

# Annual Report and Accounts 2024



# General Dental Council

## Annual Report and Accounts 2024

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.

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# Foreword from the Chair and Chief Executive

Our primary role is to protect the public by setting the framework for professional regulation and ensuring patient safety.

It is dental professionals who deliver safe and effective care to their patients, and we support their professionalism. We understand the pressure that they face, and we thank them for their hard work.

The dental sector has continued to face the same challenges as in recent years. We have seen 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 for patients seeking NHS services. This may well have a longer-term impact on patient safety and is something we will continue to highlight with all our stakeholders, as the impact cannot be ignored.

Although our role and purpose did not change in 2024, other factors influencing how we deliver our role did. Our new Chief Executive, Tom Whiting, joined in June 2024, bringing a commitment to engage, listen and understand, both internally and externally. By visiting dental professionals where they work and speaking at their meetings and conferences, he has shown his commitment to be someone the sector can work with and has highlighted that we want to be a trusted and effective regulator.

We also worked with colleagues throughout the organisation to agree on a refreshed set of values to guide how we think and act in 2025 and

beyond. We aspire to be **respectful**, **transparent**, **inclusive** and **purposeful**. We expect dental professionals and stakeholders will see and experience these values as we embed them across the board.

As we are committed to equality and diversity in everything we do, we updated our Equality, Diversity and Inclusion (EDI) strategy in 2024 and started regular reporting against our objectives. We still have work to do in this area – we did not meet the Professional Standards Authority's new EDI standards last year but are committed to doing better in future.

Meeting the PSA's registration standard was a real positive, considering we processed our highest-ever annual number of registration applications (12,978). Reducing the backlog of applications from overseas qualified dentists to register in the UK as a dental hygienist or dental therapist – before that route closed in March 2024 – is another. Modernising the systems and processes for registering dental professionals is long overdue, and we expect dental professionals to see a difference as we embark on a programme to digitalise our services this year.

While we did not meet the PSA's standard for Fitness to Practise, we continued to improve processes in this area, with a primary objective of reducing stress and the negative impact of an investigation. There is much more to do, and we have firm plans to continue this important work in 2025.

We also consulted on revising education standards and look forward to updating these this year, along with continuing to quality assure undergraduate dental education, approve new programmes and work with stakeholders to implement the Safe Practitioner Framework.

In 2024, we gathered and shared more information about the dental workforce than ever before. This helped to inform the debate about access to NHS dentistry – which we recognise remains an issue for the public – and provides a useful resource for workforce planners across the UK.

Finally, we continued engaging stakeholders across the four nations at industry events, conferences, and meetings and by convening the Dental Leadership Network. Our work to listen, understand and respond to the issues facing the sector drives our decision-making and priorities. Building and nurturing relationships will remain very important to us.

2025 will see updated guidance on the Standards for Education and Scope of Practice, both after extensive and invaluable stakeholder engagement. We will be bold in our plans to improve fitness to practise, improving guidance on decision making to ensure fairness and consistency, providing more support for dental professionals, through training our staff and signposting to help, and looking to address and reduce fear.

We also want to improve our digital capability and modernise our processes, to improve the experience for dental professionals accessing online services, such as registration and renewal. We will continue to invest in our workforce and culture to build an organisation that delivers in line with our new values.

In 2025 we will engage in a public consultation on our Corporate Strategy from 2026 to 2028. We look forward to hearing views on what we need to deliver to be a trusted and effective regulator, and to continue to support and work with dental professionals to deliver safe and effective care to their patients.



**Lord Toby Harris** | Chair

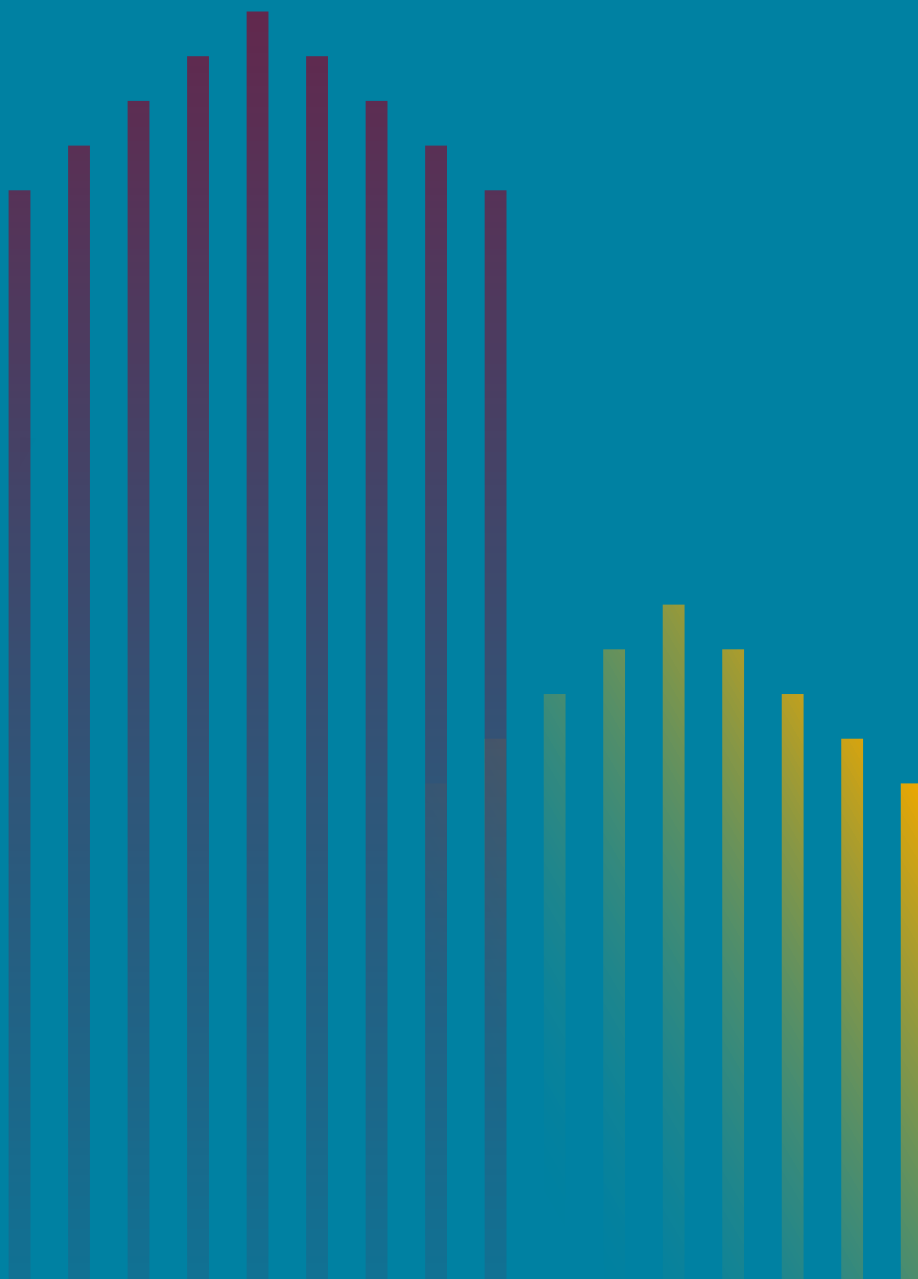


**Tom Whiting** | Chief Executive and Registrar

## 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 2024 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 125,000 people are registered with us (as of 31 December 2024), comprising 46,000 dentists and 79,000 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:

- 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.

Our role in patient safety is more important now than ever before, as the challenges around access to NHS services are causing increased oral health inequalities, particularly among those who are unable to pay for private dental treatment. We are also aware of more patients considering going abroad for treatment, and we have a role in ensuring they are fully aware of [what to expect and what risks are involved](https://www.gdc-uk.org/standards-guidance/information-for-patients-public/going-abroad-for-dental-treatment).<sup>1</sup>

Having a positive happy dental team who feel valued and supported is key in providing high quality patient care. We have worked with stakeholders to highlight the importance of this, and the value every member of the dental team plays in providing good patient care.

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.

1. <https://www.gdc-uk.org/standards-guidance/information-for-patients-public/going-abroad-for-dental-treatment>

## 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 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.

We fund the Dental Professionals Hearings Service, the adjudication function of the GDC, that is separate and independent from our investigation function. 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 one of ten health and care regulators overseen by the Professional Standards Authority. We are governed by a non-executive Chair and Council with six lay and six registered dental professional members.

In 2024, we employed an average of 406 full-time equivalent employees (2023: 377). In addition, around 530 associates and volunteers (2023: 550) helped us deliver a range of activities including Fitness to Practise and Appeal Panels, Registration Assessment Panels, DCS Complaints Panels, and inspections of education providers.

We have four directorates, led by the Chief Operating Officer and Executive Directors who, along with the Chief Executive, form the Executive Leadership Team (ELT):

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

The Chief Executive is also the Registrar and Accounting Officer.

### 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 corporate strategy.
- 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.

Organisational structure



# Our values

Our ambition is to be a truly values-based organisation. In 2024, we worked with GDC colleagues at all levels to agree on our refreshed values, challenging ourselves to be **respectful, transparent, inclusive and purposeful**.



In 2025, we will continue to work with our colleagues to embed these values in a meaningful and sustainable way. Our aspiration is that these values become our shared way of working.

In addition, we will start to share and demonstrate our values in the way we engage with external stakeholders, dental professionals, and applicants who are looking to join the register.

# Equality, diversity and inclusion (EDI)

EDI is central to everything we do as a regulator and a responsible employer. To be 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 have due regard to the need to:

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

In recent years, we have developed a much better understanding of the diversity of the dental workforce we regulate, as many more dental professionals have provided information about their protected characteristics as part of their annual renewal process. We now hold this information for over 96% of all dental professionals.

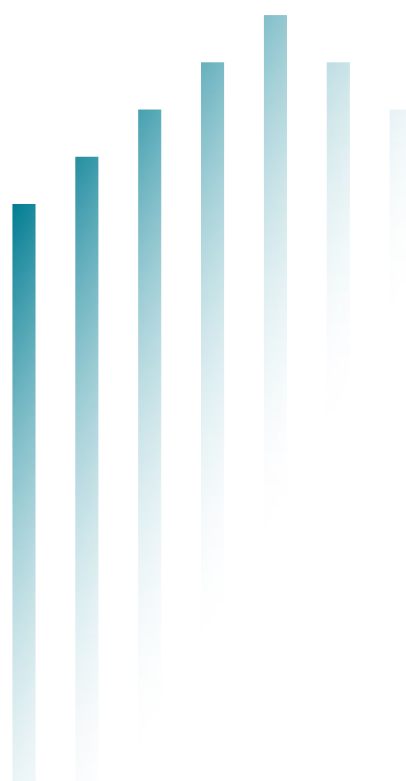
We collect this data as part of our role as a regulator, to ensure that our regulatory processes are fair. We use this data to help us understand the changing profile of the register and whether some groups are more likely to join or leave the register.

Understanding more about the people who raise concerns with us is important. Therefore, in 2024, we started to capture additional protected characteristic information from them. We will start to share information through our FTP statistical reports from 2025.

## Our EDI Strategy

Our EDI Strategy for 2024–2025 builds on the ambitions of our previous strategy and our aspiration remains unchanged. We will continue working with the wider profession to embed EDI across what the GDC does and around how dental professionals work with patients and each other. This includes encouraging others to put EDI at the forefront of their working practices.

In 2024, we developed an extensive programme of activity designed to help deliver our EDI strategy and ultimately to enable us to realise our aspiration that EDI is embedded within our broader strategic objectives and incorporated into our 2026–2028 corporate strategy.



## EDI objectives for 2024–2025



To fulfil these objectives, we outlined a series of priorities and the actions that will show what we set out to do and achieved. This will be regularly updated.

More information on our EDI Action Plan for 2024–2025 including the progress we have made to address these, and a statement from our Chair and Chief Executive, can be found on the [EDI strategy pages of our website](#).<sup>2</sup>

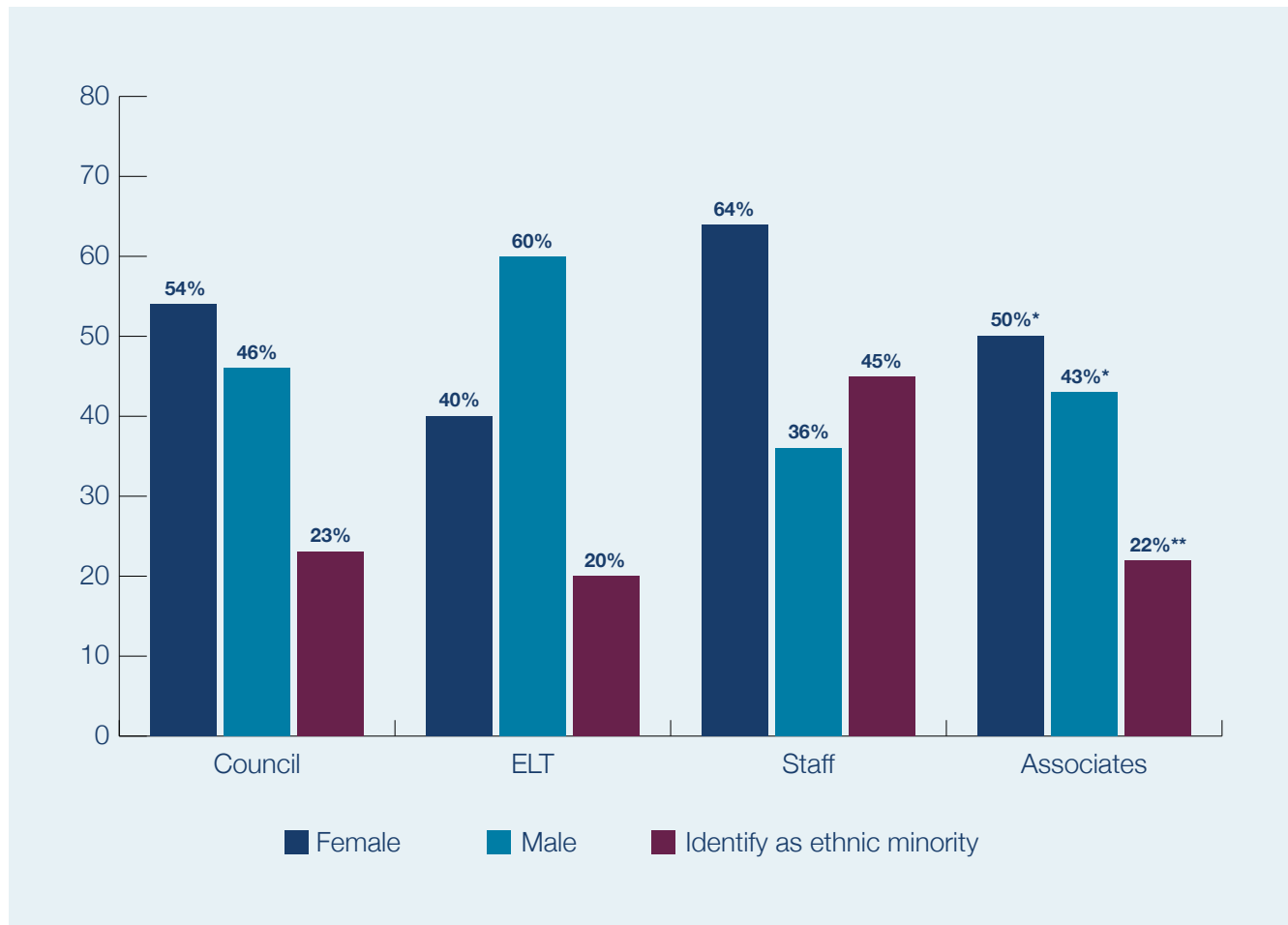
We are committed to integrating our EDI responsibilities into all the work we do. This means the work delivered through our Costed Corporate Plan will consider EDI by conducting equality impact assessments (EIA) for all our projects and programmes. As part of our 2024–2025 EDI Strategy, we mapped out where we will achieve a positive impact for our employees, dental professionals or members of the public. We will work through the actions we need to deliver to achieve this as part of our overall EDI action plan.

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

## Sex and ethnicity of Council, staff and associates

We welcome employees from across society and under the [Disability Confident Employer Scheme](#).<sup>3</sup> 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.

Further information, including details of our Staff Networks, can be found in the staff report section on page 79.



\*7% of Associates preferred not to say which sex they were.

\*\*19% of Associates preferred not to say if they identified as an ethnic minority.

\*\*\*10% of staff preferred not to say if they identified as an ethnic minority

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

# Business overview 2024

## Business plan review

Our Corporate Strategy for 2023–2025 forms 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.

2024 was the second year of our Corporate Strategy for 2023–2025, which sets out our priorities until the end of 2025.

The strategy has 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 also recognised that we must modernise and improve our performance in some areas over the three years. However, what remains **unchanged is our role in public protection.**

Our legislation is over 40 years old, and we continue to press for legislative reform and the opportunities that may bring. However, this cannot be guaranteed, and we know that this will not resolve all existing issues. As such, we continued in 2024 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.

While the responsibility for these issues may sit with others, there are things we can do to inform and support the wider discussions and plans. For example, the working patterns data we collated and published has provided information and insights that the sector didn't have previously. We remain committed to working with the sector to inform the workforce discussions and contribute to these discussions where we can.



In October 2024, following a detailed and thorough review, the Council approved the plan for 2025–2027 and set the budget and Annual Retention Fee (ARF) for 2025. In doing so, we agreed to maintain the same ARF fees for 2025, which are £621 for dentists and £96 for dental care professionals.

It remains our ambition to keep fees reasonable. However, the ARF levels paid by dental professionals may have to change, so we can continue to ensure that we fulfil our statutory role of maintaining patient safety and public confidence in the years ahead. These fees will be reviewed again later in 2025 along with the budget for 2026, following Council's approval of the new strategy for 2026–2028.

## Costed Corporate Plan 2024–2026

Our Costed Corporate Plan (CCP) for 2024 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 workplan.

There were 32 projects on the workplan in 2024. Six were completed, six were removed from the plan as they were combined with other projects or deprioritised, one was put on hold, and the remaining 19 are on track to be delivered by the end of 2026.

