to raise concerns when things go wrong and to respond to concerns brought to us as a regulator.

We report annually on the discharge of our prescribed body duties where disclosures are made to us by whistleblowers. This data is compiled in a joint whistleblowing disclosures report issued by all health professions regulators to highlight our coordinated efforts in working together to address the serious issues raised with us. From 1 April 2024 to 31 March 2025, we received 79 disclosures of information (which was the same number as the previous period).

During this period, we reviewed and amended our process and procedures for the identification of whistleblowers. Our initial reporting webform was amended to allow individuals raising concerns to self-identify at the earliest stage possible as a whistleblower. In addition, all concerns received, including those who self-identify as whistleblowers, are now reviewed first against the statutory definition of a whistleblower to confirm how the individual reporting the matter is identified.

We continue to receive a high proportion of disclosures for the size of the register. However, it is worth highlighting that the majority of dentistry is provided in a primary care setting and outside the more robust clinical governance framework that characterises some other forms of healthcare. This may mean that alternative disclosure routes are not available in many dental settings, resulting in a larger proportion being reported to the regulator.

We also operate an internal whistleblowing policy for our employees, contractors, Council members and partners, which was reviewed in 2025.

Internal Audit Services

The GDC has an internal audit team and an independent audit service, provided by RSM. Following an assurance gap analysis of the strategic and operational risk registers, an internal audit plan for 2025 was developed with RSM and approved by the ARC.

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

In 2025, RSM completed Internal Audit assurance reports on:

- Contract Management.
- Facilities Management.
- Project Risk Management.
- Key Financial Controls.
- Internal Communications.
- Equality, Diversity and Inclusion (draft).

The first five of these audit reports have been considered and accepted by the ARC, with the final report to be considered in 2026. Following these audits, each individual audit assignment was given an audit rating of 'Reasonable Assurance' which is the second highest assurance level available. No high priority recommendations were made as part of any of these reviews.

All the recommendations detailed the actions and timescales that were agreed upon to address the identified weaknesses and to satisfactorily improve the design/ application of the control framework.

RSM's overall internal audit opinion, based on work done in 2025, was that the GDC has an adequate and effective framework for risk management, governance and internal control. However, their work identified further enhancements to the internal control framework to ensure it remains adequate and effective.

We have in place a centralised internal audit recommendation implementation tracking function. A recommendation tracker is maintained, and confirmation and verification are sought from recommendation owners on the status of recommendations when their implementation date is reached. Performance against how recommendations are implemented is reported to the ELT and ARC throughout the year.

Management Information and Performance Reporting

The Business Plan 2026–2028 was developed in 2025 alongside the GDC Strategy 2026–2028 to align fully with each other. The Business Plan replaces the previous Costed Corporate Plan as a more strategic level product, setting out the roadmap of goals the GDC will achieve towards our strategic objectives and the aims for 2030.

In 2025, detailed planning was performed to set the resourcing plans and budget required to deliver the Business Plan 2026–2030 roadmap. In October 2025, the Council approved the Business Plan and Strategy for 2026–2028 and forecast budget for the same period.

Delivery against the Costed Corporate Plan for 2025 and the organisation's performance was monitored throughout the year by senior management using management information reporting and overseen by the ELT, using organisational performance reporting of progress towards the priorities set out in the plan, in addition to performance reporting of Key Performance Indicators. Organisational Performance was reported quarterly to the Finance and Performance Committee (FPC) and to Council, with the quarterly report to Council published on the GDC website.

The addition of a quarterly report to Council and the publication on our website was newly introduced in 2025, to provide more regular transparency of the Council's review of performance than the previous annual review.

The FPC scrutinises our quarterly performance reporting and provides assurance to the Council on the organisation's overall performance. The FPC will escalate any areas of particular concern that require consideration by the Council in their quarterly review.

Information Governance

Following the completion of the Information Commissioner's Office's Accountability Framework in early 2025, several areas were identified to improve our Data Protection compliance. To address these, we agreed on a range of activities with our Internal Audit team, which included follow-up sessions where we provided evidence that the tasks were complete.

Changes made in 2025 included the establishment of a Data and Information Steering Group, updates to the Corporate Privacy Notice, and improvements to timeliness and accountability in Data Protection Impact Assessments. The remaining framework activities will continue to be completed in 2026.

Information requests

During 2025, we received a total of 401 requests for information (2024:317), an increase of 26% compared to 2024.

We responded to a total of 405 requests, including some that were received in 2024. This included 243 (2024:181) requests for information under the Freedom of Information (FOI) Act and 162 (2024:136) for personal data under the DPA, known as subject access requests (SARs). This was an increase of 28% compared to 2024. Request numbers remained stable throughout the year, with a small drop in requests around August and September.

We also record 'complex' requests. These are requests that involved several different teams, disparate information or technically challenging exemptions from disclosure. During this period, we recorded 45 complex requests, a decrease of 25%. (2024:60).

Despite the increase in request volumes 95% of FOI requests (237) were responded to within the statutory timeframes (20 working days) or an extension was appropriately claimed to carry out a public interest test. 98% of subject access requests (161) were responded to within the statutory timeframes (one calendar month) or an extension was appropriately claimed.

We had 14 complaints from 10 different complainants to the Information Commissioner's Office (ICO) in 2025, which were a mix of FOI and SAR complaints. This represents a significant increase from the three complaints received in 2024. Of these complaints, only 1 was upheld by the ICO, and in this matter, we were asked to confirm that the information was held rather than using 'neither confirm nor deny'. Some notable complaint requests included:

- Four complaints were raised in connection to the application of the GDC's use of a Section 40 (*personal data*) exemption to withhold the requested information.
- A complaint was raised in connection with the refusal to provide an audio recording of a hearing.
- A complaint was raised because the requester considered that we held information when we had said that we did not.

Data security incidents

During 2025, we continued to centrally record, manage, and report on data security incidents. We also undertook internal communications to help raise awareness of the need for data security incidents, including attending sessions in person to present on DSIs.

We recorded incidents about the use, access, publication and destruction of personal data by the GDC, and third parties where GDC information is affected. We also record 'near misses' where a data breach almost occurred, so that we can learn from these events. Not all data security incidents recorded are personal data breaches.

We recorded 214 Data Security Incidents in 2025 (2024:152). This was a significant increase, and we believe it reflects an increased awareness of the need to report incidents. Where a personal data breach has been identified, we take action to ensure that any information lost or disclosed inappropriately through accident or error is recovered or destroyed where possible. In addition, we ensured that any risks were assessed and responded to, and that any lessons learned were captured to prevent recurrence and improve our service.

Of the 214 data security issues we recorded, four were personal data breaches that we assessed and reported to the ICO. This was due to the sensitivity of the information involved. The ICO determined no further action would be taken for each of these reports.

Conclusion

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

Tom Whiting,

Chief Executive, Registrar, and Accounting Officer

19 June 2026

Remuneration and staff report

Our external auditors, the National Audit Office (NAO), has audited the sections which are marked as 'subject to audit' in the header.

Remuneration report

Council Member remuneration policy

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

Council Member remuneration was last reviewed by the Remuneration and Nomination Committee in February 2022, and there was also a light-touch review in June 2023. The committee agreed to retain the current level of remuneration of Council Members, with this decision being supported by the Council in September 2023. The Council Member Remuneration Policy will next be reviewed in 2026.

For 2025, the remuneration for the Chair was set at a rate of £55,000 per annum, based on an average commitment of 2.5 days a week.

In 2025, Council Members were remunerated at an annual rate of £15,000, based on an average commitment of 25 days per annum. An annual supplement of £3,000 applied to committee chairs and to the Senior Independent Council Member for the activities carried out in respect of those roles.

Executive Leadership Team remuneration policy

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

Salary progression for an Executive Director is dependent on the individual's performance and external benchmarking of pay for comparable roles. Whilst the Chief Executive agrees the pay for Executive Directors, any salary increases or other payments are subject to scrutiny by the Remuneration and Nomination Committee.

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

A pay award of 3% was applied to Executive Leadership Team member pay scales from 1 April 2025.

In 2025, the Chief Executive and the Chief Operating Officer's contracts of employment required a termination notice period of six months by the employee or employer. The remaining Executive Directors' contracts require a termination period of three months to be given by the employer or employee after completion of the probationary period.

All the Executive Directors are eligible to be members of the master trust pension scheme.

Staff remuneration policy

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

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

A pay award of 3% was awarded to all members of staff from 1 April 2025.



Council Members' fees and expenses (subject to audit)

	Fees to nearest £1,000		Benefits in kind to nearest £100		Pension benefits to nearest £1,000		Total £000	
	2025	2024	2025	2024	2025	2024	2025	2024
Helen Philips From 1 October 2025 (full year equivalent)	17 (55)	-	1,100	-	-	-	18 (56)	-
Reshard Auladin From 1 October 2024 (full year equivalent)	15	7 (15)	-	-	-	-	15	7 (15)
Ilona Blue	18	16	1,100	600	-	-	19	16
Donald Burden	15	15	6,800	5,000	-	-	22	20
Mike Driver From 1 October 2025 (full year equivalent)	8 (18)	-	500	-	-	-	9 (19)	-
Bill Gunnyeon From 1 October 2025 (full year equivalent)	4 (15)	-	2,000	-	-	-	6 (17)	-
Angela Heilmann	16	15	2,000	1,500	-	-	18	17
Serbjit Kaur	15	15	1,700	1,100	-	-	17	16
Michael Lewis	15	15	3,000	2,000	-	-	18	17
Timea Milovecz	15	15	-	300	-	-	15	15
Simon Morrow*	19	15	4,700	4,800	-	-	24	20
Laura Simons	15	15	300	300	-	-	15	15
Lord Toby Harris Council Chair Until 30 September 2025 (full year equivalent)	41 (55)	55	300	200	-	-	42 (55)	55
Anne Heal Lay Council Member Until 30 September 2025 (full year equivalent)	14 (18)	18	200	100	-	-	14 (18)	18
Sheila Kumar Lay Council Member Until 30 September 2025 (full year equivalent)	14 (18)	18	-	200	-	-	14 (18)	18

* Simon Morrow received a backdated salary adjustment of £2k in July 2025 relating to the prior financial year.

Benefits and expenses in kind

The monetary value of benefits and expenses in kind covers travel expenses on Council business provided by us and treated by HM Revenue and Customs as a taxable emolument. Payments outlined above were inclusive of tax, and the tax amounts are paid over to HM Revenue and Customs.



Executive Leadership Team remuneration (subject to audit)

The remuneration details for the Chief Executive and members of the Executive Team are provided below. The table also discloses the taxable emoluments, other payments (excluding any compensation payments if due) and employer pension contributions, in salary bands for other members of the Executive Leadership Team who served in 2025 (and comparative information for 2024).

	Salary £000		Benefits in kind to nearest £100		Pension benefits to nearest £1,000		Total £000	
	2025	2024	2025	2024	2025	2024	2025	2024
Tom Whiting Chief Executive From 3 June 2024	180-185	95-100	5,100	3,000	17	6	205-210	105-110
Full year equivalent		(175-180)				(11)		(185-190)
Gurvinder Soomal Chief Operating Officer (Interim Chief Executive until 2 June 2024)	160-165	160-165	6,200	2,500	16	16	180-185	180-185
Katie Spears* Executive Director, Legal and Governance From 23 April 2025	110-115	-	6,400	-	11	-	130-135	-
Full year equivalent	(135-140)				12		(155-160)	
Theresa Thorp** Executive Director, Regulation	150-155	120-125	6,100	3,000	6	3	160-165	130-135

	Salary £000		Benefits in kind to nearest £100		Pension benefits to nearest £1,000		Total £000	
	2025	2024	2025	2024	2025	2024	2025	2024
Stefan Czerniawski Executive Director, Strategy	145-150	140-145	5,400	1,800	15	14	165-170	155-160
Clare Paget*** Interim Executive Director, Legal and Governance From 21 February 2024 until 18 March 2025	25-30	105-110	1,800	-	3	11	30-35	120-125
Full year equivalent	(135-140)	(130-135)			(14)	(14)	(150-155)	(150-155)

*Katie Spears assumed the role of Executive Director, Legal and Governance from 23 April 2025. Prior to this, she held the positions of Interim Executive Director, Legal and Governance from 10 March 2025 and Interim Senior Counsel and Associate Director, Legal.

**Theresa Thorp received a backdated salary adjustment of £9k in January 2025 relating to the prior financial year.

***Clare Paget assumed the role of Interim Executive Director, Legal and Governance from 21 February 2024 until 18 March 2025. Prior to this, she held the position of Senior Counsel and Associate Director, Legal.

None of the Executive Leadership Team received any performance bonuses during 2025.

Benefits and expenses in kind

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

Pay multiples (Subject to audit)

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

We prepared this disclosure in accordance with HM Treasury guidance, which required the inclusion of Council Member remuneration in calculating pay multiples until 2024. For 2025, HM Treasury has removed the requirement and confirmed that the prior year disclosure does not need to be restated.

Total banded remuneration ranged in 2025 from £20-25k to £190-195k (2024: £15-20k to £175-180k). The lowest remuneration excluding Council Members in 2024 was £21,065.

The banded remuneration of the highest-paid director, the Chief Executive at 31 December 2025 was £190 to £195k (2024: £175 to £180k). In 2025, no employees (2024: nil) received total remuneration more than the highest-paid director.



Percentage change in remuneration of highest paid director	2025	2024
% change from previous financial year in the banded remuneration of the highest paid director	8.5%	6.0%
% change from previous financial year in respect of the median remuneration of the organisation's workforce	12.4%	5.3%

The median remuneration of the workforce increased by 12.4% in 2025, which included the annual pay award of 3.0% made to all staff in April 2025 and reflects the appointment of temporary specialist resourcing who are supporting Fitness to Practise.

The percentage change in banded remuneration of the highest-paid director increased by 8.5% in 2025. This reflects our decision to restore the position to a competitive market rate as intended by the Council.

The table below discloses the relationship between the total remuneration of the highest-paid director against the 25th percentile, median and 75th percentile of remuneration of our workforce. The total employee remuneration at the 25th percentile, median and 75th percentile is further broken down to disclose the salary component.

Pay ratio information	25 th percentile	Median	75 th percentile
2025			
Total remuneration (£)	35,777	46,060	59,700
Salary component of total remuneration (£)	35,777	45,810	58,700
Ratio (against highest paid director)	5.4	4.2	3.2
2024			
Total remuneration (£)	34,735	40,989	56,990
Salary component of total remuneration (£)	34,735	40,864	56,990
Ratio (against highest paid director)	5.1	4.3	3.1



Pensions

Our main pension scheme is a trust-based defined contribution pension scheme, provided by The People's Pension, that meets and exceeds auto-enrolment requirements. Employees contribute 3% of salary, and the GDC contributes 6% (2024: 6%). The GDC matches additional employee contributions up to a maximum of 10% of employer contributions. At 31 December 2025, 388 employees (90%) were members of the trust-based defined contribution scheme (31 December 2024: 392, 90%).

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

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

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

Staff report

Staff numbers (subject to audit)

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

Function*	Permanently employed staff (FTE)	Others (FTE)	Total FTE 2024	Total FTE 2023
Regulation	146.1	19.2	165.3	164.6
Legal and Governance	59.7	13.5	73.2	63.0
Strategy	40.1	7.8	47.9	46.1
Corporate Resources	127.4	6.8	134.2	130.8
Total			420.6	404.5

*audit is limited to a review of the split between permanently employed and other FTE.

Our employee headcount was an average of 439 in 2025, which equates to an average of 420.6 full time equivalent (FTE).

Further information on salary costs can be found in note 3 to these accounts.

Staff composition

Women represent 65% of the workforce (2024: 64%).

People aged 50+ represent 23% of the workforce (2024: 23%).

Gender pay gap

The gender pay gap reported in April 2025 (snapshot date April 2024) was an average of 16.7% (median 18.0%) in favour of men.

The GDC does not pay bonuses; however, payments such as our recognition payments, which are awarded to colleagues to recognise those who have worked above and beyond the normal standards expected, are categorised as bonuses for the purposes of gender pay gap reporting. 10.5% of women and 11.0% of men received such payments between April 2023 and March 2024 (snapshot date April 2024).

We are aware that closing the GDC's gender pay gap will take a continuous and sustainable focus over time. The plan developed in 2025 focuses on key areas of attraction and recruitment, retention, and progression of talent. In the coming years we will review and refine the areas of focus.

Staff absence

Our aim is to treat staff who are ill with compassion and fairness and, where possible, to provide them with support which will enable them to recover their health and attend work regularly. We rely on early intervention by our line managers conducting a return-to-work interview after each period of absence to manage this effectively, but we also have formal procedures in place where levels of absence are impacting the performance of an individual and or team.

A total of 4,022 days were lost to sickness in 2025 (2024: 3,718 days). This represents an increase in sickness absence days of 8%. An average of 9.2 days per employee was lost due to sickness in 2025 (2024: 8.7 days).

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

Year	2021	2022	2023	2024	2025
Total days lost	3,052	3,161	2,681	3,718	4,022
Average days lost per employee	8.6	8.5	6.6	8.7	9.2

The sickness absence has been increasing since 2021 due to the increase in both long-term absences and mental health related absences.

Our absence days lost per employee of 9.2 is slightly lower than the 9.4 days per employee as reported by the Chartered Institute of Personnel and Development (CIPD) 2025.

The 2025 GDC average sickness absence rate of 3.9% is marginally lower than the 4.1% that the CIPD reported across all UK sectors in their most recent [Health and wellbeing at work 2025](https://www.cipd.org/globalassets/media/knowledge/knowledge-hub/reports/2025-pdfs/8920-Health-and-wellbeing-report-2025-/)²². We continue to monitor and benchmark our absence data when updates are published. In addition, we have started an overall action plan to target improvements across the organisation.