The projects completed and closed in 2024 were:

- Complaints resolution.
- Digital communication improvements.
- Expectations of a safe practitioner.
- Indemnity models.
- IT hardware, infrastructure and peripherals upgrade.
- Strengthen the separation of the adjudication function.

Further details of our Corporate Costed Plan projects, including a summary of the project delivery in 2024 and the strategic aims they are aligned to, can be found in the [Costed Corporate Plan 2025–2027](https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy/gdc-corporate-costed-plan-25-27.pdf)<sup>4</sup> report, published separately.

4. <https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy/gdc-corporate-costed-plan-25-27.pdf>

# Achievements and progress

In 2024, we delivered new insights that added to the dental sector's understanding of the workforce and improved the timeliness of registration applications against the highest number of annual applications we have ever seen.

We also shed new light on the impact of Fitness to Practise on dental professionals' wellbeing and perceptions of the GDC.

We undertook further research into stakeholders' perceptions of the GDC, which confirmed that negative perceptions are mostly driven by fear of the FTP processes. This fear creates a lack of trust, limiting our ability to reach dental

professionals as this fear reduces their tendency to engage, listen or believe. Over the last three years, we took a more strategic and focused approach to tackling perceptions, and there are promising signs it is having an impact. It is also clear that much more needs to be done to address this fear and its causes.

## 15 weeks

**Improved FTP timelines  
for single clinical cases**

## 100%

**All registration  
KPI's met**

## 3

**Dental Leadership Network  
events convened**

## Over 4,000

**students and newly qualified  
dental professionals  
engaged with**

## 55%

**of dentists completed  
working patterns data**

## 58%

**DCPs completed working  
patterns data**

## Informing the debate about the dental workforce

Findings from our research programme provided additional evidence that the dental sector remains under pressure, and the public continues to find it difficult to access NHS dentistry. Against this backdrop, we committed to supporting the sector to better understand its workforce challenges. In March, we published new comprehensive data about the working patterns of dentists, followed by data about DCPs in October. Over 24,000 dentists (55%) and almost 44,000 (58%) DCPs completed the voluntary survey, and we are grateful to all the dental professionals who provided this data, and for the support from the professional associations who encouraged their members to participate.

We now know more about dental professionals' working patterns than ever before. For the first time, we can see a rich picture across the four nations of where these professionals work and the balance between private and NHS practice, and clinical and non-clinical roles and activities. We are confident these insights will support strategic planning and decision-making by health services, governments and dental providers, ultimately helping patients receive the care they need.

We collected a second year of dentist data as part of their December 2024 annual renewal and will report on this in 2025. We will do the same with DCPs later in 2025. We also published a further inferential analysis of the dentist data in December and plan to do the same for DCPs later in 2025.

More information, including a summary of the key findings, can be found on the working [patterns section of our website](https://www.gdc-uk.org/about-us/our-organisation/reports/working-patterns-data).<sup>5</sup>

5. <https://www.gdc-uk.org/about-us/our-organisation/reports/working-patterns-data>



## Learning from the findings of our Perceptions Research

Research into stakeholder perceptions was published in December 2024 and shows statistically significant improvements in perceptions of the GDC since 2020. Positive views among dental professionals increased from 16% in 2020 to 20% in 2023, with negative perceptions dropping from 65% to 56%. This improvement is valuable and important, but it is also clear that we have much further to go.

Students generally held more favourable opinions, with 26% expressing a positive view. However, most survey respondents, particularly dental professionals, still held negative perceptions of the GDC.

There was strong awareness among stakeholders of our core functions, such as maintaining the dental register (87%), investigating fitness-to-practise concerns (78%) and setting and promoting professional standards (72%). However, the most common misconception remains – that the GDC sets clinical standards (48%, no change from 2020) – followed by representing the interests of dental professionals (30%).

Dental professionals registered with us within the past five years felt more positively towards us compared to those registered six years or longer. This suggests there could be a ‘tipping point’ when opinions become more negative, which could be driven by past experiences or legacy decisions.

The stakeholder perceptions research makes it clear that the key driver of perceptions of the GDC is fear – that we are punitive, out of touch and disproportionate. Fear matters because it gets in the way of effective regulation. When dental professionals practise in fear of arbitrary and disproportionate regulatory intervention, they tend to practise defensively, spend time on excessive record keeping and may even limit their scope of practice. This is not in patients’ interests. On the contrary, it is likely to reduce both the quantity and quality of dental care.

We will use these insights to develop our future external communications and engagement strategy in 2025. Addressing the fear and countering negative perceptions of the GDC is not a matter of reputation management, it is fundamental to our core objective of public protection. It matters that we are trusted by those we regulate, and we can’t be trusted if perceptions are dominated by fear.

4%



**increase in positive  
views among dental  
professionals  
from 16% to 20%  
since 2020**

## Managing increasing numbers of registration applications

We know that joining the register is a significant moment in a dental professional's career. Any delays and problems can be difficult for the individual and their employer.

In 2024, we processed 12,978 applications, an increase from our 2023 record high of 11,476. This included new applications, additional titles and additions to our specialist lists, and resulted in 2,164 new dentists and 9,728 new DCPs being registered in 2024. Making registration faster remains important, but we also want to modernise by significantly reducing the reliance on paper during this process. After reviewing the current and required future processes, we identified potential improvements and operational changes for both the GDC and applicants, including moving to a digital, online application process. After a procurement exercise, we appointed PwC last year as our partner to deliver these improvements to our registration processes, with the aim of making it easier for people to provide the required evidence and documentation to ensure we maintain high registration standards.

We plan to progress this work later in 2025, after completing a full evaluation of the costs and benefits and gaining formal approval from the Council to proceed and launch in early 2026.

## Improving understanding of the annual renewal process

We know it is difficult and worrying when a dental professional is removed from the register due to incorrectly completing their annual renewal process. For the past three years, we have collaborated with all relevant professional associations to improve people's understanding (particularly DCPs) of the process and what they need to do to seamlessly renew their registration.

This year, we provided targeted content to relevant publications and channels to increase awareness and understanding of the indemnity and CPD requirements for DCPs, and we spoke – and handed out leaflets – to hundreds of DCPs at external industry events. This resulted in 45% fewer removal notices for non-compliance with the indemnity requirement and a 24% decrease in DCPs being non-compliant with their CPD compared to 2023.

In 2024 ORE  
applications  
increased by



53%



## Improving access to the overseas registration exam (ORE)

Demand for places on the ORE continued to outstrip supply despite increasing exam capacity from the previous year. Applications increased by 53% in 2024, with 3,628 received (2023: 2,366). We held two Part One sittings with a total capacity of 1,200, up 50% from the 800 held in 2023, and four Part Two sittings with a capacity of 576, an increase of 33% from the 432 held in 2023.

A total of 354 dentists joined the register in 2024 after passing the ORE. Dental professionals who qualify overseas make an important and valuable contribution to the dental workforce in the UK. Around 30% of registered dentists qualified outside the UK and 5% of all DCPs. More details on this breakdown can be found on pages 31 to 33.

Managing ORE demand remains challenging due to the growing volume of applications. To address this, we completed an early market engagement exercise to identify potential new suppliers and capacity, then started the procurement process for a new contract in late 2024. This process will conclude later in 2025, and we aim to have increased capacity in place by mid-2026.

We made new improvements to the ORE in 2024, including developing a new Refugee Policy which gives priority access to the ORE to qualified dentists with refugee status. This policy, recognising the challenges of dentists who cannot return to their home country, was implemented in early 2025, and has already been taken up by a number of applicants.

## Reducing the backlog of applications from overseas qualified dentists as dental hygienists and dental therapists

From 7 March 2023, all overseas applicants applying for registration as a DCP (all titles), are required to hold a relevant overseas qualification for the title they're applying for. The result is that applicants submitting applications after this date were no longer able to rely solely on an overseas diploma in dentistry (degree or diploma that qualifies someone as a dentist) to join the DCP register and were required to have a relevant overseas DCP qualification to register as a DCP. The change aligned our overseas qualification requirements with those for UK applicants.

As a result of the change in eligibility requirements, we received an unprecedented volume of applications via the overseas Dental Care Professional (DCP) assessment route – we received more than 5,700 applications within a few weeks, creating a large backlog in applications. Significant progress was made by the Registration team on these applications through 2024, with all the applications being reviewed and 2,600 assessed by an assessment panel. There will be further assessment panels in early 2025 when we anticipate this activity will be completed.

As a result of the progress made, along with other improvements in registration, we regained our standard relating to timelines from the Professional Standards Authority.

## Improving the specialist list application process

By the end of 2024, there were 4,457 professionals across the 13 specialty disciplines.

GDC-registered dentists who do not hold a Certificate of Completion of Specialist Training can apply to join a specialist list by submitting evidence that they have an equivalent level of knowledge and experience gained in other ways. This is also known as an assessed application. In 2023, we took responsibility for the specialist list assessed application (SLAA) process, which had previously been delivered by an external provider, and had been paused for almost a year.

After recruiting and training assessors and improving the application processes, we cleared the application backlog by March 2024.

Further work to embed this service continued throughout 2024 when we consulted on and made new regulations governing the routes of entry to the specialist lists, particularly relating to the assessed application route. These changes were designed to ensure clarity for applicants and consistency between different applicant groups.

## Updating education standards and information

We provide quality assurance for undergraduate dental education and training to ensure each programme meets our standards. It is our statutory duty to ensure that education providers only award qualification to students who meet the necessary standards.

Since 2018, we have seen a **16% year-on-year growth of new programmes** and a further increase in interest in new schools and programmes in 2024.

Recognising this growth, we worked with the Department of Health and Social Care, the Office for Students and the Privy Council to develop guidance for those wanting to achieve dental authority status, which we published in early 2025.

After updating the Safe Practitioner Framework in 2023, we continued to work closely with stakeholders from across dental education in 2024 to revise the Standards for Education. Positive discussions and collaborations indicate that the changes in dental education and the wider healthcare ecosystem since the current standards were published have been recognised. We consulted on proposals to revise the standards in November 2024. Following the review and analysis of the consultation responses, the revised Standards for Education were approved by the Council and will be published later in 2025.

In addition, the revised dental specialty curricula, were published, coming into effect from September 2024.



## Responding to the impact of Fitness to Practise (FTP) on dental professionals

In 2022, we made a commitment to identify and report on the number of dental professionals who died while fitness to practise concerns were being investigated or remediated. The work to create the report took longer than we had anticipated, as we had to address issues in how we recorded and analysed the relevant information. The report was published in November, covering the period from 2019 to 2022, when 20 dental professionals died while their cases were active, with causes of death categorised as natural, external, or unspecified, and one subcategory of suicide.

This important work told us that some dental professionals had taken their own lives while subject to an active FTP investigation. Every death is a tragedy, and when the data and what we are doing to improve FTP are put aside, what is left is the death of people, some in tragic circumstances. We continue to work with resolve to reduce the impact of FTP on the mental health of dental professionals.

For some time, we have been improving FTP processes where we can. In July, we revised what we publish following an interim orders committee hearing to achieve a better balance between the privacy of the registrant given the untested allegations, and the need to protect the public through open and transparent processes.

We developed and published revised guidance on voluntary removals from the dental registers while a dental professional is under investigation, aimed at ensuring transparency, consistency and proportionality in decision-making. We also consulted on the guidance we issue to practice committees to support proportionate and consistent decision-making. This included new guidance on discrimination and harassment, measures to support vulnerable witnesses and reasonable adjustments for registrants. The revised guidance will be published later in 2025.

We made operational changes to better inform and support dental professionals during the complaints and FTP process. We published new content to ensure that dental professionals had a clearer and more consistent understanding of when the GDC will be involved. This included what to expect during the process, what support is available for them, and a recognition that we understand the pressure this can cause to them as individuals.

Work started in 2024 to develop a Serious Incident Review process which will be triggered in the event of a death occurring during FTP, where there is some indication that the FTP process was a contributory factor. We valued early suggestions from stakeholders about what this process should consider, and we look forward to engaging stakeholders again when we take this work forward.

In December, following a public consultation, we confirmed that the move to hold dental professionals' hearings online by default was being made permanent. This decision followed the successful implementation of remote hearings in 2022 when over 87% of substantive hearings were held remotely. This decision reflected the clear benefits observed over the past few years. While maintaining our commitment to fairness and public protection, remote hearings have resulted in reduced stress, significant cost savings, and better participant accessibility. However, it is important to emphasise that dental professionals retain the right to request in-person hearings, which we are confident will be granted in most cases.



## Improving timeliness in FTP

We delivered substantial improvements in FTP timeliness in 2024. We reduced casework queues to a sustainable level within the assessment stage, and our investigative casework teams cleared the backlog from 2023.

Significantly, we adopted a new way of investigating single-patient clinical concerns, halving the average time to assess the concern from 30 weeks to 15 weeks. This change was made permanent after a pilot and is receiving positive stakeholder feedback, which demonstrates our ability to streamline certain investigations while upholding our commitment to public protection.

We know there is more work to do, and we remain firmly committed to further improving our FTP processes and timeliness in the coming year.

## Directing complaints to the right organisation

Complaints must be directed to the right organisation to reduce delays in resolution and ensure that both patients and professionals can be confident that their concerns are being adequately addressed.

In April, we concluded our complaints resolution project – recognising that not every complaint needs to be dealt with by the GDC, we revised and improved the information on our website to help direct complaints to the right organisation. This helped ensure that the concerns we receive are appropriate for us to investigate or the public is directed to other organisations who are better suited to deal with their complaint.

In 2024, we redirected around 2% of all fitness to practise concerns back to the NHS, and the Dental Complaints Service dealt with over 3,300 enquiries relating to complaints about private dental treatment.

## Reviewing and updating our standards and guidance

One of our statutory responsibilities is to set standards for the dental team, and we have an extensive framework of standards and guidance available to help dental professionals understand their professional responsibilities. Managing and updating this framework is a significant task, and in 2024, we set about this in stages in consultation with stakeholders as part of our broader programme of work on professionalism.

After detailed and welcome feedback, we consulted on and agreed on proposals to bring together reporting requirements for health, criminal and regulatory matters into improved guidance about Reporting Matters to the GDC. This guidance came into effect in February 2025.

We engaged extensively with stakeholders across the year on our professionalism framework and used their feedback to inform policy development and our overall approach. This included an extensive programme of stakeholder engagement sessions on our proposals to update our Scope of Practice Guidance following our consultation in 2023. Our policy development will continue in both these areas in 2025, including the publication of our updated Scope of Practice Guidance and the development of a comprehensive set of supporting materials to help professionals make effective decisions in line with our professionalism framework.

In 2024, we completed an analysis of the operational practices and requirements of the rules for our continuous professional development (CPD) scheme to identify what changes we could make to minimise the administrative burden on registrants. Through this review, we identified several changes that could be made to the current scheme, within our current legislation. Approved by the Council in December, these changes were rolled out early in 2025.

## Using our convening role to bring the sector together to highlight the challenges facing patients and the profession

We convened three Dental Leadership Network (DLN) events in 2024, bringing together leaders from across the four nations, including representatives from education, professional associations, employers, defence unions, patient representative groups, the Government and the NHS. The objectives of the DLN are to share information and build relationships, create a better understanding of everyone's remit, priorities and shared challenges and encourage collaboration and ownership to resolve shared challenges.

Having held its first event in November 2022, the DLN is unique as it brings together leaders from the entire dental sector, with over 120 senior dental leaders attending each event. In 2024, the three events focused on:

- Maintaining an effective workforce, fit for the future.
- Health and wellbeing leadership in the dental team.
- Workforce: How many dental professionals are enough?

The DLN has planned events in March, June and November 2025.

## Engaging with stakeholders and dental professionals

We attended over 400 stakeholder meetings, presentations and events in 2024. In addition, we had a presence at six key external industry events, including the BDIA Dental Showcase and the Dentistry Shows in London and Birmingham, which allowed us to increase our reach and engage with hundreds of dental professionals at each event.

A key priority for our CEO, who joined the GDC in June 2024, is to engage, listen, and understand the profession's issues and challenges.

Therefore, in addition to our existing engagement programme, we developed a new programme to enable him to meet with all key stakeholders and to visit dental settings. He completed nine visits in 2024, getting positive feedback from dental professionals and stakeholders involved. In addition, he spoke at several high-profile events throughout the year, building on the existing programme of engagement.

Over 400

stakeholder meetings,  
presentations and  
events attended  
in 2024



## Increasing our engagement with early career and overseas qualified dental professionals

Every year, around 7,000 students take up places in the UK to train to become dental professionals. In 2024, 7,000 UK-qualified and 2,000 overseas-qualified dental professionals joined our register. Engaging with these important groups early in their career helps them understand what it means to work in a regulated profession, the role of the regulator, how we support dental professionals, helping address some of their misconceptions or perceptions early in their careers.

The programme, now in its sixth year, delivered 58 student and new registrant sessions (2023:42), engaging with over 3,700 people, up 16% on the previous year.

As part of this programme, we asked students and newly qualified dental professionals for their perceptions and views of words they associated with the GDC. The results were very encouraging, demonstrating an increasing understanding of our role, with words like standards, patient safety and professionalism being prominent. However, they also shared words such as litigation, complaints and scary, which indicates that there is still more work to be done.



Feedback on this programme has been universally positive, with over 95% of respondents saying the session improved their overall understanding and perception of the GDC, with the key takeaways including an increased understanding of the GDC's role and a better understanding of the importance of professionalism.

We also delivered three webinars to over 300 newly registered dental professionals who qualified outside of the UK, providing specific content and support for this increasingly important registrant group. Over 90% would recommend the session to colleagues and 95% said they were likely to use what they learned in the session in future.

Both programmes will continue through 2025.

## Supporting our staff

We progressed several projects to support the development and retention of our staff. 87% completed personal development reviews (PDR's) in the first cycle, and 82% had personal development plans (PDP's) in place by end of 2024. This included work to develop a 'total reward' programme, improving workforce development processes, launching a new dress code and updating and launching internally our new GDC values. These changes were instigated following significant internal engagement activity, including 17 staff sessions involving over 200 colleagues.

We developed and launched a new personal development review process and new learning platform for our staff. To help communicate these changes, we strengthened our internal communications team, leading to positive improvements to our internal communication channels, including providing regular updates from the CEO and executive directors and dedicated communications for people managers. In addition, we ran a series of online PDR support sessions throughout 2024, for 102 people. This provided additional help to staff and managers in using the system, supporting quality conversations and engagement.

87%

**of staff completed  
personal development  
reviews (PDR's)**

82%

**of staff had personal  
development plans  
(PDP's) in place by  
end of 2024**





# 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 2023–2024 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

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. We have already put changes in place to address these.

These changes include providing more visibility on our work to deliver our EDI strategy. More information on this, including the progress we have made and the work we still need to complete, can be found on the [EDI section of our website](#).<sup>6</sup> To address the timeliness of our FTP processes, we made improvements that enabled us to close cases faster when it is appropriate to do so. We achieved this by revising how we investigate clinical practice concerns, allowing us to close many of these cases far earlier in the process.

While we were disappointed to have not met these two standards, we were pleased that the PSA's review recognised the work we have done in 2024 to successfully satisfy the 16 Standards we met. This includes the significant improvements we made in processing registration applications faster, which meant that we met all the Registration standards this year, and the work we have done to ensure a diverse range of voices and stakeholders have helped inform our policy and research work.

We know there is more work to do over the coming year, and we remain firmly committed to improving FTP processes and implementing our EDI strategy. We will continue our work to review our FTP decision-making guidance and our standards of conduct and performance for the dental team and will make sure they address and challenge discriminatory behaviour appropriately. In addition, we plan to publish our updated Standards for Education later in the year, following the consultation held in late 2024, which will consider the support for students and trainees with diverse needs.

You can find full details of our 2023–2024 annual performance in the Performance Review Report on the [PSA's website](#).<sup>7</sup>

**“We know there is more work to do over the coming year, and we remain firmly committed to improving FTP processes and implementing our EDI strategy.”**

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

7. <https://www.professionalstandards.org.uk/publications/monitoring-report-general-dental-council-202324>

# Registration performance

## Overview

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

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

**There are several routes to registration:**

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

We register the whole dental team across the four nations of the UK. This includes 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)

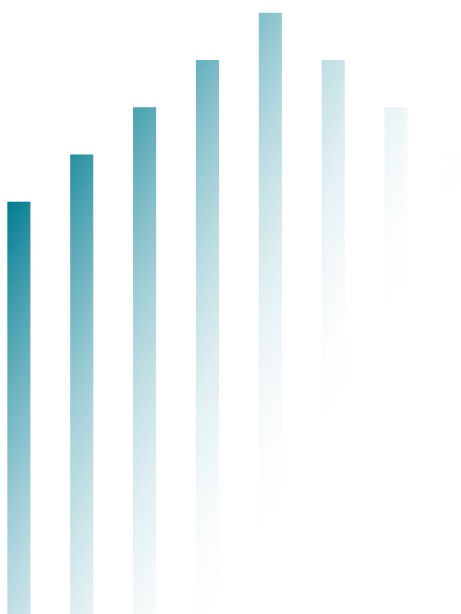
All dental professionals must keep their skills and knowledge up to date during their careers. Undertaking CPD is a requirement of registration with the GDC. These requirements vary by dental profession, but all dental professionals must complete at least ten hours of CPD every two years.

## Registration timeliness

Following the substantial and unprecedented number of international DCP applications (circa 5,700) received in 2023 (when this route to registration closed), we recruited 22 additional caseworkers to support the progression of these applications. We also increased the capacity of the assessment panels from 150 to 300 a month. In 2024, over 2,600 applications were assessed by registration assessment panels, resulting in over 844 registrations.

Clearing the backlog while maintaining rigorous standards and ensuring public protection continues to be a priority for the Registration team, who scrutinised all received applications. Assessment and re-assessment panels are likely to continue until mid-2025.

In 2024, the Registration function concluded 12,978 applications across all routes, an increase on a previous maximum of 11,476 applications completed in 2023.





## Registration summary

125,736

people on register

+4.8% 

79,374

DCPs

46,362

Dentists

12,978

applications processed

78%

female

11,892

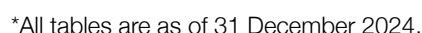
new additions  
to the register



48%

of the register  
are dental nurses

There were 125,736 dental professionals on our register at the end of 2024 (2023: 120,030). This was a 4.8% increase compared to last year. DCPs who have more than one title, for example, a dental hygienist who is also a dental therapist, are only counted once in this table.



Dental professionals can hold more than one registered title.

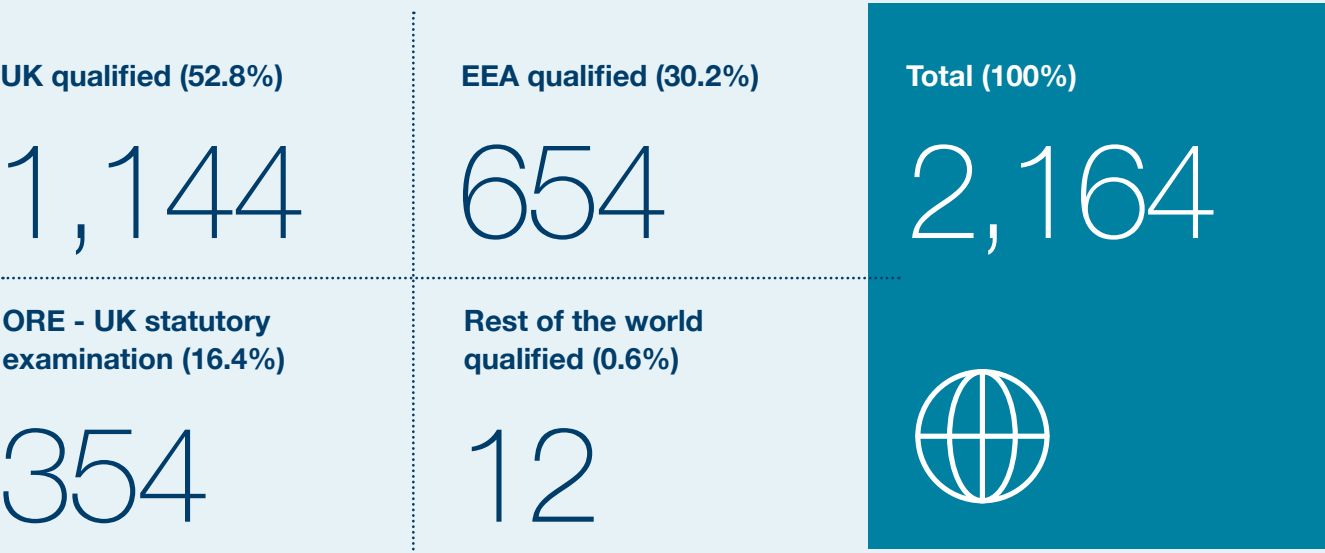


Composition of the register by route to registration

Dentists, by route to registration



New additions to the dentists register in 2024, by route to registration



DCPs, by route to registration

Dental Nurse

65,123

Total qualified

UK qualified (64,904 | 99.7%)  
EEA qualified (136 | 0.2%)  
Rest of the world qualified (83 | 0.1%)

Dental Hygienist

10,493

Total qualified

UK qualified (7,865 | 74.9%)  
EEA qualified (478 | 4.6%)  
Rest of the world qualified (2,150 | 20.5%)

Dental Therapist

7,363

Total qualified

UK qualified (4,745 | 64.6%)  
EEA qualified (4 | 0.1%)  
Rest of the world qualified (2,614 | 35.5%)

Dental Technician

5,025

Total qualified

UK qualified (4,783 | 95.2%)  
EEA qualified (211 | 4.2%)  
Rest of the world qualified (31 | 0.6%)

Orthodontic Therapist

1,157

Total qualified

UK qualified (1,042 | 90.0%)  
EEA qualified (2 | 0.2%)  
Rest of the world qualified (113 | 9.8%)

Clinical Dental Technician

439

Total qualified

UK qualified (436 | 99.3%)  
EEA qualified (0 | 0%)  
Rest of the world qualified (3 | 0.7%)

UK qualified (83,775) EEA qualified (831) Rest of world qualified (4,994)	Total 89,600
---	--------------



## New additions to the DCP register in 2024, by route to registration

### Dental Nurse

# 6,670

#### Total qualified

UK qualified (6,635 | 99.5%)

EAA qualified (0 | 0%)

Rest of the world qualified  
(35 | 0.5%)

### Dental Therapist

# 1,567

#### Total qualified

UK qualified (404 | 25.8%)

EAA qualified (0 | 0%)

Rest of the world qualified  
(1,163 | 74.2%)

### Dental Technician

# 168

#### Total qualified

UK qualified (139 | 82.7%)

EAA qualified (3 | 1.8%)

Rest of the world qualified  
(26 | 15.5%)

### Dental Hygienist

# 1,187

#### Total qualified

UK qualified (465 | 39.2%)

EAA qualified (3 | 0.2%)

Rest of the world qualified  
(719 | 60.6%)

### Orthodontic Therapist

# 123

#### Total qualified

UK qualified (70 | 56.9%)

EAA qualified (0 | 0%)

Rest of the world qualified  
(53 | 43.1%)

### Clinical Dental Technician

# 13

#### Total qualified

UK qualified (11 | 84.6%)

EAA qualified (1 | 7.7%)

Rest of the world qualified  
(1 | 7.7%)

UK qualified (7,724) EEA qualified (7) Rest of world qualified (1,997)

**Total 9,728**

## Composition of the register by Sex

### Total number of Dentists\*

# 46,357



**Male** **21,701** (46.8%)

**Female** **24,656** (53.2%)

### Total number of DCPs

# 79,374



**Male** **5,916** (7.5%)

**Female** **73,458** (92.5%)

Male (27,617 | 22.0%) Female (98,114 | 78.0%)

**Total 125,731**

\*Note: Five dentists did not provide their sex details.

Further details of our registration performance can be found in the Registration statistical report, published separately. <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 Professional Standards Authority also has a right of appeal in cases where they consider that a decision is not sufficient for the protection of the public.



# Summary of 2024 Fitness to Practise performance



125,736

people on register

1,401



concerns received

73

hearings  
held

18



people removed  
from register

0.01%

of register

15

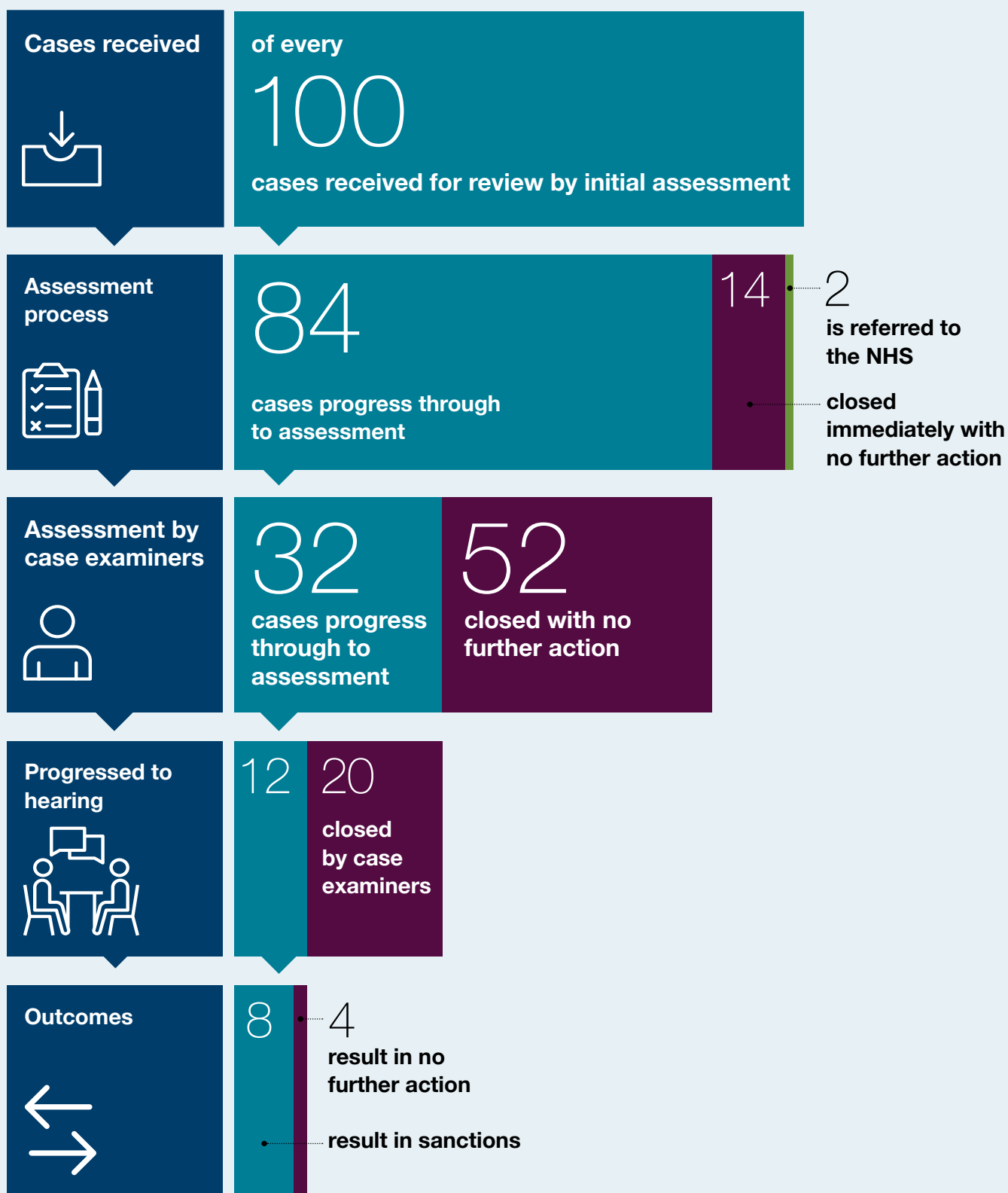


weeks

Average time to assess single  
patient clinical cases, compared  
to 30 weeks for other cases

## Decision outcome rate at each stage of the Fitness to Practise process in 2024

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 2024 rather than the number of cases received).





## Fitness to Practise activity in 2024

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.

To improve the experience of those involved in the process and to ensure good quality decision making, we invested significantly in the teams that deliver our FTP functions in the last few years.

This meant that we reduced the number of cases at the Assessment stage from around 1,200 cases

in mid-2023, to around 550 cases by the end of 2024. The number of cases at the Assessment stage has remained steady for the last 18 months, with the team continuing to improve the time cases are dealt with at this stage, without compromising on the quality of outcomes. This increased activity, at the earlier stages of our process, has led to an additional five cases being referred for a hearing, each month in 2024. The uplift in these referrals meant that there are more cases awaiting hearings at the latter end of our process.

We are now investing in the latter part of our FTP process – our legal and hearings teams – to ensure that these cases can be heard swiftly.

Changes in the average decision outcome rates at the different stages of the FTP process	2022	2023	2024
Of every 100 cases received:			
Progressed for assessment	85	86	84
Progressed for case examiner decision	34	34	32
Progressed for a Practice Committee hearing	16	13	12
Sanctions imposed	13	11	8
No further action	3	2	4

Fitness to Practise activity	2022	2023	2024
New concerns received	1,264	1,297	1,401
Assessment decisions made	1,267	1,441	1,294
Case examiner decisions made	326	356	515
Assessment Caseload at end of year	899	618	564

Many of the assessed cases completed were started before 2024. We referred 38% of the cases reviewed at the assessment stage to case examiners and closed 62% of them. There were 198 case examiner referrals to the Practice Committees, a 50% increase compared to 2023

(132). Case examiners also referred 16 of these cases to the Interim Orders Committee.

Further details of our performance can be found in the [Fitness to Practise statistical report](#), published separately.<sup>8</sup>

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

## Dental Professionals Hearings Service

The Dental Professionals Hearings Service is the adjudication function of the GDC and operates independently and separately 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.

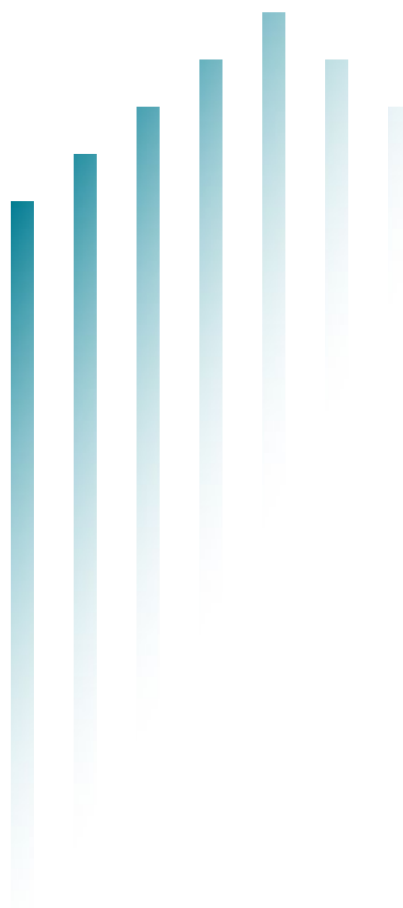
The Practice Committees completed 73 initial hearings in 2024 (2023:91). There was an increase in the number of cases awaiting an initial hearing with 209 at the end of 2024 (2023:147). This was due to the significant increase in the throughput of cases from the Assessment teams as they improved performance which led to a higher number of referrals to a Practice Committee, with an average of 15.8 cases referred each month. (2023: 10.5 cases per month). Of these 209 cases, the number which had missed our nine-month target at the end of 2024 was 77 (2023:70).

The median time for initial hearings to start from a referral by case examiners was 10 months and six days (2023:10 months and one day). 43% started within nine months of referral (2023: 47%).