The plan focuses on improving our sickness absence policy so that it is clear and accessible, improving line manager capability and increasing the awareness of our wellbeing offer to all staff. The plan, which started in 2025, has already delivered several improvements including new wellbeing offerings and included a review of sickness absence levels within the GDC. Future planned works include a new policy and procedure and additional training and development for people managers.

22. <https://www.cipd.org/globalassets/media/knowledge/knowledge-hub/reports/2025-pdfs/8920-Health-and-wellbeing-report-2025-/>

Staff turnover

The total staff turnover for 2025 was 13.2%, which was an improvement on the previous year (2024: 14.4%). This includes voluntary turnover, dismissals, planned end of fixed-term contracts, retirement and any agreed redundancies. Of total staff turnover in 2025, 55% was voluntary.

To support recruitment and retention of staff, there are several projects in place, including Culture Change, Total Reward and Workforce Development.

Equality Diversity and Inclusion (EDI)

Our vision for EDI, which is to promote inclusion and demonstrate our commitment to equality and diversity in everything we do, requires us to articulate objectives that span those functions. We have developed an extensive programme of activities designed to achieve those objectives and ultimately to enable us to realise our vision.

Details of our EDI objectives for 2024–2025 can be found on page 19. EDI has now been integrated into the [2026-2028 GDC strategy](#)²³, reinforcing our commitment to incorporate EDI into everything we do.

Disability Confident Scheme

We welcome employees from across society and under the [Disability Confident Employer Scheme](#)²⁴. We want to encourage people with disabilities to apply for jobs with us and this scheme provides an opportunity for them to demonstrate their skills, talent and abilities at the interview stage.

EDI profile of Council

Of the 12 members on the Council as of 31 December 2025, 50% were female and 50% were male. 17% of the Council declared themselves as an ethnic minority.

EDI profile of GDC staff

65% of our staff are female and 35% male.

46% of our workforce declare themselves as an ethnic minority. Of those staff who identify as an ethnic minority, 71% are female and 29% are male.

40% of our Executive Leadership Team are female and 60% male.

62.5% of our Senior Management Team are female and 37.5% male.

EDI profile of GDC associates

50% of our associates are female and 40% male, with 10% stating prefer not to say/unknown.

24% of our associates identify themselves as an ethnic minority, with 18% stating prefer not to say/unknown.

23. https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy-2025/gdc_strategy_2026_2028_final.pdf

24. <https://www.gov.uk/government/collections/disability-confident-campaign>

Employee Networks

Fostering an inclusive work environment is fundamental to making the GDC a great place to work, and our employee networks play a key role in achieving this. We have five established Employee Network Groups:



Enable
Disability Support

Enable

Enable champions inclusion for colleagues with disabilities or colleagues who may be facing barriers due to long term physical and non-physical conditions.



PACT
Parents & Carers
Together

PACT (Parents and Carers Together)

PACT supports colleagues who are impacted by the challenges of managing their role at the GDC with their caring responsibilities. The topics of discussion included caring responsibilities for children, elderly parents, partners and wider family members.



Rainbow
LGBTQ+ Network

Rainbow

Rainbow raises awareness and promotes inclusivity of LGBTQ+ employees. Key topics of discussion included promoting a safe space, addressing harassment and gender reassignment.



REACH
Race, Ethnicity &
Cultural Heritage

REACH (Race, Ethnicity and Cultural Heritage)

REACH is a collective of Black, Asian, ethnically diverse colleagues, and their allies, and provides a safe space for ethnically diverse colleagues to share their lived experiences. It aims to promote inclusion and respect for diversity and enable colleagues to reach their full potential at work.



**Women's
Network**

Women's Network

The Women's Network aims to better understand issues in the workplace which affect women, in areas such as pay and progression, harassment and flexible working.

Staff engagement

Supporting our staff

Corporate Induction

We fully refreshed our Corporate Induction Programme to ensure it aligns with our strategic priorities, values, and culture. It now provides a more engaging and informative onboarding experience for new starters and existing staff who wish to refresh their knowledge and understanding of the business.

We introduced an Onboarding Guide for all new starters, available to candidates once they accept an offer through the new onboarding portal. In addition, we developed a Manager Induction and Onboarding Guide that provides managers with a clear structure and recommended resources to help deliver a consistent onboarding experience for all new GDC employees.

Adoption of Personal Development Reviews (PDRs) and Personal Development Plans (PDPs)

We have now fully embedded PDRs into our annual and mid-year review performance cycle. These structured reviews support meaningful dialogue around objective setting, alignment with the GDC's current strategy, achievements, challenges, and future goals.

PDPs have been introduced to complement PDRs, to empower employees to take more ownership of their growth and career aspirations. GDC leaders are expected to review progress every six months and offer support for each team member's personal development objectives.

All GDC employees complete a PDR with their line manager, which includes agreeing on objectives and review procedures, understanding any training and development needs, and discussing their career goals and wellbeing. Managers have regular

one-to-one meetings with their team members to review progress. We recommend that colleagues reserve at least one of their objectives for personal development, and as such, depending on their needs, they may not have a full PDP.

Annual PDR and PDPs align with the delivery planning cycle with objectives and development plans reviewed and new ones set following the approval of the new delivery plans in Quarter 4 each year.

Leadership programmes

Managing the GDC Way

Our ambition to develop our managers is driven in part by our desire to ensure they develop the skills to effectively lead and manage their teams. Managers are the key drivers of performance, engagement and retention. Strengthening management capability is essential to deliver our priorities and ensure the development of consistent, high-performing teams. In November 2024, this tailored induction pathway for newly appointed managers focuses on building capability in managing the GDC Way.

Core modules are Setting People up for Success, People Policies, Processes and Guidance, Equality, Diversity, and Inclusion (EDI) Considerations, Developing your Team, Day to Day Administration and Systems, and Leading Brilliantly.

Leading the GDC Way

We delivered two leadership development programmes in 2025. Leadership Essentials for all people managers and Leadership Inspire for members of the Leadership Community Network (LCN), which includes ELT, associate directors and senior managers. Both programmes align with each other and were co-designed by our Organisational Development team and the providers.

Leadership Essentials

This programme for all leaders below LCN level is delivered by a third-party provider, Right Track, who are very experienced in delivering first-line leadership programmes. It was designed to teach leaders the basics of effective team leadership. Participants attend three one-day face-to-face workshops, three online masterclass workshops and two action learning sets, and present to the ELT at the end of the programme.

Leadership Inspire

Designed for our LCN, the Inspire programme is delivered by Ethos, a consultancy that excels in helping leaders grow and enhance their leadership skills. The programme includes four one-day face-to-face workshops, four online masterclass workshops and one action learning set, and focuses on discussing current GDC leadership challenges and opportunities in the context of the programme content.

Both Leadership Essentials and Leadership Inspire reflect our values, which are integrated into content delivery and related discussions. The core objectives of Leadership Inspire, which had 42 participants, were to help leaders connect to the bigger picture and make the correct decisions at the optimum time in the respective process. Feedback was positive. They told us they valued discussing and learning about the models covered and felt they were given enough time to reflect and have honest conversations. Since these sessions, our annual Engagement Index increased by 4% (60% to 64%), and a new measurement category (strong management) came in at 79%. Although this training was not directly responsible for these results, we believe these programmes played their part in shifting the culture in the right direction.

Learning at Work Week

The purpose of Learning at Work Week is to promote a culture of growth, engagement, and connections within organisations by showcasing the benefits of personal development.

Topics covered in weekly online and face-to-face sessions included our GDC learning offer, coaching and mentoring, career conversations, parental mental health, and a 'body talks' session. A broad range of employees at both GDC offices took part and their feedback was positive.

Learning for all employees

Our learning portfolio continued to grow in 2025, with more options for all our employees. We developed our approach and offerings to help support them to deliver a great service, based on feedback from previous learning interventions and responses to specific, bespoke learning needs from individuals and teams.

Throughout the year, our team delivered a range of webinars and on-site learning activities, which all employees have access to. Both were well received by our two office communities.

We introduced apprenticeships to support staff career and personal development, starting with two people in April 2025, increasing to six by the end of the year. We plan to increase this number to ensure that we are fully utilising the levy.

We developed a comprehensive wellbeing webpage to support and signpost all employees, and an employee wellbeing strategy focused on four principles (mental health, physical health, connecting at work and work-life balance) that formed the framework for delivering our wellbeing initiatives.

Health and safety at work

We continued to monitor health and safety, with quarterly local health and safety committee meetings. This included monthly building walkthroughs and the recording of accidents and near misses with remedial action taken if appropriate. There were no incidents that required reporting to the HSE during 2025.

Our programme of planned preventative maintenance for both offices ensured that the equipment/plant servicing of the buildings was maintained and fit for purpose. It also included fire risk assessments and health and safety audits, and any recommendations that arose from these were actioned within the advised schedule

Health and safety walkthroughs are included in new starters' training and online courses, e.g. fire safety forms part of our staff training programme.



Off-payroll engagements

We consider all members of the Council and Executive Team to hold significant financial responsibility and reimburse them through payroll. There were no off-payroll engagements for any Council/Executive team role holding significant financial responsibility during the year. (2024: nil).

Engagement by category	2025	2024
Number of off-payroll engagements of council/executive team members with significant financial responsibility	-	-
Number of individuals deemed council/executive team members with significant financial responsibility, including both off-payroll and on-payroll engagements.	20	20

There were two highly paid off-payroll workers (earning £245 per day or greater) engaged at any time during the year ended 31 December 2025 (2024: 2).

Highly paid off-payroll worker engagements at 31 December, earning £245 per day or greater	2025	2024
Number of exiting arrangements at 31 December	-	1
Of which, number that existed:		-
Less than 1 year	-	1

All highly paid off-payroll workers engaged at any point during the year ended 31 December, earning £245 per day or greater	2025	2024
Number of temporary off-payroll workers engaged during the year to 31 December	2	2
Of which:		-
subject to off-payroll legislation	2	2
not subject to off-payroll legislation	-	-

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

Consultancy expenditure

The GDC's expenditure on other consultancy services in 2025 was £320k (2024: £264k). Consultancy expenditure relates to third-party professional service contracts, where the skills and experience are not held in-house.

Compensation for loss of office (Subject to audit)

No employees left under compulsory redundancy terms in 2025. 1 employee left under voluntary exit terms in 2025. They received a compensation package of £8,750.

Year	2025	2024
Exit band cost	Number of exits	Number of exits
<£10,000	1	2
£10,000 - £25,000	-	2
£25,000 - £50,000	-	-
£50,000 - £75,000	-	2
£75,000 - £100,000	-	-
Total number of exit packages	1	6
Total cost	£8,750	£150,515

**2024 figures have been restated to remove contractual payment in lieu payments agreed at end of employment contract.*

Tom Whiting,
Chief Executive, Registrar, and Accounting Officer

19 June 2026

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

Opinion on financial statements

I certify that I have audited the financial statements of the General Dental Council for the year ended 31 December 2025 under s.2c of the Dentists Act 1984.

The financial statements comprise the General Dental Council's:

- Statement of Financial Position as at 31 December 2025;
- Income and Expenditure Account, Statement of Cash Flows and Statement of Changes in Reserves for the year then ended; and
- the related notes including the significant accounting policies.

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

In my opinion, the financial statements:

- give a true and fair view of the state of the General Dental Council's affairs as at 31 December 2025 and of the retained deficit after taxation for the year then ended; and
- have been properly prepared in accordance with the Dentists Act 1984 and Privy Council directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note *10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)*. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2024*. I am independent of the General Dental Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

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

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate thereon. The Council and Accounting Officer are responsible for the other information.

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Privy Council directions issued under the Dentists Act 1984.

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

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

Matters on which I report by exception

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

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

- adequate accounting records have not been kept by the General Dental Council or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Performance and Accountability Reports subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by law have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with determinations made by the Privy Council.



Responsibilities of Council and Chief Executive for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Council and the Chief Executive as Accounting Officer are responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the General Dental Council from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Privy Council directions issued under the Dentists Act 1984
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Privy Council directions issued under the Dentists Act 1984; and
- assessing the General Dental Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council and the Accounting Officer anticipates that the services provided by the General Dental Council will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with applicable law and International Standards on Auditing (ISAs UK).

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

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

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

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the General Dental Council's accounting policies;
- inquired of management, General Dental Council's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the General Dental Council's policies and procedures on:
 - o identifying, evaluating and complying with laws and regulations;
 - o detecting and responding to the risks of fraud; and
 - o the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the General Dental Council's controls relating to the General Dental Council's compliance with the Dentists Act 1984;
- inquired of management, the General Dental Council's head of internal audit and those charged with governance whether:
 - o they were aware of any instances of non-compliance with laws and regulations;
 - o they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team and the relevant specialists, including pensions, tax and financial instrument specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the General Dental Council for fraud and identified the greatest potential for fraud in the following

areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the General Dental Council's framework of authority and other legal and regulatory frameworks in which the General Dental Council operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the General Dental Council. The key laws and regulations I considered in this context included the Dentist Act 1984, employment law, pensions legislation, tax legislation and the determination of the Privy Council.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members including our external pensions and tax auditor's experts and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Other auditor's responsibilities

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General

22 June 2026

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

Independent Auditors Report to the members of the General Dental Council

Opinion on financial statements

I have audited the financial statements of the General Dental Council for the year ended 31 December 2025.

The financial statements comprise the General Dental Council's:

- Statement of Financial Position as at 31 December 2025;
- Income and Expenditure Account, Statement of Cash Flows and Statement of Changes in Reserves for the year then ended; and
- the related notes including the significant accounting policies.

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

In my opinion, the financial statements:

- give a true and fair view of the state of the General Dental Council's affairs as at 31 December 2025 and of the retained deficit after taxation for the year then ended; and
- have been properly prepared in accordance with the Dentists Act 1984 and Privy Council directions issued thereunder.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)*.

My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2024*. I am independent of the General Dental Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

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

Other information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate thereon. The Council and the Accounting Officer are responsible for the other information.

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Privy Council directions issued under the Dentists Act 1984.

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Council and Chief Executive for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Council and Chief Executive as Accounting Officer are responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the General Dental Council from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Privy Council directions issued under the Dentists Act 1984;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Privy Council directions issued under the Dentists Act 1984 and;
- assessing the General Dental Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council and the Accounting Officer anticipates that the service provided by the General Dental Council will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and report on the financial statements in accordance with applicable law and International Standards on Auditing (ISAs UK).

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

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

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

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the General Dental Council's accounting policies;
- inquired of management, General Dental Council's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the General Dental Council's policies and procedures on:
 - o identifying, evaluating and complying with laws and regulations;
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 - o the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the General Dental Council's controls relating to the General Dental Council's compliance with the Dentists Act 1984;
- inquired of management, the General Dental Council's head of internal audit and those charged with governance whether:
 - o they were aware of any instances of non-compliance with laws and regulations;
 - o they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team and the relevant specialists, including pensions, tax and financial instrument specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the General Dental Council for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions, bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the General Dental Council's framework of authority and other legal and regulatory frameworks in which the General Dental Council operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the General Dental Council. The key laws and regulations I considered in this context included Dentists Act 1984, employment law, pensions legislation, tax Legislation and the determination of the Privy Council.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having a direct effect on the financial statements;
- I enquired of management and the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members including our external pensions and tax auditor's experts and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

This description forms part of my report.

Other auditor's responsibilities

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Gareth Davies

Comptroller and Auditor General

22 June 2026

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

Section three:

Financial statements



Accounts

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025 £'000	2024 £'000
Income			
Fees	2	38,144	39,062
Overseas Registration Examination	2	4,065	3,004
Miscellaneous	2	16	29
Total operating income		42,225	42,095
Operating expenditure			
Staff costs	3	26,555	24,456
Legal and professional fees	4	9,891	7,965
Council and committee meetings	5	4,660	4,300
Administration	6	5,511	6,073
Accommodation	6	1,580	1,483
Communications and publications	6	459	400
Total operating expenditure		48,656	44,677
Finance expense	6	179	197
Total expenditure		48,835	44,874
Deficit after operating expenditure		(6,610)	(2,779)

	Note	2025 £'000	2024 £'000
Proceeds from sale of assets	-	-	2
Investment income	2	1,037	1,290
Realised gains/(losses) on sale of investments	10	644	350
Unrealised (losses)/gains on investments	10	1,127	1,667
(Deficit)/surplus for year after investment income and adjustment		(3,802)	530
Taxation	7	(664)	(870)
Retained deficit after taxation		(4,466)	(340)
Other comprehensive income			
Items not reclassified			
Actuarial gains/(loss) on pension scheme assets	16	217	(101)
(Loss)/gain due to effect of asset ceiling	16	(217)	101
Total other comprehensive income/(expenditure)		-	-
Total comprehensive income/(expenditure) for the year		(4,466)	(340)

The notes to the accounts on pages 116 to 148 form part of these financial statements.

Statement of financial position as at 31 December 2025

	Note	2025 £'000	2024 £'000
Non-current assets			
Property, plant and equipment	8	8,176	9,391
Right of use assets	8	3,202	3,606
Intangible assets	9	2,172	11
Financial assets at fair value through profit or loss	10	23,151	21,041
Total non-current assets		36,701	34,049
Current assets			
Receivables and prepayments	11	1,930	1,765
Cash and cash equivalents	12	54,705	58,359
Corporation tax	11	-	-
Total current assets		56,635	60,124
Total assets		93,336	94,173
Current liabilities			
Trade and other payables	13	5,213	4,741
Deferred income	13	33,617	29,457
Provisions	15	520	1,342
Corporation tax	13	412	297
Total current liabilities		39,762	35,837
Total assets less current liabilities		53,574	58,336

	Note	2025 £'000	2024 £'000
Non-current liabilities			
Lease liabilities	13	4,117	4,643
Deferred tax	13	1,662	1,432
Total non-current liabilities		5,779	6,075
Assets less liabilities		47,795	52,261
Reserves			
General reserve		39,558	45,151
Pension reserve		-	-
Unrealised gains on investment reserve		8,237	7,110
Total reserves		47,795	52,261

Tom Whiting
Chief Executive and Accounting Officer

Helen Phillips
Chair

The notes to the accounts on pages 116 to 148 form part of these financial statements.