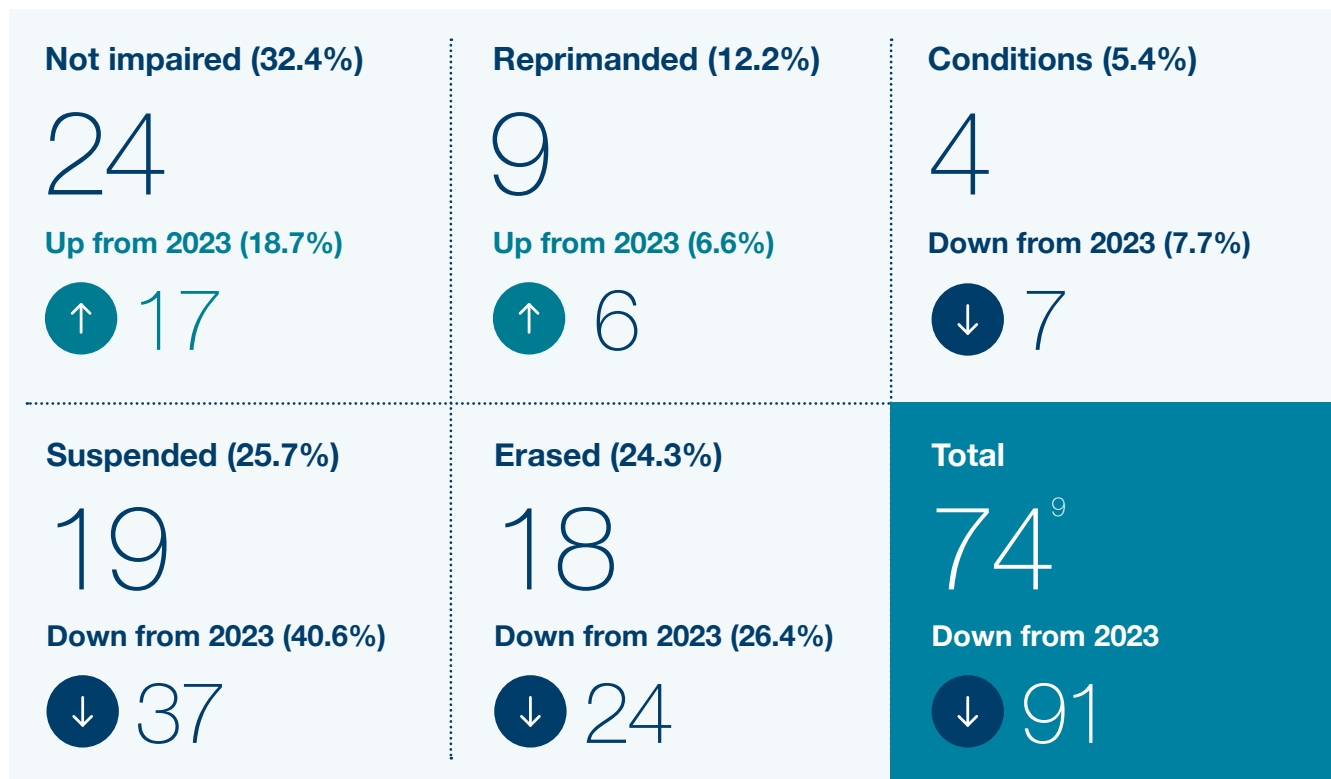
Most of the initial hearings were five days, which is the same as it was in 2023.



**Dental  
Professionals  
Hearings  
Service**



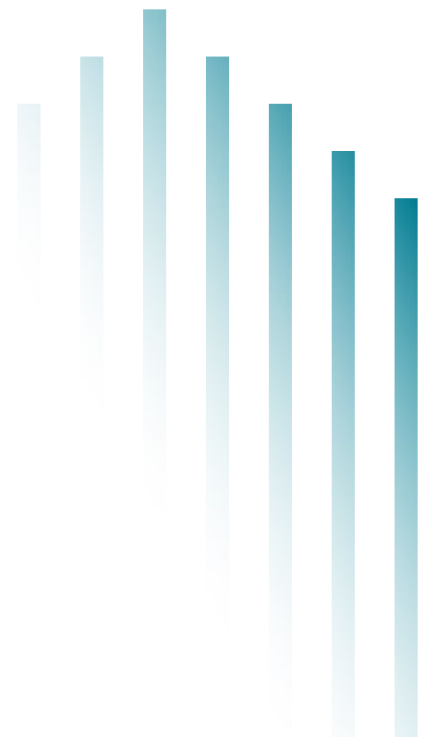
## Outcomes of all Fitness to Practise substantive hearings in 2023 and 2024



## 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 2024, there were 99 Interim Orders Committee (IOC) decisions (2023:122). Of these, no order was imposed in 37 cases (2023:30), interim conditions were imposed in 39 cases (2023:52) and an interim suspension in 23 cases (2023:40).



9. 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 incorporates a sustainable design, energy efficiency and carbon dioxide (CO2) reduction process, and a building management system that allows us to be energy efficient. In our Birmingham office, we worked with the landlord to recycle as many waste streams as possible and have improved the heating, ventilation, and air conditioning system across the floor, in relation to energy consumption. Both offices have lighting motion sensors which means lighting is reduced after a period of inactivity. There are also recycling points in all kitchens.

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

In December, following a public consultation, we announced our move to permanently hold our dental professional hearings online by default. This decision reflected the clear benefits we observed over recent years including reduced travel for participants, significant cost savings, and improved accessibility for participants. In-person hearings will continue to be available in cases such as supporting vulnerable participants and accommodating witnesses who are not able to give evidence remotely.

Following a full procurement exercise, we appointed PwC as our partner to improve our registration processes and significantly reduce our reliance on paper. This will change how people apply to join the register across all routes to registration. Once implemented, the reduction in paper will lower our carbon footprint and reduce the volume of information we need to dispose of securely.

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

## Green Initiative

Our staff have set up a forum called the Green Initiative, a space for staff to collaborate on ideas, share insights, and work together to promote more sustainable and environmentally friendly working practices.

**The forum focuses on four key areas:**

### Commitment to sustainability goals

Reducing energy consumption, minimising waste, cutting carbon emissions, and achieving certification in sustainability standards.

### Promotion of eco-friendly practices

Advocating for practices that help the environment, such as encouraging recycling, reducing paper usage, switching to energy-efficient lighting, promoting remote work to cut commuting emissions, or supporting sustainable product sourcing.

### Employee engagement and education

Hosting events, workshops, and campaigns to educate our people about sustainability. This included organising 'green office challenges', providing resources help staff understand more about sustainability, and training on how to implement green practices at work.

### Collaboration with stakeholders

Working with stakeholders, including vendors, local communities, or environmental organisations, to identify opportunities to partner with environmental groups, participate in community cleanups, or advocate for sustainable supply chain practices.

In 2025, we plan to develop a set of measures that focus on office efficiencies and changing staff behaviours. Examples of the measures being considered include:

- Providing information on actions that can be taken to reduce personal emissions (inform).
- Providing a space for staff to discuss and ask questions about climate change and environmental issues.
- Providing information about key ESG dates (e.g. Earth Day, Global Climate Summit, UNFCCC COP 30).
- Researching and proposing accreditations/awards the GDC is eligible for.
- Identifying ways to decrease energy consumption.

## Our carbon footprint

Our measurable carbon emissions for 2024 were 183 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e), the same as in 2023. The largest sources of our emissions were from electricity and gas, accounting for almost 85% of our total emissions. Although our business miles increased in 2024, our overall emissions decreased due to an increase in rail and a reduction in car travel. This change was due to increased travel between our

London and Birmingham offices, increased face-to-face stakeholder engagement, an increased number of education provider inspections, and a higher number of in-person hearings.

Our carbon footprint has been calculated using data readily available for our energy usage and business travel, using the relevant requirements of the Greenhouse Gas Protocol Corporate Standard and details both absolute and normalised (relative) emissions.

Emission type	Activity	Units 2023	2023 (tCO <sub>2</sub> e)	%of Total	Units 2024	2024 (tCO <sub>2</sub> e)	%of Total
Indirect energy (Scope 2)	Emissions from the purchase of electricity, including heat, steam and cooling (KWh).	324,471	70.41	38.6%	452,573	86.40	47.2%
	Emissions from the purchase of gas, including heat, steam and cooling (KWh).	410,468	75.18	41.2%	317,222	60.59	33.1%
Other indirect emissions (Scope 3)	Emissions associated with grid losses, in getting electricity from power plant to organisation (KWh).	324,471	6.44	3.5%	452,573	8.98	4.9%
	Business travel (miles).	270,947	30.52	16.7%	393,163	27.20	14.8%
<b>Total emissions (tCO<sub>2</sub>e)</b>			<b>182.55</b>	<b>100%</b>		<b>183.17</b>	<b>100%</b>

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



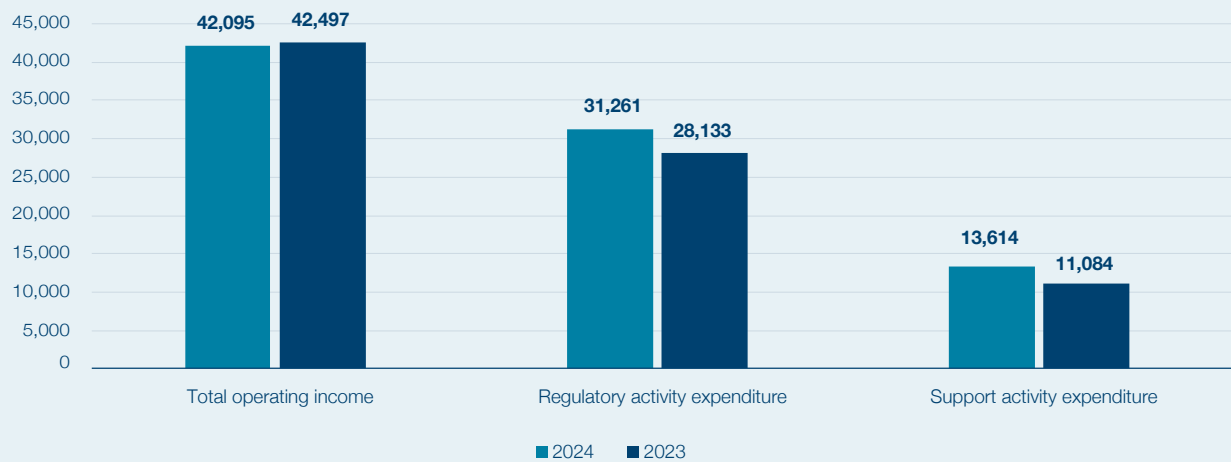
# Financial review

The following commentary summarises our net expenditure and financial position as at 31 December 2024, split by regulatory and supporting activities.

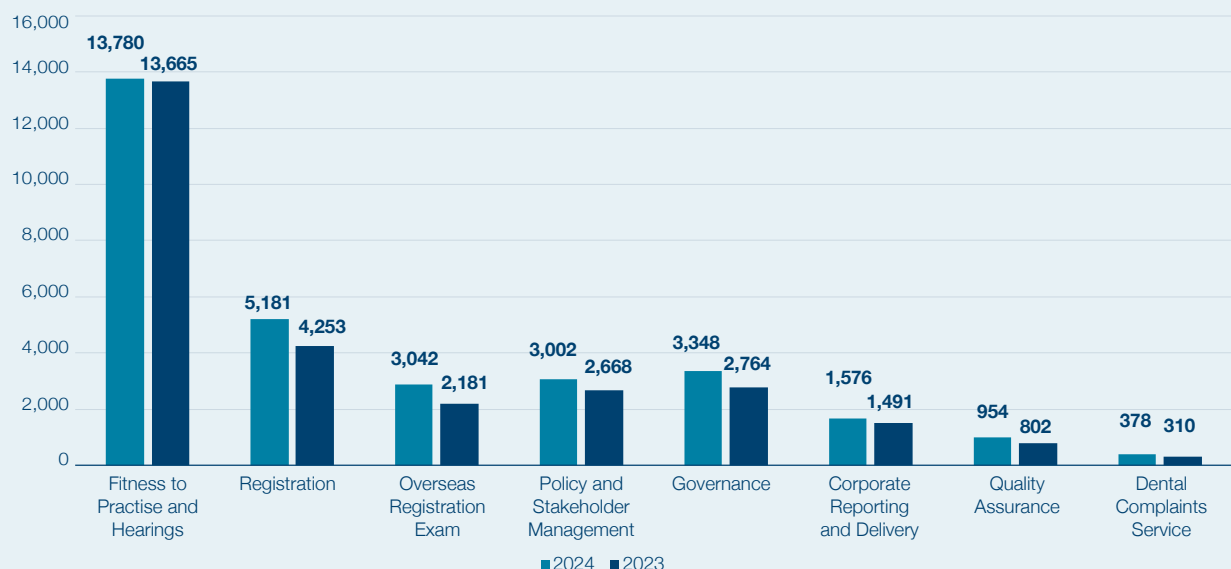
Further detail can be found in the financial statements and the notes to the financial statements on pages 98 to 105. Prior year comparatives have been restated following a

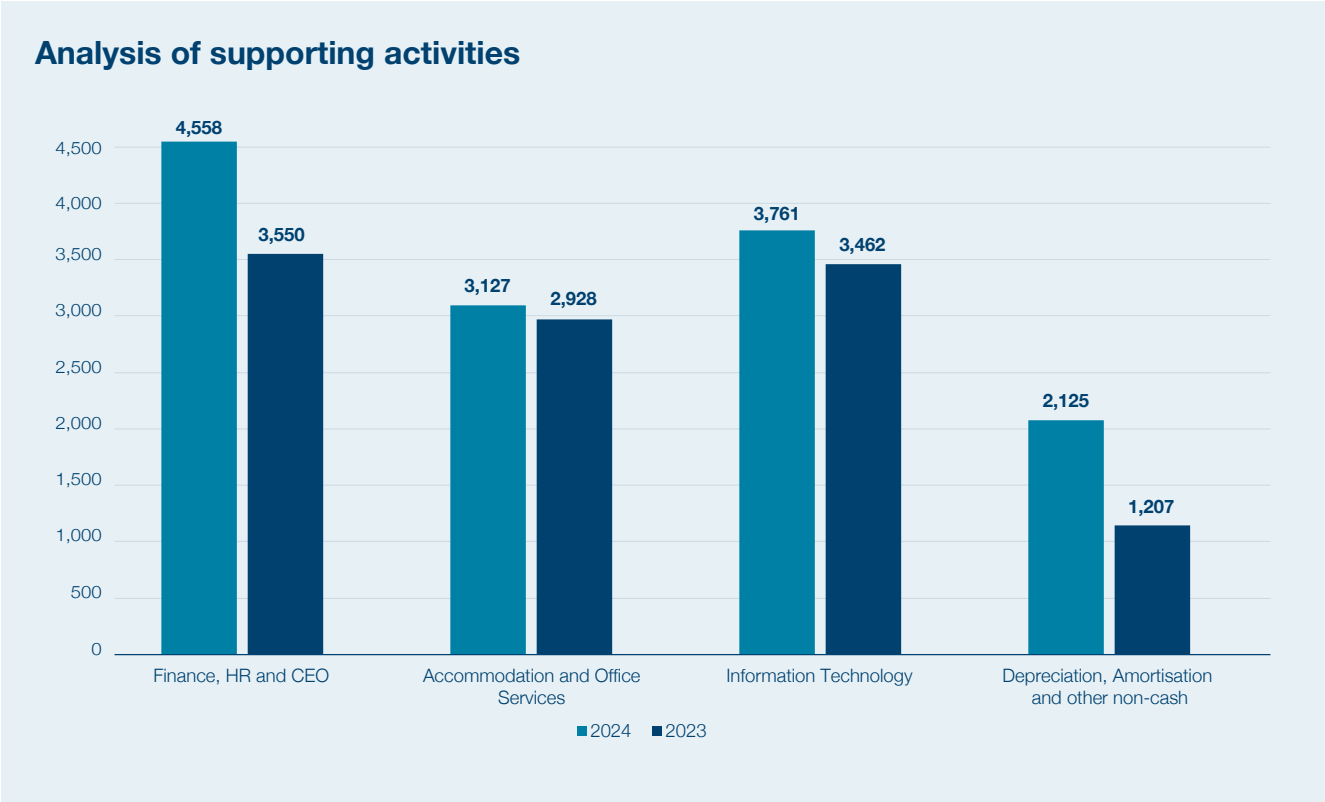
review of right of use assets, which have also impacted balances in prior period. Further details can be found in note 1.14.

## Analysis of income and expenditure (£'000)



## Analysis of regulatory activity expenditure (£'000)





The costs in Finance, HR and CEO increased by over 25% in 2024, compared to 2023.

This increased cost was due to:

- Investment in our people, which included projects on organisational culture change, workforce development, total reward and increased internal communications activity.
- Resourcing of a dedicated procurement and contract management team to improve efficiency in procurement activity, prepare for the new Procurement Contracting Regulations and address necessary improvements in our management of commercial contracting arrangements.
- Stabilisation of the resourcing of our People Services and Organisational Development Team, where there had been difficulties in recruitment and retention in the previous financial year.



## Key financial statistics 2024

	Note	2024 £'000	Restated 2023 £'000
<b>Operating income:</b>			
Registration fees	2	39,062	40,679
Exam fees	2	3,004	1,807
Other operating income	2	29	11
<b>Total</b>		<b>42,095</b>	<b>42,497</b>
<b>Operating expenditure by activity:</b>			
Regulatory activities		31,261	28,133
Support activities		13,614	11,085
<b>Total</b>		<b>44,875</b>	<b>39,218</b>
<b>Operating surplus</b>		<b>(2,780)</b>	<b>3,279</b>
Taxation	7	(870)	(516)
Investment income and adjustment	2,10	3,307	2,296
Proceeds from sale of assets		3	3
<b>Retained surplus</b>		<b>(340)</b>	<b>5,062</b>

Of our operating income in 2024, 69.7% was dedicated to the delivery of regulatory activity (2023: 71.7%), 25.6% was used for essential enabling functions (2023: 25.3%) and 4.7% was used for other non-cash expenditures (2023: 2.9%).

## 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 decreased by £0.4m in 2024 to £42.1m, (2023: £42.5m). The key drivers for this decrease were:

- £3.3m reduction resulting from the Council's decision to reduce the ARF for two years (2024 and 2025) to return excess reserves (Dentist ARF: reduced by £69; DCP ARF: reduced by £18).
- £1.7m increase in recognised income in relation to overseas DCP applications, where the registration queue from previous years was fully processed during the year. This resulted in a release of previously held deferred income.
- £1.2m increase in Overseas Registration Exam income resulting from an increased number of examination places in 2024.

## Expenditure analysis

Total operating expenditure increased by £5.7m in 2024 to £44.9m (2023: £39.2m). The significant (defined as variances over £0.25m) changes to our expenditure by regulatory function in 2024 were:

- An increase of £3.1m in staff costs, comprising of:
  - o £0.5m relating to temporary increases in Registration resource to expedite the processing time of international registration applications.
  - o £0.5m relating to additional temporary Case Examiner resource to support the processing of aged Fitness to Practise cases.
  - o £0.2m for additional education and quality assurance resource to meet the demand for quality assurance inspections of dental education providers.
  - o £0.3m for change management roles to support the business through cultural change and to support key projects such as workforce development and total reward.
  - o £0.2m to support procurement and contract management approach to contracting efficiency and preparation for the new Public Procurement Act.
  - o £1.4m is due to our ability to recruit and retain people in key operational roles, which were previously unplanned long-term vacancies in 2023.
- An increase of £0.9m in the running costs of the Overseas Registration Exam relating to extra sittings being made available in 2024.
- An increase of £0.3m in registration panel assessment costs, representing the processing of a greater number of registration applications in the period.
- An increase of £0.3m due to our investment in people, which includes projects on organisational culture change, workforce development and total reward.
- An increase of £1.0m relating to a new provision for unpaid holiday pay following a Council decision to recognise worker status for certain categories of our Associate workforce.

Throughout 2024, we continued to benefit from efficiency savings generated by previous initiatives which included our 2018 Estates Strategy and our review of Fitness to Practice, we achieved £3.7m of ongoing savings from these projects. Cumulative savings over the five years to December 2024 totalled £17.3m.

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

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 reached a decision on the 30 May 2025 to recognise worker status for the affected associate groups, with those contracts being transitioned from June 2025 to worker contracts.

This decision reflects the GDC's commitment to ensuring its employment practices align with current legal standards, particularly following the Court of Appeal's confirmation in the *Somerville* case that individuals can have worker status even without a minimum obligation to accept work. Consistent with the *Somerville* ruling, there is no obligation for our workers to accept any particular assignment, nor for the GDC to offer work — maintaining the flexibility that has been valuable to both parties while ensuring appropriate worker protections are in place.

As part of this transition, the GDC is addressing historical annual leave entitlements with associates receiving compensation for unpaid annual leave accrued during their current engagement period, dating back to the beginning of their current continuous contract or to the earliest point for which the GDC maintains financial records (2016). This has been recognised in these financial statements as a new “holiday pay provision” of £1.0m. (Note 15)

In addition, we have also recognised a contingent liability totalling £340k (Note 20) to recognise the following:

- Some arrangements may pre-date 2016, and a further liability may be due.
- Some associates may have been entitled to be auto enrolled into a workplace pension scheme, as such, a further liability relating to employer pension contributions may be due.

## Financial position

The capital employed was £52.3m at 31 December 2024 (2023: £52.6m) comprising total assets of £94.2m (2023: £94.9m) and current and non-current liabilities of £41.9m (2023: £42.3m).

## Outlook

In 2024, we fully reviewed our Costed Corporate Plan for the period 2025–2027. In doing this, we reviewed and amended our future plans to ensure they were consistent with the Council's [Corporate Strategy 2023-2025](#).<sup>10</sup>

Our total 2025 budget, agreed by the Council in October 2024, reflects an increase of £2.5m (5.6%) from our budget in 2024. The increase reflects work that had been deferred from earlier periods in Fitness to Practise, investment in improving online registration application processes and unavoidable increases to our overheads due to the impact of the global economy and UK inflation. More details of our planned activities for 2025–2027 can be found in our [Costed Corporate Plan for 2025](#).<sup>11</sup>

We will continue to generate financial efficiencies from measures already taken in previous financial years. As part of our development of the Costed Corporate Plan, we continue to seek opportunities for future financial efficiency and operational effectiveness.

10. <https://www.gdc-uk.org/about-us/our-organisation/our-corporate-strategy-and-costed-corporate-plans/corporate-strategy-2023-2025>

11. [https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy/gdc-corporate-costed-plan-25-27.df?sfvrsn=7da23ea6\\_7](https://www.gdc-uk.org/docs/default-source/about-us/corporate-strategy/gdc-corporate-costed-plan-25-27.df?sfvrsn=7da23ea6_7)

## 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 2024.

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 0.9% higher in 2024 than in 2023, 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 2023, the 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 3.3% per annum.

The proposed RPI assumption is 0.1% per annum higher than at 31 December 2023, 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, which is marginally lower than the 0.5% per annum wedge assumed last year. This reflects the shorter time period to 2030.



The proposed CPI assumption based on market conditions at 31 December on this basis is 2.9% per annum (2023: 2.7%).

Following agreement between the Employer and the Trustees, the link to salary increases for employed deferred members was broken from 31 March 2024. The affected members will receive deferred revaluation increases in future instead, plus an additional compensation benefit when they retire. The level of this benefit and the final deferred pensions as at 31 March 2024 had been finalised at the reporting date. The impact of the removal of the salary link and the additional compensatory benefit has been adjusted for as prior service cost through the profit and loss account (£322k).

At 31 December 2024, the Plan had a surplus of £7.7m 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 £58.4m (2023: £60.3m) at the close of the year. The balances are cyclical and peak in December/January and in July/August when most dentists and DCPs pay their respective annual retention fees in full, with a small number choosing to pay their annual retention fee through four quarterly instalments. Our expenditure is evenly spread throughout the financial year.

We regularly assess our future liquidity, and this work supports the preparation of the accounts as a going concern. This work was completed in detail and considered by the Council as part of our CCP 2025–2027 planning round in October 2024 and last updated in February 2025.

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 2024 were £52.3m (2023: £52.6m), of which general reserves were £45.2m (2023: £47.2).

At 31 December 2024, we held £32.2m 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 was reviewed and agreed by the Council in October 2024 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 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 our improvement management of financial risk, and it approved a reduced target level of free reserves that should be held. The Council decided that free reserves at a minimum of two and a half months of operating spend and a maximum of four and a half months was appropriate, with a target to be three months of operating expenditure (as adjusted for our current assessment of financial risk, by the end of our current three-year plan of strategic activity).

In October 2023, the Council agreed to a reduction to the Annual Retention Fee for both Dentists and DCPs in 2024 and 2025. This represented a temporary reduction in the Annual Retention Fee facilitated the return of excess reserves held by the Council to registrants.

Our actual level of free reserves at 31 December 2024, as adjusted for our current assessment of financial risk, is 3.1 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 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 2024	£000
	45,151
Of which:	
Reserves committed to fixed assets	(13,008)
Forecast movement in general reserves per the CCP 2025–2027 plan	(15,838)
Current assessment of financial risk over the CCP 2025–2027 plan	(5,428)
Free reserves as adjusted for current assessment of financial risk	£10,877 3.1 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 auditors, 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

4 July 2025

## Section two:

# Accountability report

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



# Corporate Governance Report

## Council and Committee structure

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 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 Parliaments.
- 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 2024

Member	Lay/Registrant	Council attendance
Lord Toby Harris (Chair)	Lay	5 of 5
Reshard Auladin*	Lay	2 of 2
Terry Babbs**	Lay	3 of 3
Ilona Blue	Lay	5 of 5
Donald Burden	Registrant	5 of 5
Anne Heal	Lay	5 of 5
Angie Heilmann MBE	Registrant	5 of 5
Serbjit Kaur MBE	Registrant	4 of 5
Sheila Kumar	Lay	5 of 5
Mike Lewis	Registrant	5 of 5
Timea Milovecz	Registrant	5 of 5
Simon Morrow	Registrant	5 of 5
Laura Simons	Lay	5 of 5

\*Joined Council on 1 October 2024.

\*\*Term ended on 30 September 2024.

## Statutory committees

There are six statutory committees which carry out the work of the GDC, comprised of independent lay and registrant panellists and 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 sanction or been erased.

## Non-statutory committees

During 2024, 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, at the end of the year, summarising performance against their work programmes.

Each committee is comprised of both registrant and lay Council Members. In addition, the Audit and Risk Committee and 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 2024, the Committee reviewed the GDC's internal audit programme and provided scrutiny on the approach to managing strategic risk. The Committee also reviewed the risks associated with Information Governance, People Services, Fitness to Practise and IT systems

## Membership

Member	Attendance
Sheila Kumar (Chair)	8 of 8
Simon Morrow	8 of 8
Serbjit Kaur	5 of 8
Laura Simons	8 of 8
Elizabeth Butler (independent member)	7 of 8

## 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 and to work with the Executive to develop an appropriate and proportionate data set to enable the Council to carry out its functions.

## Key activities

In 2024, a substantive element of the Committee’s work was the scrutiny and oversight of the development of the Costed Corporate Plan 2025–2027 and the 2025 budget, which were both approved by the Council in October 2024. The Committee also discussed GDC’s Medium Term Financial Strategy and various models to deliver financial efficiencies.

The Committee provided in-depth scrutiny of organisational performance, by receiving the Balanced Scorecard and Financial Forecast reports. This included operational updates which focused on improvements and progress across each of the Regulation functions. The Committee also received regular updates on pension provisions and undertook reviews of financial policies and procedures.

The Committee completed an annual programme of focused ‘deep dive’ in-depth reviews on the capacity to resource project activity, income modelling, and external communications and engagement.

## Membership

Member	Attendance
Terry Babbs (Chair)*	5 of 5
Ilona Blue (Chair)**	7 of 7
Reshard Auladin***	2 of 2
Donald Burden	6 of 7
Anne Heal	7 of 7

\* Chair until 30 September 2024.

\*\* Member throughout 2024 and Chair from 1 October 2024.

\*\*\* Joined FPC on 1 October 2024.

## 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 appointment, appraisal of, and succession plan for the Chief Executive and Registrar.

## Key activities

In 2024, the Committee approved the appointment process for the recruitment of a registrant member for the Statutory Panellists Assurance Committee and a new Independent Governance Associate (IGA) member of its own Committee, appointments for which were confirmed during the year.

The Committee also approved appointment and reappointment processes for Council Members and IGAs for 2025. 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 2024 and endorsed the proposed objective-setting process for 2025 for the Chair and Chief Executive Officer.

The Committee received updates on the delivery of the Workforce Development Plan, and the action plan arising from the 2023 Employee Engagement Survey. Assurance was also received on the arrangements in place for succession planning.

## Membership

Member	Attendance
Anne Heal (Chair)	4 of 4
Mike Lewis	3 of 4
Angie Heilmann MBE	4 of 4
Timea Milovecz*	4 of 4
Ann Brown (independent member) **	3 of 3
Jane Slatter (Independent member) ***	1 of 1

\* Joined RemNom on 6 April 2024.

\*\* Left RemNom on 2 October 2024.

\*\*\* Joined RemNom on 3 October 2024.

## 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 advisers. 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 2024, 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 and extensions of terms for panel chairs.

## Membership

Member	Lay/registant	Attendance
Sir Ross Cranston FBA (Chair)	Lay	4 of 4
Carol Ashton	Lay	2 of 4
His Honour Judge Philip Sycamore	Lay	4 of 4
Jasvinder Matharoo	Registant	4 of 4
Sarah Ramage*	Registant	1 of 1

\*Joined SPC on 1 October 2024.

# 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.

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

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

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



# 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).<sup>12</sup>

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.

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

## Board effectiveness

The GDC's last external review into board effectiveness was in 2019. In October 2024 the Council appointed Campbell Tickell to conduct a new 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.

In carrying out the review Campbell Tickell conducted a desk-based review of the GDC's governance arrangements, an online survey for Council and the ELT, one-to-one interviews, facilitated workshops with Council and the Senior Management Team and observed Council and Committee meetings. The Board Effectiveness Review was reported to the Council at its public meeting on 28 February 2025, with the recommendations accepted and an action plan under development to implement the changes.

The Council held discussions at two of its meetings on Board development during 2024. 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. In addition, workshops were held in July and December 2024, and this programme will continue in 2025. 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 at the end of the year.

## Executive Leadership Team

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

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 2024, the ELT met formally at least once a month.

The areas of responsibility of the members of ELT during 2024 were as follows:

### Chief Executive and Registrar:

**Tom Whiting** (from 3 June 2024)

### Interim Chief Executive and Registrar:

**Gurvinder Soomal**

(from 7 November 2023 to 2 June 2024)

### Chief Operating Officer:

**Gurvinder Soomal**

(resumed substantive role as COO from 3 June 2024):

Customer Service Operations, Finance and Procurement, Corporate Projects and Project Management Office (PMO), IT, Risk Management and Internal Audit, Facilities, and People and Organisational Development.

### Interim Chief Operating Officer:

**Samantha Bache**

(from 13 November 2023 until 31 May 2024)

Customer Service Operations, Finance and Procurement, Corporate Projects and PMO, IT, Risk Management and Internal Audit, and Facilities.

### Executive Director, Regulation:

**Theresa Thorp**

Registration, Fitness to Practise, Case Examiners and Quality Assurance, Dental Professionals Hearings Service, and Dental Complaints Service.

### Executive Director, Strategy:

**Stefan Czerniawski**

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

### Executive Director, Legal & Governance:

**Lisa Marie Williams** (until 1 March 2024)

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

### Interim Executive Director, Legal & Governance:

**Clare Paget**

(from 4 March 2024)

Legal Presentation Services, In-house Legal Advisory Services, Governance, 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 interests 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](#)<sup>13</sup> and a [Register of interests for the Council](#)<sup>14</sup>, 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 presented annually for Council. 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 where 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 corporate 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.

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

14. <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. All risks are aligned to CCP priorities to ensure that the link between the risks, performance and achievement of strategic objectives can 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 being an effective regulator, which includes the delivery of the ORE and achieving and maintaining PSA standards. We have also identified risks are aligned with the GDC's corporate functions, including risks covering ever-changing cyber security threats: having appropriate processes identified and in place to support the implementation of the EDI Strategy; financial resilience; our ability to implement change in an effective and timely manner; creating and maintain a resilient workplace that is considerate of staff wellbeing; and data governance. We also consider risk regarding continuous professional development producing and maintaining good dental professionals.

There are risks where the cause is 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: our ability to scale responses suitably or quickly enough to respond to changes in the internal and external environment; the potential of structural reform; legislative changes that impact our use of Associates; and the supply of NHS dentists.

In line with significant organisational people-focused projects, we also have strategic risk considerations regarding creating and maintaining a resilient workplace that is considerate of staff wellbeing



## 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 2023 to 31 March 2024, we received 79 disclosures of information.

During this period, we reviewed and amended our process and procedures for the identification of whistleblowers. This enabled us to take an early legal review of all cases to help identify whistleblowers and provide them with better protection and support. In addition, work is ongoing to amend our initial concern reporting web form to allow individuals raising concerns to self-identify as whistleblowers.

Compared to other regulators, we continue to have a higher proportion of disclosure for the size of the register. However, it is worth highlighting that most dentistry is provided in a primary care setting and outside the more robust clinical governance framework that characterises some other forms of healthcare.

We also operate an internal whistleblowing policy for our employees, contractors, Council members and partners.

## Internal Audit Services

The GDC has an internal audit team supported by RSM, who provided the GDC's external independent internal audit service during 2024. Following an assurance gap analysis of the strategic and operational risk registers, an internal audit plan for 2024 was developed with RSM and approved by the ARC.

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

For 2024, the ARC considered and accepted RSM Internal Audit assurance reports on:

- Budget Setting and Costed Corporate Plan.
- Induction Process.
- Learning and Development.
- External Communications.
- Key Financial Controls.

Following these audits, one high-priority (relating to the Induction Process review), ten medium-priority and seven low-priority recommendations were made.

One review received partial assurance, which was the Induction Process review. While the high-level recommendation concerned the completion of induction and probation checklists, there were no other fundamental failures or trends that led to this review receiving partial assurance.

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 2024, 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. This is a positive level of assurance and is the second-highest award available from RSM.

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 Costed Corporate Plan 2025–2027 was developed in 2024 and aligned to the corporate strategy and priorities set out by the ELT. The GDC revisits its Costed Corporate Plan annually.

In 2024, detailed planning was performed to set the plans and forecast budget for the 2025–2027 period. In October 2024, the Council approved the Costed Corporate Plan and forecast budget for 2025–2027.

Delivery against the Costed Corporate Plan for 2024 and the organisation's performance was monitored throughout the year by senior management using management information reporting and overseen by the ELT, using portfolio progress reports and Key Performance Indicators and insights on a balanced scorecard, with progress also reported quarterly to the Finance and Performance Committee (FPC).

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. The Council receives an annual organisational performance report after the end of each year.

In 2024, the status of the GDC's programmes and projects was also reviewed regularly and, together with risk management reporting, these reports informed operational business planning processes.

## Information Governance

In 2024 the Information Governance and Internal Audit teams assessed the GDC's performance against the Information Commissioner's Office's Accountability Framework. This consists of ten modules covering subjects such as breach reporting, policies and procedures and the rights of individuals. While the GDC's overall performance was good, the review highlighted areas for improvement which we will work towards in 2025.

## Information requests

During 2024, we received 332 requests for information (2023:324), of which we responded to 317. This included 181 requests under the Freedom of Information (FOI) Act and 136 for personal data under the DPA, known as subject access requests (SARs). The 317 requests responded to in 2024 included a small number of requests received in 2023.

We continued to record complex requests, which are requests involving several different teams, disparate information or technically challenging exemptions from disclosure. In 2024, we recorded 60 complex requests, an increase of 66% (2023:36).