Statement of cash flows for the year ended 31 December 2025

	Note	2025 £'000	2024 £'000
Cash flows from operating activities			
Deficit from operating activities	I&E	(6,610)	(2,779)
Interest paid		(171)	(41)
Use of provisions	15	(593)	(29)
Adjustment for non-cash transactions:			
Depreciation and amortisation	6	1,155	1,071
Impairment	6	530	-
Loss on disposal of property, plant and equipment	6	1	1
(Increase)/decrease in trade and other receivables	11	(165)	(111)
(Decrease)/increase in trade payables and other liabilities	13	4,712	(1,373)
Increase/(decrease) in provisions	15	(229)	1,062
Pension reserve funding movements	16	(181)	81
Pension movements met directly by the scheme	16	181	(81)
Net cash (outflow)/inflow from operating activities		(1,370)	(2,199)
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(62)	(686)
Purchase of intangible assets	9	(1,790)	-
Proceeds from sale of assets		-	3
Proceeds from sale of financial assets	10	2,702	3,098
Purchase of financial assets	10	(3,041)	(2,578)
Investment income	2	1,037	1,290
Tax	7	(319)	-
Net cash inflow/(outflow) from investing activities		(1,473)	1,127

	Note	2025 £'000	2024 £'000
Cash flows from financing activities			
Capital element of lease liabilities	17	(811)	(918)
Net cash inflow/(outflow) from financing activities		(811)	(918)
Net increase/(decrease) in cash and cash equivalents in the period	-	(3,654)	(1,990)
Cash and cash equivalents at the beginning of the period	12	58,359	60,349
Cash and cash equivalents at the end of the period	12	54,705	58,359
Net increase/(decrease) in cash and cash equivalents		(3,654)	(1,990)

The notes to the accounts on pages 116 to 148 form part of these financial statements.

Statement of changes in reserves

	Note	General reserve	Pension reserve	Unrealised gains on investment reserve	Total reserves
		£'000	£'000	£'000	£'000
Balance at 1 January 2024		47,158	-	5,443	52,601
Changes in reserves for 2024					
Total comprehensive income for the year as restated	I&E	(340)	-	-	(340)
Actuarial gain on pension scheme	16	182	(182)	-	-
Loss due to effect of asset ceiling	16	(101)	101	-	-
Reserves transfer		(81)	81	-	-
Unrealised losses on investments	10	(1,667)	-	1,667	-
		(2,007)	-	1,667	(340)
Balance at 31 December 2024		45,151	-	7,110	52,261
Changes in reserves for 2025					
Total comprehensive income for the year	I&E	(4,466)	-	-	(4,466)
Actuarial gain on pension scheme	16	(398)	398	-	-
Loss due to effect of asset ceiling	16	217	(217)	-	-
Reserves transfer		181	(181)	-	-
Unrealised losses on investments	10	(1,127)	-	1,127	-
		(5,593)	-	1,127	(4,466)
Balance at 31 December 2025		39,558	-	8,237	47,795

Further information explaining the pension asset ceiling and how it affects us is contained in the pension fund section on page 56 of this report.

The notes to the accounts on pages 116 to 148 form part of these financial statements.

Notes to accounts

1. Accounting policies

These financial statements have been prepared in accordance with UK-adopted International Accounting Standards (IAS) and take into consideration the accounting principles and disclosure requirements of the Government Financial Reporting Manual (FrM) 2025-26. This is set out in our Accounts Determination from the Privy Council, reproduced on page 150 of this report. We prepare our accounts under the historical cost convention as modified by the inclusion of investments at market value.

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

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

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

1.1 Format of the accounts

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

1.2 Adoption of new and revised accounting standards

There are no newly adopted international accounting standards for periods from 1 January 2025.

1.3 Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with IAS, we must make certain estimates and judgements that have an impact on the policies and the amounts reported in the annual accounts. The estimates and judgements 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 judgements are made. Actual experience may vary from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

Pension benefits

We account for pensions in accordance with 'IAS 19 Employee Benefits'. In determining the pension cost and the defined benefit obligation of the GDC's defined benefit pension scheme, a number of assumptions are used, which include the discount rate, salary growth, price inflation, the expected return on the scheme's investments and mortality rates. The assumptions are agreed with a qualified actuary and used to calculate the pension provision. Further details are contained in note 16 to the accounts.

We have applied 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction' asset ceiling to reduce the pension surplus in the accounts, as we are not able to obtain the full economic benefit from that surplus.

As at 31 December 2025, the plan has a reportable surplus of nil (2024: nil), based on the IAS 19 assumptions adopted.

Provisions

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

Intangible asset under development

During the year we incurred costs in relation to the development and implementation of the MyGDC portal. At the reporting date, this asset remained under construction and was not yet available for use.

Costs directly attributable to the build and implementation phase of the project have been capitalised in accordance with IAS 38 as an intangible asset under construction. Costs incurred in the research, design and feasibility phase have been expensed to the income statement. The carrying amount of the asset under construction was £2.2m at reporting date.

Depreciation and amortisation

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

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

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

1.4 Going concern

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

The annual retention fee collection period for dentists was completed in December 2025, with 85.4% of dentists opting to pay in full for the year and the remainder paying in quarterly instalments.

The annual retention fee collection for DCPs covering the period to 31 July 2026 was completed in July 2025, with 50.1% of our total DCP annual retention fee income for 2026 received at 31 December 2025.

In total, 78.4% of our budgeted operating income for 2026 was received at 31 December 2025.

Whilst we must consider at least the next 12-month period, we complete a detailed scenario analysis to stress test the impact of a potential reduction in registrant numbers on our income over the next three-year period. The scenarios used reflected available statistical information and modelled the impact of different levels of income risk on our liquidity and forecast level of free reserves. As part of this modelling, we also completed a key sensitivity analysis to understand to what extent registrant numbers would have to decline to place us in a critical cash position.

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

Having reviewed these scenarios, we consider that it is appropriate to prepare the financial statements on a going concern basis.

1.5 Property plant, equipment and intangible assets

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

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

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

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

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

1.6 Depreciation and amortisation

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

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

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

1.7 Impairment

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

During the year, we identified indicators of impairment in relation to leasehold improvements. Following a review of the recoverable amount of the related assets, an impairment loss of £530k was recognised in the income and expenditure statement. The impairment reflects the extent to which the carrying value of the leasehold improvements exceeded their recoverable amount at the reporting date.

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

1.8 Expenditure

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

1.9 Income

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

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

Fees receivable in respect of the Overseas Registration Examinations (ORE) are received in advance and are deferred until they are recognised when the sitting takes place.

Fees receivable in respect of registration and ORE application processing fees are payable on submission of application, are recognised once received and are not refundable.

Fees receivable in respect of registration application fees are made up of two parts. The initial application fee is due on submission and recognised once received. The application assessment fee is also paid on submission but is only recognised in full once the work has been undertaken to process the application, ready for final assessment.

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 fall due and is stated as gross of recoverable tax.

1.10 Leases

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

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

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

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

The Council has:

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

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

Office premise leases

The leased assets held at 31 December 2025 consist of rental agreements in respect of our office premises in London and Birmingham.

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

London office

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

The peppercorn lease obliges us to hold insurance, to a sufficient sum and with a lessor-appointed insurer, against fire and damage to the property. We are also responsible for the upkeep and presentation of the outside of the property at contractually defined intervals. The lease covenants stipulated by this lease have not been treated as dilapidations, as there is no requirement to return the building to its previous state, or financial commitments, as it is difficult to estimate a reliable amount.

Birmingham office

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

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

1.11 Taxation

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

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

Changes in deferred tax assets or liabilities are recognised as a component of tax expense in the income and expenditure account.

1.12 Pension schemes

The Council operated three pension schemes during 2025.

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

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

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

Defined benefit section

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

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

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

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

Information on the pension fund valuation is provided on page 138 of this report.

Defined contribution 'top up' section

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

1.13 Financial instruments

Financial assets

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

Financial assets are determined by the following fair value hierarchy according to their IFRS 13 classification:

Level	Basis of fair value measurement
Level 1	Quoted prices (that are unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly.
Level 3	Unobservable inputs for the asset or liability.

In assessing whether a market is active, factors such as the volume and frequency of trading activity, the availability of pricing information, and the size of bid/offer spreads may be considered. In active markets, additional valuation work may be required to obtain assurance that the transaction price provides evidence of fair value, or to determine any adjustments to transaction prices needed to measure the fair value of the asset or liability.