The 317 requests responded to in 2024 was an increase of 5% (2023:303), made up of 181 FOI and 136 SARs. Request numbers remained stable throughout the year, with a small drop in requests around August and September.

99% of FOI requests (179) 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 (133) were responded to within the statutory timeframes (one calendar month) or an extension was appropriately claimed.

We had three complaints to the Information Commissioner's Office (ICO) (2023:10). Two complaints were raised because the requester considered that we held information when we had said that we did not. One was raised as the requester wanted us to make a statement outside the scope of the FOI.

One complaint was withdrawn and the ICO confirmed that our initial response had been compliant in another complaint. For the third complaint, we carried out further searches and identified information within the scope of the request that we had not identified in the original FOI response. We informed the ICO of this and provided the requester with the additional information, after which the ICO closed the complaint.

## Data security incidents

During 2024, we continued to centrally record, manage, and report on data security incidents (DSIs). We also undertook internal communications to help raise awareness of data security incidents, including staff training sessions 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 recorded 'near misses' where a data breach almost occurred, to learn from these events. Not all data security incidents recorded are personal data breaches.

We recorded 152 DSIs in 2024 (2023:124). 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 ensure that any risks are assessed and responded to and that any lessons learned are captured to prevent recurrence and improve our service.

Two data security incidents were personal data breaches that we assessed and reported to the ICO (2023: four). This was due to the sensitivity of the information involved. The ICO determined no further action would be taken for each of these reports.

In 2023 we engaged with a third-party recovery expert to assist in the reinstatement of some data that had become corrupted. Following several recovery attempts, the records remained inaccessible, and in September ELT concluded that there was no benefit in carrying out any further recovery attempts. At the end of 2024, there were only two remaining ongoing FTP matters that had been partially impacted by this issue'. No cases were closed due to the data incident, and the management of any remaining operational risk is taking place on a case-by-case basis.

## Conclusion

As Accounting Officer, having taken into account all reports available to me, including representation from the previous Accounting Officer, and 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

4 July 2025



# 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 2025.

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

Council Members are remunerated at an annual rate of £15,000, based on an average commitment of 35 days per annum. An annual supplement of £3,000 applies to committee chairs.

### Executive Leadership Team remuneration policy

The remuneration policies for the Chief Executive, Registrar and Accounting Officer and executive directors do not include any provision for performance payments. These policies were last reviewed and approved by 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 comparative roles. Whilst the Chief Executive, Registrar and Accounting Officer 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 5% was awarded to all Executive Leadership Team members from 1 April 2024.

The Chief Executive, Registrar and Accounting Officer and the Chief Operating Officer contracts of employment require 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 & Organisational Development in conjunction with the Chief Executive, Registrar and Accounting Officer and Executive Directors. This policy is developed with consideration of the GDC's position to provide a transparent, sustainable, and fair approach to our reward framework to attract and retain high-calibre people, to enable the GDC to achieve its strategic priorities, and to fulfil its statutory remit and responsibilities.

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

A pay award of 5% was awarded to all members of staff from 1 April 2024.



## 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	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Lord Toby Harris</b> Lay Council Chair	55	55	200	200	-	-	55	55
<b>Reshard Auladin</b> From 1 October 2024 (full year equivalent)	7 (15)	-	-	-	-	-	7 (15)	-
<b>Ilona Blue*</b>	16	15	600	700	-	-	16	16
<b>Donald Burden</b>	15	15	5,000	9,100	-	-	20	24
<b>Anne Heal</b>	18	18	100	800	-	-	18	19
<b>Angela Heilmann</b>	15	15	1,500	1,300	-	-	17	16
<b>Serbjit Kaur</b> From 1 October 2023 (full year equivalent)	15	4 (15)	1,100	1,600	-	-	16	6 (17)
<b>Shelia Kumar</b>	18	18	200	-	-	-	18	18
<b>Michael Lewis</b>	15	15	2,000	2,600	-	-	17	18
<b>Timea Milovecz</b> From 1 October 2023 (full year equivalent)	15	4 (15)	300	400	-	-	15	4 (15)
<b>Simon Morrow</b>	15	15	4,800	4,100	-	-	20	19
<b>Laura Simons</b>	15	15	300	600	-	-	15	16
<b>Terry Babbs</b> Lay Council member Until 30 September 2024 (full year equivalent)	14 (18)	18	1,300	1,700	-	-	15 (19)	19
<b>Jeyanthi John</b> Registrant Council member Until 30 September 2023 (full year equivalent)	-	11 (15)	-	1,100	-	-	-	12 (16)
<b>Caroline Logan</b> Registrant Council member Until 30 September 2023 (full year equivalent)	-	11 (15)	-	2,600	-	-	-	14 (18)

\*Ilona Blue was appointed as Chair of the Finance and Performance Committee on 1 October 2024.

## 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, Registrar and Accounting Officer 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 2024 (and comparative information for 2023).

	Salary £000		Benefits in kind to nearest £100		Pension benefits to nearest £1,000		Total £000	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Tom Whiting</b> Chief Executive and Registrar From 3 June 2024 (Full year equivalent)	95-100  (175-180)	-	3,000	-	6  (11)	-	105-110  (185-190)	-
<b>Gurvinder Soomal</b> Chief Operating Officer (Interim Chief Executive & Registrar until 2 June 2024)	160-165	145-150	2,500	7,400	16	15	180-185	170-175
<b>Theresa Thorp</b> Executive Director, Regulation (Full year equivalent)	120-125	35-40  (125-130)	3,000	2,900	3	2	130-135	40-45  (125-130)
<b>Stefan Czerniawski</b> Executive Director, Strategy	140-145	130-135	1,800	3,100	14	13	155-160	150-155
<b>Clare Paget*</b> Interim Executive Director, Legal and Governance From 21 February 2024 (Full year equivalent)	105-110  (130-135)	-	-	-	11  (14)	-	120-125  (150-155)	-

	Salary £000		Benefits in kind to nearest £100		Pension benefits to nearest £1,000		Total £000	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Lisa Marie Williams</b> Executive Director, Legal and Governance until 29 March 2024 (Full year equivalent)	35-40 (135-140)	130-135	100	2,900	3 (14)	13	35-40 (150-155)	150-155
<b>Samantha Bache**</b> Interim Chief Operating Officer Until 31 May 2024 (Full year equivalent)	45-50 (115-120)	15-20 (120-125)	3,200	900	5 (12)	2	50-55 (130-135)	15-20 (120-125)
<b>Ian Brack***</b> Chief Executive and Registrar Until 7 November 2023 (Full year equivalent) Loss of office	55-60 (155-160) 73	155-160	-	-	7 (16)	16	60-65	170-175
<b>John Cullinane</b> Executive Director, Fitness to Practise Until 31 October 2023 (Full year equivalent)	-	90-95 (115-120)	-	-	-	9	- (115-120)	100-105

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

\*\*Samantha Bache assumed the role of Interim Chief Operating Officer until 30 May 2024. Following this, she returned to her substantive position of Associate Director, Finance.

\*\*\* Ian Brack stepped down as Chief Executive on 6 November 2023 but continued to be a GDC employee until the end of his contractual notice period, 2 May 2024. After taking independent advice, it was agreed by the Council that as outgoing Chief Executive, in addition to the salary that continued to be paid monthly during the notice period, he would also receive a loss of office payment at the end of the period which was accrued during 2023.

None of the Executive Leadership Team received any performance bonuses during 2024.



## 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 Council business.

## Third-party payments (subject to audit)

No third-party payments were made during 2024 (2023: nil).

## 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 prepare this disclosure in accordance with HM Treasury guidance, which requires the inclusion of Council Member remuneration in calculating pay multiples.

Total remuneration ranged in 2024 from £15,000 to £178,274 (2023: £15,000 to £159,050). The lowest remuneration excluding Council Members is £21,065 (2023: £20,062).

The banded remuneration of the highest-paid director, the Chief Executive, Registrar and Accounting Officer, at 31 December 2024 was £175,000 to £180,000 (2023: £165,000 to £170,000). In 2024, no employees (2023: nil) received total remuneration more than the highest-paid director.

Percentage change in remuneration of highest paid director	2024	2023
% change from previous financial year in the banded remuneration of the highest paid director	6.0%	17.5%
% change from previous financial year in respect of the median remuneration of the organisation's workforce	5.3%	2.3%

The median remuneration of the workforce increased by 5.3% in 2024, which was due to the annual pay award of 5.0% made to all staff in April 2024 and reflects the reappointment of the highest-paid director salary at a competitive market rate for that role.

The percentage change in banded remuneration of the highest-paid director increased by 6.0% in 2024. This reflects the competitive market rate required for this position following a targeted recruitment campaign, restoring 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. For 2023, the middle of the banded remuneration of the highest-paid director has been used for the ratio calculation. 2022's disclosure has been updated for comparative purposes.

Pay ratio information	25 <sup>th</sup> percentile	Median	75 <sup>th</sup> percentile
<b>2024</b>			
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
<b>2023</b>			
Total remuneration (£)	32,404	38,928	54,127
Salary component of total remuneration (£)	32,404	38,928	53,877
Ratio (against highest paid director)	5.4	4.5	3.2



## 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% (2023: 6%). The GDC matches additional employee contributions up to a maximum of 10% of employer contributions. At 31 December 2024, 392 employees (90%) were members of the trust-based defined contribution scheme (31 December 2023: 372, 92%).

Employees who joined the GDC before January 2015 were able to join a defined benefit pension scheme but had to do that before July 2016. The scheme was closed to new members on 1 July 2016 and following consultation with affected members, the Council 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 the executive directors, those on maternity leave and agency workers, during the year analysed by function, was:

Function*	Permanently employed staff (FTE)	Others (FTE)	Total FTE 2024	Total FTE 2023
Regulation	149.3	15.4	164.6	154.5
Legal and Governance	57.4	5.6	63.0	61.2
Strategy	36.8	9.3	46.1	39.9
Corporate Resources	122.5	8.3	130.8	121.6
<b>Total</b>	<b>366.0</b>	<b>38.6</b>	<b>404.5</b>	<b>377.2</b>

### Staff composition

Women represent 64% of the workforce (2023: 63%). People aged 50+ represent 23% of the workforce (2023: 23%).

Equality and diversity data was voluntarily provided by 90% of our workforce during 2024 (2023: 90%). Of the staff who responded, 50% (2023: 51%) are from a white background and 50% (2023: 49%) are from an ethnic minority background.

### Gender pay gap

The gender pay gap reported in April 2024 (snapshot date April 2023) was an average of 13.6% (median 17.9%) 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. 9.5% of women and 16.2% of men received such payments between April 2022 and March 2023 (snapshot date April 2023).

## Staff absence

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

A total of 3,718 days were lost to sickness in 2024 (2023: 2,681 days). This represents an increase in sickness absence of 28%. An average of 8.7 days per employee was lost due to sickness in 2024 (2023: 6.6 days per employee).

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

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

Our absence days lost per employee of 8.7 is lower than the 10.6 days per employee the Chartered Institute of Personnel and Development (CIPD) reported for the public sector.

The 2024 GDC average sickness absence rate of 3.5%, is slightly higher than the 3.4% the CIPD reported across all UK sectors in their most recent [September 2023 Health and wellbeing at work report](#).<sup>15</sup> We continue to monitor and benchmark our absence data when updates are published.



## Staff turnover

The total staff turnover for 2024 was 14.4%, (2023:19%). This includes voluntary turnover, dismissals, planned end of fixed-term contracts, retirement and any agreed redundancies. The voluntary staff turnover for 2024 was 76% of total staff turnover. This continues to be an indication of a competitive wider employment market for both recruitment and retention.

This is driven by numerous factors including changes in the labour market and inflationary pressure on salaries from the cost-of-living crisis.

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

## Diversity and Inclusion

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 9:

## Disability Confident Scheme

We welcome employees from across society. Under the [Disability Confident Scheme](#)<sup>16</sup>, we are committed to offering interviews to people with disabilities, providing they meet the minimum criteria of the vacancy.

## EDI profile of Council

Of the 13 members who served on the Council in 2024, 54% are female and 46% are male.

23% of the Council declare themselves as an ethnic minority.

## EDI profile of GDC staff

64% of our staff are female and 36% male.

45% of our workforce declare themselves as an ethnic minority. Of those staff who identify as an ethnic minority, 70% are female and 30% 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 43% male, with 7% stating prefer not to say/unknown.

22% of our associates identify themselves as an ethnic minority, with 19% stating prefer not to say/unknown.

15. <https://www.cipd.org/uk/knowledge/reports/health-well-being-work/>

16. <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



#### 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 AND CARERS TOGETHER



#### PACT (Parents and Carers Together)

Formed in 2024, 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

The LGBTQ+ Network

#### Rainbow

Formed in 2023, this network 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 and Cultural Heritage)

Formed in 2020 as 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. REACH aims to promote inclusion and respect for diversity and enable colleagues to reach their full potential at work.



#### 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

In late 2023, we established a People and Culture programme of work to become a values-led organisation and to maximise the effectiveness of our people and our culture. The scope of this work includes cultural change, pay and benefits, and career and skills development to enable the GDC to attract and retain the talent to deliver our corporate strategy. This programme will continue through to 2026.

Staff focus groups were held in the summer of 2024 to gain an insight into the views of employees at all levels, regarding our values. The refreshed values were launched at our all-staff conference in November 2024 and are detailed on page 8. We have also launched an extensive programme of leadership and management development to enable leaders and people managers to be more effective in their roles as well as role models for our new values and behaviours.

Directorate action plans were created following the employee engagement survey run in 2023. These have been implemented throughout 2024, and plans are in place to monitor progress in 2025.

We continued to improve the approach to onboarding new staff by improving the content of our induction programme during 2024. A new Corporate Induction was launched for all new starters including onboarding resources, ensuring a consistent approach for all new starters.

We also reviewed and updated our staff policies and continued to run programmes to support positive wellbeing habits. Wellbeing is important to us, and we have developed an annual wellbeing plan which consists of initiatives such as chair massages, gender identity webinars and stress and grief webinars. These were attended by almost 200 people.

Work continues to enhance our internal HR systems including the launch of a new Learning Management System (LMS) supporting the delivery of a blended learning offer and compliance training for all our staff, including new resources and training materials to keep our people compliant and safe.

Our Leading the Way programme was launched in the Autumn of 2024, and our leadership development offer is going live in 2025. This will see all people managers invited to either Essentials or Inspire programme for senior leaders.

Managing the GDC Way was launched, following a pilot in November 2024, to provide all our people managers with the knowledge and skills they need to manage their teams effectively. Once the rollout is completed, it will become part of a new line manager's induction. Managers are now confident in using our internal people systems and providing a consistent approach to common people management scenarios.

## Health and safety at work

Health and safety continued to be monitored, with quarterly local health and safety committee meetings as well as a quarterly committee.

Building walkthroughs took place monthly, and accidents and near misses continued to be recorded with remedial action taken if appropriate. There were no incidents that required reporting to the HSE during 2024.

There was a programme of planned preventative maintenance in place for both offices, which ensured the equipment/plant that serviced the building was maintained and fit for purpose. The schedule 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 hold significant financial responsibility and reimburse them through payroll. There were no off-payroll engagements for any council/executive role holding significant financial responsibility during the year. (2023: nil).

Engagement by category	2024	2023
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	21

There were two highly paid off-payroll workers (earning more than £244 a day) engaged at any time during the year ended 31 December 2024 (2023: nil).

Highly paid off-payroll worker engagements at 31 December, earning £245 per day or greater.	2024	2023
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	2024	2023
Number of temporary off-payroll workers engaged during the year to 31 December	2	-
Of which:		-
subject to off-payroll legislation	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 2024 was £264k (2023: £269k). 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)

Three employees left under compulsory redundancy terms in 2024. They received a compensation package of between £13,562 and £69,457.

10 employees left under voluntary exit terms in 2024. They received a compensation package of between £1,593 and £76,628.

Year	2023	2022
Exit band cost	Number of exits	Number of exits
<£10,000	6	3
£10,000 - £25,000	3	3
£25,000 - £50,000	1	-
£50,000 - £75,000	2	-
£75,000 - £100,000	1	-
£150,000 - £175,000	-	1
Total number of exit packages	13	7
<b>Total cost</b>	<b>£329,445</b>	<b>£231,287</b>

**Tom Whiting,**  
Chief Executive, Registrar, and Accounting Officer

4 July 2025

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

## Opinion on financial statements

I certify that I have audited the financial statements of the General Dental Council (second tier) for the year ended 31 December 2024 under s.5 of the Dentists Act 1984.

The financial statements comprise the General Dental Council's:

- Statement of Financial Position as at 31 December 2024;
- 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 2024 and of the retained surplus after taxation; and
- have been properly prepared in accordance with the Dentists Act 1984 and the 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's 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 determinations made under the Dentists Act 1984

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

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

## Matters on which I report by exception

In the light of the knowledge and understanding of the General Dental Council's 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's 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 consider necessary for the purposes of my audit; or
- the financial statements and the parts of the Performance and Accountability Reports to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by law are not 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 by the Privy Council.

## Responsibilities of Council and Chief Executive for the financial statements

As explained more fully in the Statement of the General Dental Council and the Chief Executive's responsibilities, the Council and Chief Executive 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's 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 determinations made under the Dentists Act 1984
- preparing the annual report, which includes the Remuneration and Staff Report and Governance Statement, in accordance with directions issued by the Privy Council
- 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 Accounting Officer anticipates that the service provided by the Health and Care Professions Council will not continue to be provided in the future.

## Auditor's responsibilities for the audit of the financial statements

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

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

## 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's 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.

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

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 and in-house legal counsel 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; and

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

## 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

10 July 2025

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



# Independent auditor's report

## Opinion on financial statements

I certify that I have audited the financial statements of the General Dental Council (first tier) for the year ended 31 December 2024 under the s.2 of the Dentists Act 1984.

The financial statements comprise the General Dental Council's:

- Statement of Financial Position as at 31 December 2024;
- 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 2024 and of the retained surplus after taxation; and
- have been properly prepared in accordance with the Dentists Act 1984 and the 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's 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 report, 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 determinations made under the Dentists Act 1984.

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

- The part of the Remuneration Report to be audited has been properly prepared in accordance with Privy Council determinations made under the Dentists Act 1984;
- 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's 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's 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 consider necessary for the purposes of 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 determinations of the Privy Council.



## Responsibilities of Council and Chief Executive for the financial statements

As explained more fully in the Statement of the General Dental Council and the Chief Executive's responsibilities, the Council and Chief Executive 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's 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 determinations made under the Dentists Act 1984
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Privy Council determinations made 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 Accounting Officer anticipates that the service provided by the Health and Care Professions 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;
  - 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's 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 and in-house legal counsel 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; and

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](http://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

10 July 2025

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 2024

		2024	Restated 2023
	Note	£'000	£'000
<b>Income</b>			
Fees	2	39,062	40,679
Overseas Registration Exam	2	3,004	1,807
Miscellaneous	2	29	11
<b>Total Operating Income</b>		<b>42,095</b>	<b>42,497</b>
<b>Operating Expenditure</b>			
Staff Costs	3	24,456	21,230
Legal and professional fees	4	7,965	6,914
Council and committee meetings	5	4,300	4,481
Administration	6	6,073	4,488
Accommodation	6	1,483	1,452
Communications and Publications	6	400	445
<b>Total operating expenditure</b>		<b>44,677</b>	<b>39,010</b>
Finance expense	6	197	208
<b>Total expenditure</b>		<b>44,874</b>	<b>39,218</b>
<b>Surplus after operational expenditure</b>		<b>(2,779)</b>	<b>3,279</b>

		2024	Restated 2023
	Note	£'000	£'000
Proceeds from sale of assets	-	2	3
Investment income	2	1,290	586
Realised gains/(losses) on sale of investments	10	350	48
Unrealised (losses)/gains on investments	10	1,667	1,662
<b>Surplus for year after investment income and adjustment</b>		<b>530</b>	<b>5,578</b>
Taxation	7	(870)	(516)
<b>Retained Surplus after taxation</b>		<b>(340)</b>	<b>5,062</b>
<b>Other comprehensive Income</b>			
<b>Items not reclassified</b>			
Actuarial gains/(loss) on pension scheme assets	16	(101)	(2,634)
(Loss)/gain due to effect of asset ceiling	16	101	2,634
<b>Total other comprehensive income/(expenditure)</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income/(expenditure) for the year</b>		<b>(340)</b>	<b>5,062</b>

Further information in relation to the restated figures can be found in note 1.13 of these financial statements, on page 112.

The notes to the accounts on pages 106 to 139 form part of these financial statements.



## Statement of financial position as at 31 December 2024

		2024	Restated 2023	Restated 1 January 2023
	Note	£'000	£'000	£'000
<b>Non-current assets</b>				
Property, plant and equipment	8	9,391	9,368	9,514
Right of use assets	8	3,606	4,010	4,134
Intangible assets	9	11	15	20
Financial assets at fair value through profit or loss	10	21,041	19,544	16,731
<b>Total non-current assets</b>		<b>34,049</b>	<b>32,937</b>	<b>30,399</b>
<b>Current assets</b>				
Receivables and prepayments	11	1,765	1,654	1,477
Cash and cash equivalents	12	58,359	60,349	56,500
Corporation tax	11	-	-	26
<b>Total current assets</b>		<b>60,124</b>	<b>62,003</b>	<b>58,003</b>
<b>Total Assets</b>		<b>94,173</b>	<b>94,940</b>	<b>88,402</b>
<b>Current liabilities</b>				
Trade and other payables	13	4,741	5,059	3,032
Deferred income	13	29,457	30,980	32,191
Provisions	15	1,342	309	190
Corporation tax	13	297	1	-
<b>Total current liabilities</b>		<b>35,837</b>	<b>36,349</b>	<b>35,413</b>
<b>Non-current assets plus/less assets/liabilities</b>		<b>58,336</b>	<b>58,591</b>	<b>52,989</b>

		2024	Restated 2023	Restated 1 January 2023
	Note	£'000	£'000	£'000
<b>Non-current liabilities</b>				
Lease liabilities	13	4,643	5,132	5,082
Deferred tax	13	1,432	858	368
<b>Total non-current liabilities</b>		<b>6,075</b>	<b>5,990</b>	<b>5,450</b>
<b>Assets less liabilities</b>		<b>52,261</b>	<b>52,601</b>	<b>47,539</b>
<b>Reserves</b>				
General reserve		45,151	47,158	43,758
Pension reserve		-	-	-
Unrealised gains on investment reserve		7,110	5,443	3,781
<b>Total reserves</b>		<b>52,261</b>	<b>52,601</b>	<b>47,539</b>

**Tom Whiting**

Chief Executive and Accounting Officer

**Lord Toby Harris**

Chair

Further information in relation to the restated figures can be found in note 1.13 of these financial statements, on page 112.

The notes to the accounts on pages 106 to 139 form part of these financial statements.

## Statement of cash flows for the year ended 31 December 2024

		2024	Restated 2023
	Note	£'000	£'000
<b>Cash flows from operating activities</b>			
Surplus from operating activities	I&E	(2,779)	3,279
Depreciation and amortisation	6	1,071	880
Loss/(Gain) on disposal of property, plant and equipment	6	1	-
Reassessment of right of use asset	6	-	107
(Increase)/Decrease in trade and other receivables	11	(111)	(151)
(Decrease)/Increase in trade payables and other liabilities	13	(1,373)	855
Interest paid		(41)	(13)
Pension reserve funding movements	16	81	(66)
Pension movements met directly by the scheme	16	(81)	66
Increase/(Decrease) in provisions	15	1,062	309
Use of Provisions	15	(29)	-
<b>Net cash (outflow)/inflow from operating activities</b>		<b>(2,199)</b>	<b>5,266</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	8	(686)	(32)
Purchase of intangible assets	9	-	-
Proceeds from sale of assets		3	3
Proceeds from sale of financial assets	10	3,098	3,275
Purchase of financial assets	10	(2,578)	(4,378)
Investment income	2	1,290	586
Tax	13	-	(3)
<b>Net cash inflow/(outflow) from investing activities</b>		<b>1,127</b>	<b>(549)</b>

		2024	Restated 2023
	Note	£'000	£'000
<b>Cash flows from financing activities</b>			
Capital element of lease liabilities		(918)	(868)
<b>Net cash inflow/(outflow) from financing activities</b>		<b>(918)</b>	<b>(868)</b>
Net increase/(decrease) in cash and cash equivalents in the period	-	(1,990)	3,849
Cash and cash equivalents at the beginning of the period	12	60,349	56,500
Cash and cash equivalents at the end of the period	12	58,359	60,349
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(1,990)</b>	<b>3,849</b>

Further information in relation to the restated figures can be found in note 1.13 of these financial statements, on page 112.

The notes to the accounts on pages 106 to 139 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
<b>Balance at 31 December 2022</b>		<b>43,571</b>	<b>-</b>	<b>3,781</b>	<b>47,352</b>
Prior period adjustment		187	-	-	187
<b>Balance at 1 January 2023</b>		<b>43,758</b>	<b>-</b>	<b>3,781</b>	<b>47,539</b>
<b>Changes in reserves for 2023</b>					
Total comprehensive income for the year as restated	I&E	5,062	-	-	5,062
Actuarial gain on pension scheme	16	2,568	(2,568)	-	-
Loss due to effect of asset ceiling	16	(2,634)	2,634	-	-
Reserves transfer		66	(66)	-	-
Unrealised losses on investments	10	(1,662)	-	1,662	-
		<b>3,587</b>	<b>-</b>	<b>1,662</b>	<b>5,249</b>
<b>Balance at 31 December 2023 as restated</b>		<b>47,158</b>	<b>-</b>	<b>5,443</b>	<b>52,601</b>
<b>Changes in reserves for 2024</b>					
Total comprehensive income for the year	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	-
		<b>(2,007)</b>	<b>-</b>	<b>1,667</b>	<b>(340)</b>
<b>Balance at 31 December 2024</b>		<b>45,151</b>	<b>-</b>	<b>7,110</b>	<b>52,261</b>

Further information explaining the pension asset ceiling and how it affects us is contained in the pension fund section on page 48 of this report.

Further information in relation to the restated figures can be found in note 1.13 of these financial statements, on page 112.

The notes to the accounts on pages 106 to 139 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) 2024–2025. This is set out in our Accounts Determination from the Privy Council, reproduced on page 141 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 2024.

### 1.3 Critical accounting estimates and judgements

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

#### Pension benefits

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

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 2024, the plan has a reportable surplus of nil (2023: nil), based on the IAS 19 assumptions adopted.

## Provisions

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

## Depreciation and amortisation

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

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

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

## 1.4 Going concern

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

The annual retention fee collection period for dentists was completed in December 2024 with 87.3% of dentists opting to pay in full for the year and the remainder paying in quarterly instalments. 92.1% of our total dentist annual retention fees budget was received in December 2024.

The annual retention fee collection for DCPs covering the period to 31 July 2025 was completed in July 2024, with 60.2% of our total DCP annual retention income for 2025 received at 31 December 2024.

In total, 84.9% of our budgeted operating income for 2025 was received at 31 December 2024.

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 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 the assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. An impairment loss is charged to the income statement immediately.

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

## 1.8 Expenditure

Expenditure is accounted for on an 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 balance sheet 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 examinations are sat.

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

Fees receivable in respect of registration application assessment fees are due on submission on application are recognised in full once work has been undertaken to process the application ready for final assessment as they are then non-refundable.

Miscellaneous fees, other sales and other income are recognised when the related goods or services are provided. Investment income is recognised when dividends or interest falls due and is stated 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 2024, 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, 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 2024.

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

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

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

### Defined benefit section

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

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

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

Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted 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 131 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

The judgment as to whether a market is active may include, for example, consideration of such factors such as the magnitude and frequency of trading activity, the availability of prices and the size of bid/offer spreads. In active markets, obtaining assurance that the transaction price provides evidence of fair value or determine the adjustments to transaction prices that are necessary to measure the fair value of the asset or liability required additional work during the valuation process.

As the Council hold no level 3 assets at the 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.

## 1.15 Prior Period Adjustments

### Financial assets – classification of assets held

Note 10 to the financial statements has been restated for 2023 to disclose the level of the fair value hierarchy within which the fair value measurements are categorised. They had previously been incorrectly categorised as all being level 1 assets.

There is no impact on the Statement of Financial Position or Income and Expenditure account as this prior period adjustment is presentational and does not impact the amounts previously recognised for the fair value of financial assets held.

### Right of use assets – treatment of irrecoverable VAT and dilapidations provision.

A review of our lease assets and liabilities identified that irrecoverable VAT had been included in the lease liability and asset values on our first and early adoption of the IFRS16 standard in 2019. VAT was included at that time as had been assessed as presenting a cost of the use of those assets to our fee-paying registrants. Whilst IFRS 16 remains silent on the appropriate treatment of irrecoverable VAT, IFRIC 21 provides guidance on when to recognise a liability for a levy imposed by the Government. On this basis, we have determined it now appropriate to amend our accounting treatment is to exclude irrecoverable VAT from the lease asset and liability calculations. This impacts only those leases where irrecoverable VAT is charged.

In addition, on review of the lease assets and liabilities we identified a provision for the estimated cost of dilapidations likely to be due on exiting Colmore Square at the end of the current lease period which was not recognised when we entered into the lease. We have recognised this provisions and reflected it within the adjusted Right of Use asset.

Prior period adjustments have been applied in line with IAS 8. The relevant movement on the Statement of Financial Position and the Income and Expenditure Account in 2023 is as follows:

## 31 December 2022

### Statement of Financial Position extract:

	Figures previously published	Adjustment for irrecoverable VAT	Adjustment for omitted provision	Restated figure
	£k	£k	£k	£k
Right of use asset	4,980	(1,036)	190	4,134
Total assets	89,248	(1,036)	190	88,402
Trade and other payables	3,469	(437)	-	3,032
Provisions	-	-	190	190
Total current liabilities	35,660	(437)	190	35,413
Lease liabilities	5,868	(786)	-	5,082
Total non-current liabilities	6,236	(786)	-	5,450
General reserve	43,571	187	-	43,758
Total reserves	47,352	187	-	47,539

## 31 December 2023

### Income and Expenditure Account extract:

	Figures previously published	Adjustment for irrecoverable VAT	Adjustment for omitted provision	Restated figure
	£k	£k	£k	£k
Administration costs	4,438	(140)	190	4,488
Total operating expenditure	38,960	(140)	190	39,010
Finance expense	298	(90)	-	208
Total expenditure	39,258	(230)	190	39,218

### Statement of Financial Position extract:

	Figures previously published	Adjustment for irrecoverable VAT	Adjustment for omitted provision	Restated figure
	£k	£k	£k	£k
Right of use assets	4,732	(912)	190	4,010
Total assets	95,662	(912)	190	94,940
Trade and other payables	5,374	(315)	-	5,059
Provisions	119	-	190	309
Total current liabilities	36,474	(315)	190	36,349
Lease liabilities	5,956	(824)	-	5,132
Total non-current liabilities	6,814	(824)	-	5,990
General reserve	46,931	227	-	47,158
Total reserves	52,374	227	-	52,601

**Statement of cash flows extract:**

	Figures previously published	Adjustment for irrecoverable VAT	Adjustment for omitted provision	Restated figure
	£k	£k	£k	£k
Surplus from operating activities	3,239	40	-	3,279
Depreciation and amortisation	816	64		880
Reassessment of right of use asset	193	(86)	-	107
Increase in trade payables and other liabilities	1,285	83	-	1,368
Increase in provisions	119	-	190	309
Net cash (outflow)/inflow from operating activities	5,489	100	190	5,779
Capital element of lease liabilities	(578)	(100)	(190)	(868)
Net cash inflow/(outflow) from financing activities	(578)	(100)	(190)	(868)

**Statement of changes in reserves extract:**

	Figures previously published	Adjustment for irrecoverable VAT	Adjustment for omitted provision	Restated figure
	£k	£k	£k	£k
Balance at 1 January 2023	43,571	187	-	43,758
Total comprehensive income for the year	5,022	40	-	5,062
Balance at 31 December 2023	46,931	227	-	47,158

## 2. Income

### 2.1 Registration income

	2024 Number	£'000	2023 £'000
<b>Dentists</b>			
Total new registration	2,164	604	713
Temporary registration	192	121	66
Retention	43,929	27,336	29,627
Restoration after removal	269	116	93
<b>Total</b>	<b>46,554</b>	<b>28,177</b>	<b>30,499</b>
<b>Dental Care Professionals</b>			
Total new registration	7,832	413	360
Retention (August to December)*	75,390	3,280	3,759
Retention (January to July)**	-	4,390	4,255
Restoration after removal	1,060	62	88
<b>Total</b>	<b>84,282</b>	<b>8,145</b>	<b>8,462</b>
<b>Specialist</b>			
Additions to specialist list	200	66	54
Specialist annual retention	4,257	310	307
Specialist restoration fee	345	-	-
<b>Total</b>	<b>4,802</b>	<b>376</b>	<b>361</b>
<b>Registration application processing fees</b>		<b>2,364</b>	<b>1,357</b>
<b>Total Registration Income</b>		<b>39,062</b>	<b>40,679</b>

\*2024/25 fee collection (July 2024)

\*\*2023/24 fee collection (July 2023)

The above numbers reflect registrants paying fees during the year as opposed to the number of registrants on the register at 31 December 2024.

## 2.2 Other income

	2024 £'000	2023 £'000
Exam Fees	3,004	1,807
Miscellaneous Income	29	11
Investment Income	1,290	586
<b>Total Other Income</b>	<b>4,323</b>	<b>2,404</b>

## 3. Staff costs

	Permanently employed staff £'000	Others £'000	2024 Total £'000	2023 Total £'000
<b>Staff Costs</b>				
Wages and salaries	19,269	-	19,269	16,853
Social security costs	2,244	-	2,244	1,873
Pension costs	1,293	-	1,293	1,137
Redundancy and termination payments	235	-	235	83
Other staff costs	1,240	-	1,240	1,166
<b>Sub total</b>	<b>24,281</b>	<b>-</b>	<b>24,281</b>	<b>21,112</b>
Temporary staff	-	175	175	118
<b>Total</b>	<b>24,281</b>	<b>175</b>	<b>24,456</b>	<b>21,230</b>

In line with IAS19 reporting requirements, other staff costs include the cost of untaken employee annual leave at the 31 December.

## 4. Legal and professional services expenditure

	2024 £'000	2023 £'000
<b>Legal and professional services</b>		
<b>Auditor's remuneration and expenses:</b>		
External audit – National Audit Office	80	12
Prior year external audit – HaysMacintyre LLP	16	46
Internal audit	155	64
Professional Standard Authority Fees	306	297
Conduct hearings	1,048	1,014
Counsel fees	1,072	1,204
Expert fees	582	492
Examinations costs	2,840	1,993
Other fees and charges	1,679	1,689
Other disbursements	187	103
<b>Total</b>	<b>7,965</b>	<b>6,914</b>
<b>During the year, the General Dental Council received the following non-audit services from its previous external auditors HaysMacintyre LLP:</b>		
For corporation taxation advice	5	6
<b>Total</b>	<b>5</b>	<b>6</b>

In 2024, additional specialist internal audits were commissioned in relation to FTP decision making and IT cyber security.