As the Council hold no Level 3 assets as of 31 December, the valuation techniques only use observable data, and so the reliability of the fair value measurement is high.

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

Cash and cash equivalents

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

Trade and other receivables

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

Trade and other payables

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

1.14 Reserves

Reserves comprise the information below.

General reserves

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

Pension reserve

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

2. Income

2.1 Registration income

	2025 Number	£'000	2024 £'000
Dentists			
Total new registration	2,455	727	604
Temporary registration	207	49	121
Retention	45,088	28,197	27,336
Restoration after removal	168	65	116
Total	47,918	29,038	28,177
Dental Care Professionals			
Total new registration	7,441	237	413
Retention (August to December)*	80,170	3,668	3,280
Retention (January to July)**	-	3,893	4,390
Restoration after removal	889	49	62
Total	88,500	7,847	8,145
Specialist			
Additions to specialist list	160	53	66
Specialist annual retention	4,394	316	310
Specialist restoration fee	-	-	-
Total	4,554	369	376
Registration application processing fees		890	2,364
Total Registration Income		38,144	39,062

*2025/26 fee collection (July 2025)

**2024/25 fee collection (July 2024)

The above numbers reflect registrants paying fees during the year as opposed to the number of registrants on the register at 31 December 2025.

2.2 Other income

	2025 £'000	2024 £'000
Exam Fees	4,065	3,004
Miscellaneous Income	16	29
Investment Income	1,037	1,290
Total Other Income	5,118	4,323

3. Staff costs

	Permanently employed staff £'000	Others £'000	2025 Total £'000	2024 Total £'000
Staff Costs				
Wages and salaries	20,914	-	20,914	19,269
Social security costs	2,738	-	2,738	2,244
Pension costs	1,404	-	1,404	1,293
Redundancy and termination payments	71	-	71	235
Other staff costs	1,227	-	1,227	1,240
Sub total	26,354	-	26,354	24,281
Temporary staff	-	201	201	175
Total	26,354	201	26,555	24,456

In line with IAS 19 reporting requirements, other staff costs include the cost of untaken employee annual leave at 31 December.

4. Legal and professional services expenditure

	2025 £'000	2024 £'000
Legal and professional services		
Auditor's remuneration and expenses:		
Current year external audit – National Audit Office	105	80
Prior year external audit – National Audit Office	20	-
Prior year external audit – HaysMacintyre LLP	-	16
Internal audit	120	155
Professional Standard Authority Fees	338	306
Conduct hearings	1,870	1,048
Counsel fees	1,139	1,072
Expert fees	790	582
Examinations costs	3,528	2,840
Other fees and charges	1,875	1,679
Other disbursements	106	187
Total	9,891	7,965
During the year, the General Dental Council received the following non-audit services from its previous external auditors HaysMacintyre LLP:		
For corporation taxation advice	7	5
Total	7	5

5. Council and committee meeting expenditure

	2025 £'000	2024 £'000
Total Council fees and expenses	488	514
Committee meeting expenses		
Fees paid to committee and panel members	2,560	2,491
Expenses paid to committee and panel members	198	175
Professional fees and expenses for committees and panels	1,007	786
Committee and panel meeting expenses	407	334
Total committee meeting expenses	4,172	3,786
Total Council and committee meetings	4,660	4,300

During 2026, £593k of held provisions (note 15) were utilised in relation to compensation for unpaid annual leave which had been accrued through current GDC associate worker engagements. A further £651k was transferred from held provisions to accruals in respect of compensation for unpaid annual leave due but not paid at the reporting date.

6. Other administration expenditure

	2025 £'000	2024 £'000
Administrative expenses		
Depreciation	1,151	1,067
Amortisation	4	4
Impairment	530	-
VAT on right of use asset	136	131
Loss on disposal of property, plant and equipment	1	1
Hire of office machinery	18	26
Building leases	313	358
Information technology support and maintenance	2,227	2,614
Personnel costs	9	4
Increase in provisions	475	1,062
Utilisation of provision	-	(25)
Provision written back in year	(53)	-
Other operating costs	700	831
Total	5,511	6,073
Finance expense		
Interest charges on finance leases	179	197
Total	179	197
Accommodation expenses		
Business rates	750	685
Cleaning	272	269
Maintenance and repair	268	189
Other accommodation costs	290	340
Total	1,580	1,483
Communication and publication expenses		
Communications and publications	459	400
Total	459	400
Total other expenses	7,729	8,153

7. Taxation

7.1 Analysis of tax charge

	2025 £'000	2024 £'000
Current tax		
UK corporation tax on profits of the year	407	319
Prior year tax adjustment	26	(25)
Foreign taxation	1	2
Total current tax charge	434	296
Deferred taxation		
Origination and reversal of timing differences	230	574
Effect of tax rate change on opening balance	-	-
Total deferred tax	230	574
Tax on profit on ordinary activities	664	870

7.2 Factors affecting the tax charge for the period

	2025 £'000	2024 £'000
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The Council is taxed as a mutual organisation and is therefore only taxed on outside sources of income. Consequently, a significant proportion of accounting income and expenditure is non-taxable or deductible for corporation tax purposes, resulting in an effective tax rate that is not directly comparable to the UK statutory rate.

Factors affecting the tax charge for the period		
Profit for the year	(3,802)	530
Expected charge at 25.0%	(950)	132
Effects of:		
Income and expenditure not subject to corporation tax as a mutual organisation	1,166	148
Tax on equalisation and value increasing fixed interest investments	421	613
Foreign taxation credits	1	2
Prior year tax adjustment	26	(25)
Current year tax charge	664	870

8. Property, plant and equipment

	Leasehold improvements	Right of use assets	2025 Plant and equipment	Furniture and fittings	Information technology	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
Balance at 1 January 2025	10,347	6,032	768	1,202	2,551	20,900
Additions	-	-	11	4	47	62
Impairment	(530)	-	-	-	-	(530)
Disposals	-	-	(23)	-	(2)	(25)
Balance at 31 December 2025	9,817	6,032	756	1,206	2,596	20,407
Depreciation						
At 1 January 2025	2,533	2,426	425	911	1,608	7,903
Charged in year	310	404	59	63	315	1,151
Disposals	-	-	(25)	-	-	(25)
Balance at 31 December 2025	2,843	2,830	459	974	1,923	9,029
Net book value:						
Balance at 31 December 2025	6,974	3,202	297	232	673	11,378
Balance at 31 December 2024	7,814	3,606	343	291	943	12,997

	Leasehold improvements	Restated right of use assets	2024 Plant and equipment	Furniture and fittings	Information technology	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
Balance at 1 January 2024	10,347	6,032	724	1,203	2,147	20,453
Additions	-	-	86	-	600	686
Disposals	-	-	(42)	(1)	(196)	(239)
Balance at 31 December 2024	10,347	6,032	768	1,202	2,551	20,900
Depreciation						
At 1 January 2024	2,223	2,022	419	872	1,539	7,075
Charged in year	310	404	48	40	265	1,067
Disposals	-	-	(42)	(1)	(196)	(239)
Balance at 31 December 2024	2,533	2,426	425	911	1,608	7,903
Net book value:						
Balance at 31 December 2024	7,814	3,606	343	291	943	12,997
Balance at 31 December 2023	8,124	4,010	305	331	608	13,378

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

9. Intangible assets

	Intangible asset under construction	Software £'000	Licenses £'000	2025 Totals £'000
Cost				
Balance at 1 January 2025	-	1,363	244	1,607
Additions	2,165	-	-	2,165
Balance at 31 December 2025	2,165	1,363	244	3,772
Amortisation				
Balance at 1 January 2025	-	1,363	233	1,596
Charged in year	-	-	4	4
Balance at 31 December 2025	-	1,363	237	1,600
Net book value:				
Balance at 31 December 2025	2,165	-	7	2,172
Balance at 31 December 2024	-	-	11	11

	Software £'000	Licenses £'000	2024 Totals £'000
Cost			
Balance at 1 January 2024	1,363	244	1,607
Balance at 31 December 2024	1,363	244	1,607
Amortisation			
Balance at 1 January 2024	1,363	229	1,592
Charged in year	-	4	4
Balance at 31 December 2024	1,363	233	1,596
Net book value:			
Balance at 31 December 2024	-	11	11
Balance at 31 December 2023	-	15	15

The intangible asset under construction relates to the My GDC Portal, which the GDC launched in March 2026. In 2025, £53k of research spend relating to this asset has been recognised as an expense during the year (2024: £319k).

All assets are owned by the GDC.

10. Financial assets

	2025	2024
	£'000	£'000
Balance as at 1 January	21,041	19,544
Additions	3,041	2,578
Disposals	(2,702)	(3,098)
Realised Gains/(Losses) on investments	644	350
Unrealised Gains/(Losses) on investments	1,127	1,667
Balance as at 31 December	23,151	21,041

Income generated from the financial assets held in equities for the year ended 31 December 2025: £348k (2024: £349k).

The tables below present a summary of financial assets that are measured at fair value in the Statement of Financial Position according to their IFRS 13 classification. (See note 1.13 for more details).

	Level 1	Level 2	2025
	£'000	£'000	Total £'000
Equities	9,082	7,775	16,857
Alternatives	369	628	997
Bonds	1,711	2,042	3,753
Cash and cash equivalents	-	1,544	1,544
Balance as at 31 December	11,162	11,989	23,151

	Level 1	Level 2	2024
	£'000	£'000	Total £'000
Equities	8,146	7,341	15,487
Alternatives	81	583	664
Bonds	1,463	2,240	3,703
Cash and cash equivalents	-	1,187	1,187
Balance as at 31 December	9,690	11,351	21,041

The GDC held no Level 3 financial assets at 31 December 2025 (2024: nil).

11. Trade receivables and other current assets

	2025 £'000	2024 £'000
Amounts falling due within one year		
Other receivables	152	122
Prepayments	1,778	1,643
Total	1,930	1,765

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

12. Cash and cash equivalents

	2025 £'000	2024 £'000
Balance at 1 January	58,359	60,349
Net change in cash and cash equivalent balances	(3,654)	(1,990)
Balance at 31 December	54,705	58,359

The following balances were held at:

Commercial banks and cash in hand	37,701	36,522
Short term bank deposits	17,004	21,837
Balance at 31 December	54,705	58,359

13. Trade payables and other liabilities

	2025 £'000	2024 £'000
Amounts falling due within one year:		
Corporation tax	412	297
Other taxation and social security	764	732
Trade payables	433	1,056
Other payables	432	136
Accruals	2,683	2,310
Capital payables	375	-
Deferred income	33,617	29,457
Current part of lease liabilities	526	507
Total current liabilities	39,242	34,495
Amounts falling due after more than one year:		
Lease liabilities	4,117	4,643
Deferred tax	1,662	1,432
Total non current liabilities	5,779	6,075
Total trade payables and other liabilities	45,021	40,570

Deferred tax is recorded on the fair value on the unrealised gains on equity investments.

14. Financial instruments and financial risk management

	2025 £'000	2024 £'000
Amortised costs		
Cash and bank balances	54,705	58,359
Trade other receivables	152	122
Total	54,857	58,481
Fair value through profit and loss		
Equities	23,151	21,041
Total	23,151	21,041

These comprise investments in listed securities, equities and a unit trust, which is a managed fund comprising a mixed portfolio of listed securities and cash deposits.

These are classified as 'fair value through profit and loss' for IFRS 9 purposes. Investments available for sale are included at market value at year-end date. The fair value of the investments is based on the closing mid-market price at the accounting date.

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

	2025 £'000	2024 £'000
Financial liabilities		
Trade and other payable	5,100	4,530
Total	5,100	4,530

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

Credit risk

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

Liquidity risk

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

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

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

Currency risk

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

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

Interest rate and market risk

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

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

The Council continues to monitor the financial markets using an investment strategy that avoids undue risk and detriment to the GDC's regulatory responsibilities. The Finance and Performance Committee approved the annual review of our statement of investment principles in November 2023.

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

15. Provisions for liabilities and charges

	Dilapidation provisions £'000"	Holiday pay provisions £'000	Other £'000	2025 Total £'000	2024 Total £'000
Balance at 1 January	(190)	(1,042)	(110)	(1,342)	(309)
Provided in year	-	(272)	(203)	(475)	(1,062)
Written back in year	-	53	-	53	-
Utilised in year	-	593	-	593	29
Reclassified as an accrual in year	-	651	-	651	-
Balance at 31 December	(190)	(17)	(313)	(520)	(1,342)

16. Pension fund

Until 31 March 2021, the GDC operated a defined benefit plan which was wholly funded by contributions from the GDC and pension scheme members. A full triennial actuarial valuation was carried out at 1 April 2024 and updated to 31 December 2025 by a qualified independent actuary.

At 31 December 2025, the plan has a surplus of £8.2m based on the IAS 19 assumptions adopted. The defined benefit section of the scheme experienced a net actuarial increase in fund value for 2025 of £537k, against that reported in last year's accounts.

Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction' (pension asset ceiling), we are restricted from showing the surplus of the scheme in the financial statements, as we are not able to obtain the full economic benefit from that surplus. Further information explaining the pension asset ceiling is contained in the pension fund section on page 46 of this report.

The duration of the plan is approximately 30 years and therefore, future cash flows are expected to be paid for more than 30 years. The principal assumptions used by the actuary at 31 December 2025 were as follows:

	2025	2024
Rate of inflation	3.1%	3.3%
Rate of salary increase	N/A	3.8%
Rate of increase in pensions in payment where RPI max 5.0%	2.9%	3.1%
Rate of increase in pensions in payment where RPI min 3%, max 5%	3.7%	3.7%
Rate of increase in pensions in payment where RPI max 2.5%	2.0%	2.0%
Discount rate	5.7%	5.4%

Assume life expectations on retirement age 65:

	2025	2024
Retiring today - males	22.7	22.3
Retiring today - females	24.0	23.9
Retiring in 20 years - males	23.6	23.2
Retiring in 20 years - females	25.1	25.0

The mortality assumption for the current period-end follows the S4PMA Light mortality tables adjusted in line with the CMI 2024 projections, with a long-term trend improvement rate of 1% p.a.

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

	Allocation (£'000) 2025	Allocation (%) 2025	Allocation (£'000) 2024	Allocation (%) 2024
Annuity policies	2,892	10.7%	3,089	11.6%
With Profits Fund	1,850	6.9%	1,717	6.4%
Cash	2,252	8.4%	2,357	8.8%
Liability driven investment	11,213	41.6%	11,143	41.7%
Corporate Bonds	7,677	28.5%	7,206	27.0%
Others	1,041	3.9%	1,214	4.5%
Total	26,925	100%	26,726	100.0%

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

	2025 £'000	2024 £'000
The actual return on the scheme assets in the year	939	(2,964)

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

	2025 £'000	2024 £'000
Income and expenditure:		
Administration expenses	181	253
Interest cost	1,013	1,012
Net interest income on net pension obligation	(1,423)	(1,354)
Interest on effect of asset ceiling / IFRIC14	410	330
Settlement/curtailment (gain/loss)	-	(322)
Total income/(expense)	181	(81)

The amounts recognised in the statement of financial position:

	2025 £'000	2024 £'000
Statement of financial position:		
Present value of funded obligations	(18,609)	(19,037)
Fair value of assets	26,925	26,726
Effect of Asset Ceiling	(8,316)	(7,689)
Surplus	-	-

The amounts in the statement of other comprehensive income:

	2025	2024
	£'000	£'000
Other comprehensive income:		
Actuarial (loss)/gain on plan assets	(484)	(4,318)
Actuarial (loss)/gain on defined benefit obligation	882	4,136
<i>of which due to experience</i>	(169)	248
<i>of which due to demographic assumptions</i>	(87)	498
<i>of which due to financial assumptions</i>	1,138	3,390
Gain/(Loss) due to effect of asset ceiling	(127)	101
Total (loss)/gain in statement of other comprehensive income	181	(81)

Sensitivity analysis of the defined benefit obligation:

	2025	2024
	£'000	£'000
Discount rate reduced by 0.5% p.a.	20,284	20,750
RPI inflation increased by 0.5% p.a.	18,981	19,418
Mortality - life expectancy of each member increases to that of someone one year younger	19,167	19,608

Changes in the present value of the defined benefit obligation:

	2025 £'000	2024 £'000
Defined benefit obligation at 1 January	19,037	23,029
Interest expense	1,013	1,012
Actuarial loss/(gain)	(882)	(4,136)
Settlement/curtailment (gain)/losses	-	(322)
Benefits paid from plan assets /administrative expenses paid	(559)	(546)
Defined benefit obligation at 31 December	18,609	19,037

Changes in the fair value of the scheme assets:

	2025 £'000	2024 £'000
Fair value at 1 January	26,726	30,489
Interest income	1,423	1,354
Return on plan assets in excess on interest income	(484)	(4,318)
Administration expenses paid	(181)	(253)
Benefits paid/administrative expenses paid	(559)	(546)
Fair value as at 31 December	26,925	26,726

Changes in recoverable surplus and components of the scheme performance:

	2025 £'000	2024 £'000
Balance at 1 January	-	-
Total administration cost/(gain)	(181)	81
Actuarial (loss)/gain	398	(182)
Effect of Asset Ceiling	(217)	101
Closing balance	-	-

Amounts per current and previous periods:

	2025 £'000	2024 £'000	2023 £'000	2022 £'000	2021 £'000
Return on plan assets in excess of interest income	(484)	(4,318)	(2,699)	(20,146)	4,112
Experience gains/(losses) on scheme liabilities	882	4,136	131	(2,037)	1,002
Changes in assumptions underlying the present value of the scheme liabilities	1,138	3,390	(229)	22,476	1,720
Defined benefit obligation	(18,609)	(19,037)	(23,029)	(22,728)	(38,134)
Scheme assets	26,925	26,726	30,489	32,371	47,293
Gain/(Loss) due to effect of asset ceiling	(217)	101	2,634	(319)	(9,159)
Surplus/deficit	-	-	-	-	-

Asset Gain:

Asset gain	2025	2024	2023	2022	2021
Amount £'000	199	(3,763)	(1,882)	(19,818)	9,018
% of scheme assets	0.7%	(14.1)%	(6.2)%	(61.2)%	17.3%

Liability experience gain:

Liability experience gain	2025	2024	2023	2022	2021
Amount £'000	(169)	248	111	(2,037)	1,002
% of scheme liabilities	(0.9%)	1.3%	0.5%	(9.0)%	2.3%

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 2025, the annual employer pension contribution was £1.4m (2024: £1.3m) to the master trust pension arrangement.