## 5. Council and committee meeting expenditure

	2024 £'000	2023 £'000
Total Council fees and expenses	514	466
<b>Committee meeting expenses</b>		
Fees paid to committee and panel members	2,491	2,183
Expenses paid to committee and panel members	175	119
Professional fees and expenses for committees and panels	786	1,285
Committee and panel meeting expenses	334	428
<b>Total committee meeting expenses</b>	<b>3,786</b>	<b>4,015</b>
<b>Total Council and committee meetings</b>	<b>4,300</b>	<b>4,481</b>



## 6. Other administration expenditure

	2024	Restated 2023
	£'000	£'000
<b>Administrative expenses</b>		
Depreciation	1,067	875
Amortisation	4	5
Reassessment of right of use asset	-	107
VAT on right of use asset	131	74
Loss on disposal of property, plant and equipment	1	-
Hire of office machinery	26	13
Building leases	358	419
Information technology support and maintenance	2,614	2,053
Personnel costs	4	9
Increase in provisions	1,062	254
Utilisation of provision	(25)	-
Other operating costs	831	679
<b>Total</b>	<b>6,073</b>	<b>4,488</b>
<b>Finance expense</b>		
Interest charges on finance leases	197	208
<b>Total</b>	<b>197</b>	<b>208</b>
<b>Accommodation expenses</b>		
Business rates	685	673
Cleaning	269	224
Maintenance and repair	189	144
Other accommodation costs	340	411
<b>Total</b>	<b>1,483</b>	<b>1,452</b>
<b>Communication and publication expenses</b>		
Communications and publications	400	445
<b>Total</b>	<b>400</b>	<b>445</b>
<b>Total other expenses</b>	<b>8,153</b>	<b>6,593</b>

## 7. Taxation

### 7.1 Analysis of tax charge

	2024 £'000	2023 £'000
<b>Current tax</b>		
UK corporation tax on profits of the year	319	-
Prior year tax adjustment	(25)	25
Foreign taxation	2	1
<b>Total current tax charge</b>	<b>296</b>	<b>26</b>
<b>Deferred taxation</b>		
Origination and reversal of timing differences	574	490
Effect of tax rate change on opening balance	-	-
<b>Total deferred tax</b>	<b>574</b>	<b>490</b>
<b>Tax on profit on ordinary activities</b>	<b>870</b>	<b>516</b>

### 7.2 Factors affecting the tax charge for the period

	2024 £'000	2023 £'000
--	---------------	---------------

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

<b>Factors affecting the tax charge for the period</b>		
Profit for the year	530	5,538
Expected charge at 25.0% (2023: 19.0%)	132	1,302
<b>Effects of:</b>		
Non-taxable income	148	(1,178)
Adjustment to brought forward values	-	-
Movement in the deferred tax balance due to a change in tax rates	-	-
Tax on equalisation and value increasing fixed interest investments	613	337
Foreign taxation credits	2	1
Remeasurement of deferred tax for change in tax rates	-	29
Prior year tax adjustment	(25)	25
<b>Current year tax charge</b>	<b>870</b>	<b>516</b>

## 8. Property, plant and equipment

	Leasehold improvements	Right of use assets	2024 Plant and equipment	Furniture and fittings	Information technology	Total
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or valuation</b>						
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)
<b>Balance at 31 December 2024</b>	<b>10,347</b>	<b>6,032</b>	<b>768</b>	<b>1,202</b>	<b>2,551</b>	<b>20,900</b>
<b>Depreciation</b>						
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)
<b>Balance at 31 December 2024</b>	<b>2,533</b>	<b>2,426</b>	<b>425</b>	<b>911</b>	<b>1,608</b>	<b>7,903</b>
<b>Net book Value:</b>						
<b>Balance at 31 December 2024</b>	<b>7,814</b>	<b>3,606</b>	<b>343</b>	<b>291</b>	<b>943</b>	<b>12,997</b>
<b>Balance at 31 December 2023</b>	<b>8,124</b>	<b>4,010</b>	<b>305</b>	<b>331</b>	<b>608</b>	<b>13,378</b>

	2023					
	Leasehold improvements	Restated right of use assets	Plant and equipment	Furniture and fittings	Information technology	Restated Total
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or valuation</b>						
Balance at 1 January 2023	10,347	5,644	723	1,203	1,826	19,743
Additions	-	(290)	1	-	321	32
Disposals	-	678	-	-	-	678
<b>Balance at 31 December 2023</b>	<b>10,347</b>	<b>6,032</b>	<b>724</b>	<b>1,203</b>	<b>2,147</b>	<b>20,453</b>
<b>Depreciation</b>						
At 1 January 2023	1,913	1,510	380	1,030	1,260	6,093
Charged in year	310	405	39	(158)	279	875
Disposals	-	107	-	-	-	107
<b>Balance at 31 December 2023</b>	<b>2,223</b>	<b>2,022</b>	<b>419</b>	<b>872</b>	<b>1,539</b>	<b>7,075</b>
<b>Net book value:</b>						
<b>Balance at 31 December 2023</b>	<b>8,124</b>	<b>4,010</b>	<b>305</b>	<b>331</b>	<b>608</b>	<b>13,378</b>
<b>Balance at 31 December 2022</b>	<b>8,434</b>	<b>4,134</b>	<b>343</b>	<b>173</b>	<b>566</b>	<b>13,650</b>

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

## 9. Intangible assets

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

	Software £'000	Licenses £'000	2023 Totals £'000
<b>Cost</b>			
Balance at 1 January 2023	1,363	244	1,607
<b>Balance at 31 December 2023</b>	<b>1,363</b>	<b>244</b>	<b>1,607</b>
<b>Amortisation</b>			
Balance at 1 January 2023	1,363	224	1,587
Charged in year	-	5	5
<b>Balance at 31 December 2023</b>	<b>1,363</b>	<b>229</b>	<b>1,592</b>
<b>Net book value:</b>			
<b>Balance at 31 December 2023</b>	<b>-</b>	<b>15</b>	<b>15</b>
<b>Balance at 31 December 2022</b>	<b>-</b>	<b>20</b>	<b>20</b>

All assets are owned by the GDC.

## 10. Financial assets

	2024	2023
	£'000	£'000
Balance as at 1 January	19,544	16,731
Additions	2,578	4,378
Disposals	(3,098)	(3,275)
Realised Gains/(Losses) on investments	350	48
Unrealised Gains/(Losses) on investments	1,667	1,662
<b>Balance as at 31 December</b>	<b>21,041</b>	<b>19,544</b>

Income generated from the financial assets held in equities for the year ended 31 December 2024: £349k (2023: £378k).

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	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
<b>Balance as at 31 December</b>	<b>9,690</b>	<b>11,351</b>	<b>21,041</b>

	Level 1	Level 2	Restated 2023
	£'000	£'000	Total £'000
Equities	7,108	6,701	13,809
Alternatives	323	534	857
Bonds	1,305	2,229	3,534
Cash and cash equivalents	-	1,344	1,344
<b>Balance as at 31 December</b>	<b>8,736</b>	<b>10,808</b>	<b>19,544</b>

The GDC held no level 3 financial assets at 31 December 2024 (2023:nil)

Asset classification has been restated for 2023 to correctly reflect that split of assets held according to their IFRS 13 fair value hierarchy classification. There is no change to the total fair value of financial assets previously reported.



## 11. Trade receivables and other current assets

	2024 £'000	2023 £'000
<b>Amounts falling due within one year</b>		
Other receivables	122	132
Corporation Tax	-	-
Prepayments	1,643	1,522
<b>Total</b>	<b>1,765</b>	<b>1,654</b>

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

	2024 £'000	2023 £'000
Balance at 1 January	60,349	56,500
Net change in cash and cash equivalent balances	(1,990)	3,849
<b>Balance at 31 December</b>	<b>58,359</b>	<b>60,349</b>

### The following balances were held at:

Commercial banks and cash in hand	36,522	39,608
Short term bank deposits	21,837	20,741
<b>Balance at 31 December</b>	<b>58,359</b>	<b>60,349</b>

### 13. Trade payables and other liabilities

	2024 £'000	Restated 2023 £'000
<b>Amounts falling due within one year:</b>		
Corporation tax	297	1
Other taxation and social security	732	580
Trade payables	1,056	844
Other payables	136	292
Accruals	2,310	2,837
Deferred income	29,457	30,980
Current part of lease liabilities	507	507
<b>Total current liabilities</b>	<b>34,495</b>	<b>36,041</b>
<b>Amounts falling due after more than one year:</b>		
Lease liabilities	4,643	5,132
Deferred tax	1,432	858
<b>Total non current liabilities</b>	<b>6,075</b>	<b>5,990</b>
<b>Total trade payables and other liabilities</b>	<b>40,570</b>	<b>42,031</b>



## 14. Financial instruments and financial risk management

	2023 £'000	2022 £'000
<b>Amortised costs</b>		
Cash and bank balances	58,359	60,349
Trade other receivables	122	132
<b>Total</b>	<b>58,481</b>	<b>60,481</b>
<b>Fair value through profit and loss</b>		
Equities	21,041	19,544
<b>Total</b>	<b>21,041</b>	<b>19,544</b>

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

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

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

	2024 £'000	2023 £'000
<b>Financial liabilities</b>		
Trade and other payable	4,530	4,554
<b>Total</b>	<b>4,530</b>	<b>4,554</b>

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 Council approved the annual review of our statement of investment principles in December 2021.

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

## 15. Provisions for liabilities and charges

	Exit Provisions £'000	Dilapidation provisions £'000"	Holiday pay provisions £'000	Other £'000	Total £'000	Total £'000
Balance at 1 January	(29)	(190)	-	(90)	(309)	(190)
Provided in year	-	-	(1,042)	(20)	(1,062)	(119)
Utilised in year	29	-	-	-	29	0
<b>Balance at 31 December</b>	<b>-</b>	<b>(190)</b>	<b>(1,042)</b>	<b>(110)</b>	<b>(1,342)</b>	<b>(309)</b>

## 16. Pension fund

Until 31 March 2021, the GDC operated a defined benefit plan which was wholly funded by contributions from the GDC and pensions scheme members. A full triennial actuarial valuation was carried out at 1 April 2024 and updated to 31 December 2024 by a qualified independent actuary.

At 31 December 2024, the plan has a surplus of £7.7m based on the IAS 19 assumptions adopted. The defined benefit section of the scheme experienced a net actuarial increase in fund value for 2024 of £229k, against that reported in last year's accounts.

Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted from showing the surplus of the scheme in the financial statements as we are not able to obtain the full economic benefit from that surplus. Further information explaining the pension asset ceiling is contained in the pension fund section on page 48 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 2024 were as follows:

	2024	2023
Rate of inflation	3.3%	3.2%
Rate of salary increase	3.8%	3.7%
Rate of increase in pensions in payment where RPI max 5.0%	3.1%	3.0%
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	5.4%	4.5%
Proportion of employees opting for early retirement at age of 60	50.0%	50.0%

Assume life expectations on retirement age 65:

	2024	2023
Retiring today - males	22.3	22.5
Retiring today - females	23.9	24.2
Retiring in 20 years - males	23.2	23.4
Retiring in 20 years - females	25.0	25.2

The mortality assumption for the current period-end follows the S3PMA Light mortality tables adjusted in line with the CMI 2023 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 (£) 2024	Allocation (%) 2024	Allocation (£) 2023	Allocation (%) 2023
Annuity policies	3,089	11.6%	3,411	11.2%
With Profits Fund	1,717	6.4%	4,004	13.1%
Cash	2,357	8.8%	20	0.1%
LDI	11,143	41.7%	14,129	46.3%
Corporate Bonds	7,206	27.0%	7,409	24.3%
Others	1,214	4.5%	1,516	5.0%
<b>Total</b>	<b>26,726</b>	<b>100.0%</b>	<b>30,489</b>	<b>100.0%</b>

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

	2024 £'000	2023 £'000
The actual return on the scheme assets in the year	<b>(2,964)</b>	<b>(1,194)</b>

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

	2024 £'000	2023 £'000
<b>Income and Expenditure:</b>		
Administration expenses	253	66
Interest cost	1,012	1,054
Net interest income on net pension obligation	(1,354)	(1,505)
Interest on effect of asset ceiling / IFRIC14	330	451
Settlement/curtailment (gain/loss)	(322)	-
<b>Total income/(expense)</b>	<b>(81)</b>	<b>66</b>

The amounts recognised in the statement of financial position:

	2024 £'000	2023 £'000
<b>Statement of Financial Position:</b>		
Present value of funded obligations	(19,037)	(23,029)
Fair value of assets	26,726	30,489
Effect of Asset Ceiling	(7,689)	(7,460)
<b>Surplus</b>	<b>-</b>	<b>-</b>

The amounts in the statement of other comprehensive income:

	2024 £'000	2023 £'000
<b>Other Comprehensive income:</b>		
Actuarial (loss)/gain on plan assets	(4,318)	(2,699)
Actuarial (loss)/gain on defined benefit obligation	4,136	131
<i>of which due to experience</i>	248	111
<i>of which due to demographic assumptions</i>	498	249
<i>of which due to financial assumptions</i>	3,390	(229)
Gain/(Loss) due to effect of asset ceiling	101	2,634
<b>Total (loss)/gain in statement of other comprehensive income</b>	<b>(81)</b>	<b>66</b>

Sensitivity analysis of the defined benefit obligation:

	2024 £'000	2023 £'000
Discount rate reduced by 0.5% p.a.	20,750	25,792
RPI inflation increased by 0.5% p.a.	19,418	24,180
Mortality - life expectancy of each member increases to that of someone one year younger	19,608	23,490



Changes in the present value of the defined benefit obligation:

	2024 £'000	2023 £'000
<b>Defined benefit obligation at 1 January</b>	<b>23,029</b>	<b>22,728</b>
Interest expense	1,012	1,054
Actuarial loss/(gain)	(4,136)	(131)
Settlement/curtailment (gain)/losses	(322)	-
Benefits paid from plan assets /administrative expenses paid	(546)	(622)
<b>Defined benefit obligation at 31 December</b>	<b>19,037</b>	<b>23,029</b>

Changes in the fair value of the scheme assets:

	2024 £'000	2023 £'000
<b>Fair value at 1 January</b>	<b>30,489</b>	<b>32,371</b>
Interest income	1,354	1,505
Return on plan assets in excess on interest income	(4,318)	(2,699)
Administration expenses paid	(253)	(66)
Benefits paid/administrative expenses paid	(546)	(622)
<b>Fair value as at 31 December</b>	<b>26,726</b>	<b>30,489</b>

Changes in recoverable surplus and components of the scheme performance:

	2024 £'000	2023 £'000
<b>Balance at 1 January</b>	<b>-</b>	<b>-</b>
Total administration cost/(gain)	81	(66)
Actuarial (loss)/gain	(182)	(2,568)
Effect of Asset Ceiling	101	2,634
<b>Closing balance</b>	<b>-</b>	<b>-</b>

Amounts per current and previous periods:

	2024 £'000	2023 £'000	2022 £'000	2021 £'000	2020 £'000
Return on plan assets in excess of interest income	(4,318)	(2,699)	(20,146)	4,112	2,450
Experience gains/(losses) on scheme liabilities	4,136	131	(2,037)	1,002	(84)
Changes in assumptions underlying the present value of the scheme liabilities	3,390	(229)	22,476	1,720	(7,582)
Defined benefit obligation	(19,037)	(23,029)	(22,728)	(38,134)	(40,721)
Scheme assets	26,726	30,489	32,371	47,293	41,094
Gain/(Loss) due to effect of asset ceiling	101	2,634	(319)	(9,159)	-
Surplus/deficit	-	-	-	-	373

Asset Gain:

Asset gain	2024	2023	2022	2021	2020
Amount £'000	(3,763)	(1,882)	(19,818)	9,018	2,450
% of scheme assets	(14.1)%	(6.2)%	(61.2)%	17.3%	6.0%

Liability experience gain:

Liability experience gain	2024	2023	2022	2021	2020
Amount £'000	248	111	(2,037)	1,002	(84)
% of scheme liabilities	1.3%	0.5%	(9.0)%	2.3%	(0.2)%

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 2024 the annual employer pension contribution was £1.3m (2022: £1.1m) 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 2024 (2023: nil).

The calculations are based upon an assessment of the plan's liabilities as of 31 December 2024. 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 2024 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 70.

## 17. Commitments under leases

Contractual undiscounted cash flows:

	2024	Restated 2023
	£'000	£'000
<b>Land and buildings</b>		
Less than one year	686	686
One to five years	2,744	2,744
More than five years	2,764	2,785
<b>Total undiscounted lease liabilities at 31 December</b>	<b>6,194</b>	<b>6,215</b>
<b>Lease liabilities included in the statement of financial position at 31 December</b>	<b>5,150</b>	<b>5,639</b>
Current	507	507
Non-current	4,643	5,132

Amounts recognised in the income statement:

	2024	Restated 2023
	£'000	£'000
Interest on lease liabilities	197	208

Amounts recognised in the statement of cash flow:

	2024	Restated 2023
	£'000	£'000
Payment of lease liabilities	918	416

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

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

## 18. Capital commitments

The GDC had no contractual capital commitments which were not included in these financial statements as of 31 December 2024 (2023: 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 72 (2023: none).

No related party transactions were noted with senior management, other than salary paid to them as disclosed in the remuneration report on pages 70 to 78 (2023: none).

No related party transactions were noted with our budget holders, other than salaries paid to them (2023: none). There were no other noted related party transactions (2023: none).

## 20. Contingent liabilities

We have considered the impact of the Somerville v Nursing and Midwifery (NMC) judgment, where Mr Somerville was found by the Employment Tribunal to be a worker. We have identified that there is a potential liability for the GDC in respect of:

- Engagements prior to 2016, where financial records are no longer held by the Council.
- Employers pension contributions for those associates with remuneration which would have met auto-enrolment thresholds. This liability is conditional on the associates choosing to opt into the scheme and meeting the relevant employee contribution due.

The GDC has calculated that a 'best estimate' of any potential liability in relation to these contingent liabilities as being:

- Engagement prior to 2016 – £203k.
- Employer pension contributions – £137k.

(2023: Somerville v Nursing and Midwifery (NMC) judgment impact on associate worker status £853k).

## 21. Events after the reporting period

Following the *Somerville v Nursing and Midwifery (NMC)* judgment, where Mr Somerville was found by the Employment Tribunal to be a worker, the GDC has been actively considering the status of our own associate workforce.

On 30 May 2025, the Council took a decision that recognised certain GDC associates as workers in line with current legal standards. In reaching this decision, they agreed that compensation for unpaid annual leave accrued through their current engagement should be paid. This decision has been reflected as an adjusting accounting provision of £1.0m included within these financial statements. Further explanation on the decision reached is included within the financial review section at page 46.

There have been no other significant events after 31 December 2024, that require adjustment to, or disclosure in, the financial statements.

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



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# 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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