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

- The administration and management of the scheme for the purposes of the Finance Act 2004.
- The appointment or removal of an actuary for the purpose of the scheme as the trustees think fit and proper.
- The appointment or removal of an auditor for the purposes of, and in accordance with, the Pensions Act 1995.
- Making available to scheme members, beneficiaries and certain other parties, audited financial statements for each scheme year.
- Making available certain other information about the plan in the form of an annual report preparing and maintaining a written statement of investment principle.
- Agreeing with the GDC on the amount and timing of contributions to be made by members and by the GDC and to ensure their payment.

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

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

This list is not exhaustive.

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

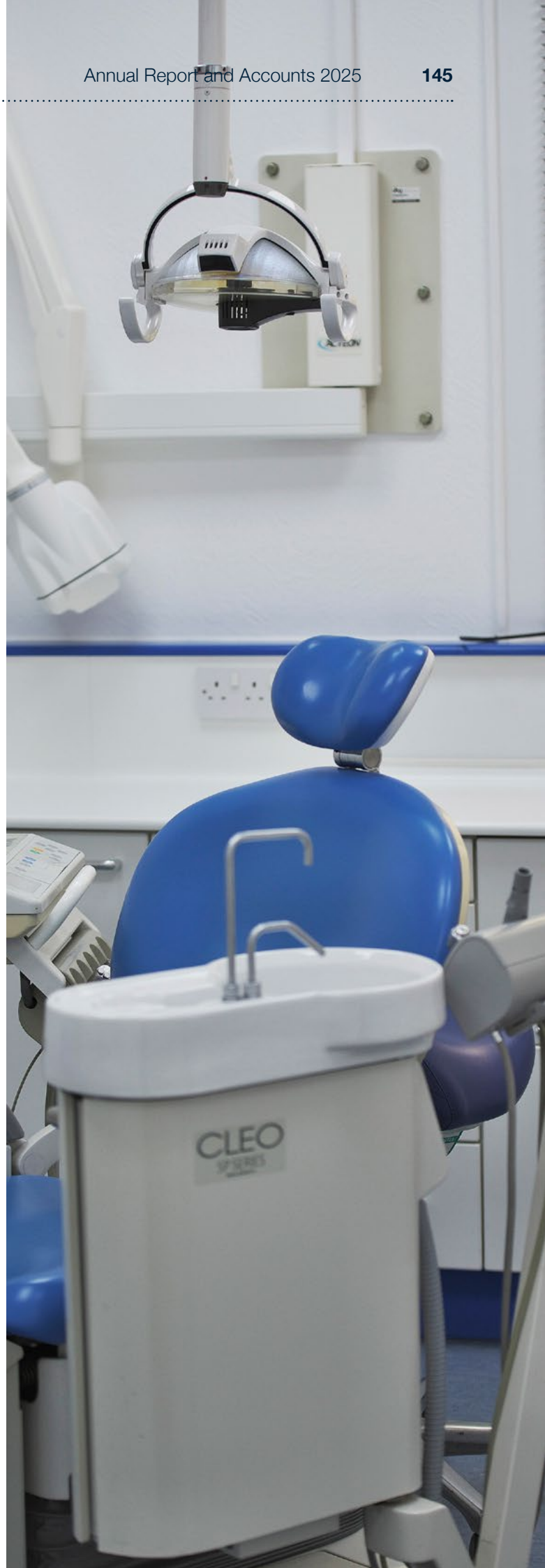
The scheme was closed to future accrual on 31 March 2021, and no current service employer contributions were negotiated between the employer and the Trustee. The Council agreed on no additional employer contributions to the scheme for 2025 (2024: nil).

The calculations are based upon an assessment of the plan's liabilities as of 31 December 2025. The sensitivities have been calculated using the same methodology.

These have been based upon the results of the 1 April 2024 formal triennial actuarial valuation, projected forward with allowance for benefit accrual, expected investment return, actual contributions and cash flows and scheme curtailments, and have been adjusted to allow for the IAS19 assumptions detailed above. The results and sensitivities are therefore calculated approximately.

If liabilities and sensitivities had both been calculated as of 31 December 2025 using actual deferred membership and pensioner data at that date, the results might differ. However, any difference would not be expected to be material.

Further information on the Council's pension schemes can be found in the Remuneration Report on page 78.



17. Commitments under leases

Contractual undiscounted cash flows:

	2025 £'000	2024 £'000
Land and buildings		
Less than one year	686	686
One to five years	2,744	2,744
More than five years	1,912	2,764
Total undiscounted lease liabilities at 31 December	5,342	6,194
Lease liabilities included in the statement of financial position at 31 December	4,643	5,150
Current	526	507
Non-current	4,117	4,643

Amounts recognised in the income statement:

	2025 £'000	2024 £'000
Interest on lease liabilities	179	197

Amounts recognised in the statement of cash flow:

	2025 £'000	2024 £'000
Payment of lease liabilities	811	918

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

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

18. Capital commitments

At the reporting date, the GDC had contractual capital commitments of £603k, relating to internal developed software development. 31 December 2025 (2024: nil).

19. Related party transactions

No related party transactions were noted with Council Members, other than compensation paid to them, and where Council Members were also dental professionals, the standard annual retention fee they pay to the GDC. Details of amounts paid to individual Council Members are set out in the remuneration report on page 78 (2024: none).

No related party transactions were noted with senior management, other than salary paid to them as disclosed in the remuneration report on pages 82 to 83 (2024: none).

No related party transactions were noted with our budget holders, other than salaries paid to them (2024: none).

There were no other noted related party transactions (2024: none).

20. Contingent liabilities

On occasion the GDC may be subject to formal legal challenge, including by the way of judicial review in respect of our regulatory role.

In September 2025, the Professional Standards Authority (PSA) appealed a Professional Conduct Committee (PCC) determination in relation to a sexual misconduct case, on the basis that the GDC had under prosecuted. This followed our self-referral of this case on the basis that we felt the sanction awarded by the PCC was inadequate. Whilst we support the appeal in so far as to the inadequacy of the sanction imposed, we opposed the submission that the GDC has under prosecuted in this case. In the event we are not successful in defending the claim we estimate a potential costs order for respondents' costs of up to £50,000 may be incurred. The appeal was heard in March 2026, and we await the outcome at the date of certification of these financial statements.

In accordance with IAS37, the GDC discloses contingent liabilities in respect to two ongoing employment tribunal cases. The matters are in the early stages of adjudication, and the outcomes cannot presently be determined with sufficient certainty. As such, no provision has been recognised as we do not currently have a reliable basis on which to estimate any obligation that may arise. It is not practicable at this stage to estimate the potential financial impact, if any, of these claims.

(2024: Somerville v Nursing and Midwifery (NMC) judgment impact on associate worker status £340k).

21. Events after the reporting period

In January 2026, the Council approved the vacation of our Wimpole Street property as part of our wider consideration of our future estate's strategy, driven by operational, financial, workforce and sustainability considerations. This was a decision taken after the reporting date and therefore no financial adjustment has been included in these financial statements.

We expect this to result in an estimated asset loss on disposal of £7.1m, primarily relating to right of use assets, leasehold improvements and associated non-current asset disposals.

£4.25m was received in April 2026 as part of the early lease settlement 'marriage value' following the lease being terminated on 31 March 2026. A new short-term six-month lease was then signed at a peppercorn rate to enable us to remain in Wimpole Street during a relocation period.

Subsequent to the reporting date, developments occurred in relation to certain employment and legal matters existing at the year end. Following progression of these matters and consideration of the updated information available after the year end, we have reassessed the likelihood and measurement of potential obligation in accordance with IAS10 Events after the Reporting Period and IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

As a result of those reassessments:

- A provision has been recognised in respect of certain employment related obligations of £161k.
- A provision has been recognised in relation to legal costs awarded subsequent to year end and relation to litigation existing at the reporting date of £42k.

We have also continued to monitor other ongoing legal matters where outcomes remain uncertain at the date of authorisation of these financial statements, and where appropriate, such matters are disclosed as contingent liabilities.

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

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Accounts Determination

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

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

This determination has effect from the 16th May 2016:

Interpretation

In this determination –

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

“the Council” means the General Dental Council.

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

Determination

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

The accounts must be prepared so as to:

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

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

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

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