

2023

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# General Dental Council

## Annual report and accounts 2023

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

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

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

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

Ordered by the House of Commons to be printed on 18 July 2024.

SG/2024/20

HC 104



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ISBN 978-1-5286-4773-1

E03097942 07/24

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

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# Foreword from the Chair and Chief Executive

We would like to thank our former Chief Executive, Ian Brack, who left the General Dental Council towards the end of 2023 after eight years. Under Ian's leadership the organisation changed almost beyond recognition, and he established a strong culture of operational planning and delivery and the basis of sound financial rigour and planning. This rigour enabled us to reduce the annual retention fees for all dental professionals for 2024, to £621 for dentists (a reduction of £69 or 10%, compared to 2023) and £96 for dental care professionals (a reduction of £18 or 15.8%, compared to 2023). Each year the Council carefully considers and reviews the ARF level for the following year, and it will do so again later in 2024.

After Ian's departure, the Executive Leadership Team continued to stay focused on our priorities, under the leadership of Gurvinder Soomal, the Interim Chief Executive. Following an open and competitive recruitment process, Tom Whiting was appointed as our new Chief Executive and Registrar and joined the GDC on 3 June 2024.

Tom joined us from the Independent Office for Police Conduct (IOPC) bringing the skills, qualities and experience needed to help us further develop trust and high performance as well as enhancing equality, diversity, and inclusion for staff, and in our regulatory processes.

Our priorities around public protection remained our key focus at the start of the first year of our Corporate Strategy for 2023 – 2025. Many of the stresses in the sector continued, however, with our own research showing difficulties for patients in accessing dental care, particularly NHS dental services.

Discussions about the dental workforce rose to the fore due to the access challenges patients were facing and we committed to collecting workforce pattern data to help to inform discussions about workforce. We did this because having a better understanding of the dental workforce will provide the profession with valuable insights that can help support future workforce resource planning.

With support from external stakeholders, particularly the British Dental Association, we invited dentists to provide their data on a voluntary basis when they renewed their registration in December 2023. We will invite dental care professionals to provide workforce data when they renew their registration in summer 2024.

Collecting workforce data was a good example of the work we undertook to support a new strategic goal for 2023 that recognises that risks affecting the public's safety and wellbeing need to be dealt with by the right organisations. Also, in response to this goal, in late 2022, we started to bring stakeholders from across the sector into a Dental Leadership Network where we and they share challenges and issues with a view to finding common ground and ways we can work together. We held three events in 2023, with a wide range of speakers. The themes included developing the whole dental team, and the system from the perspective of dental professionals and patients and the public.

We saw changes to some of our legislation in 2023, which is an infrequent but welcome event, and one that we used to good effect, as it was the start of being able to improve the process for registering dental professionals who have qualified overseas. We increased the number of places on both parts of the Overseas Registration Examination (ORE) and consulted on new rules for registering dentists and dental care professionals from overseas.



**Lord Toby Harris**  
Chair



**Tom Whiting**  
Chief Executive and Registrar

We made some internal structural changes in the organisation, bringing together Fitness to Practise and Registration into a new Regulation directorate. The purpose was to enhance our resilience and efficiency and improve recruitment, flexibility and career development for staff and it is already showing results.

Within Fitness to Practise, the increase in the number of caseworkers in late 2022 helped to speed up our regulatory process, which contributed to the overall caseload at the end of 2023 being 31% lower than in 2022.

Independent Practice Committees from the Dental Professionals Hearings Service completed 91 initial hearings in 2023 (2022:85).

Of the cases awaiting an initial hearing (147 at the end of 2023), 47% started within nine months of referral, but the number which had missed our nine-month target stood at 70 at the end of December 2023.

We experienced a surge of applications from overseas dentists to join the register as a dental hygienist or dental therapist before the legislation change stopped this route to registration. We recruited additional resources to address this backlog, and by the end of 2023 over 2,000 applications had been assessed by registration assessment panels, resulting in over 1,200 registrations.

In 2023, the Registration function concluded 11,476 applications across all routes. This is the largest number of applications we have ever processed, and a significant increase on a previous maximum of 8,979 applications, completed in 2015. The time taken to progress all applications for all routes to registration improved in each area. However, the backlog of applications from overseas dentists to join the register as a dental hygienist or therapist remains and we will continue to focus on this in 2024.

Finally, as we look forward to the rest of 2024, we are confident in our Costed Corporate Plan and that it will help us play our part in working with the whole dental sector to support the continuing recovery of dentistry. This includes legislative change around how we register overseas dental professionals. We also remain committed to improving our regulatory activities where we can in the absence of legislative reform, while always ensuring that the public are protected.



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Looking forward, we are committed to continuing to engage with our stakeholders to identify the common areas that we can work on that help patients and dental professionals alike, recognising these are often complex because they cut across organisational boundaries. We want to build partnerships that help us to be a trusted and effective regulator, where we can all play our part in protecting patients and maintaining confidence in the dental professions.

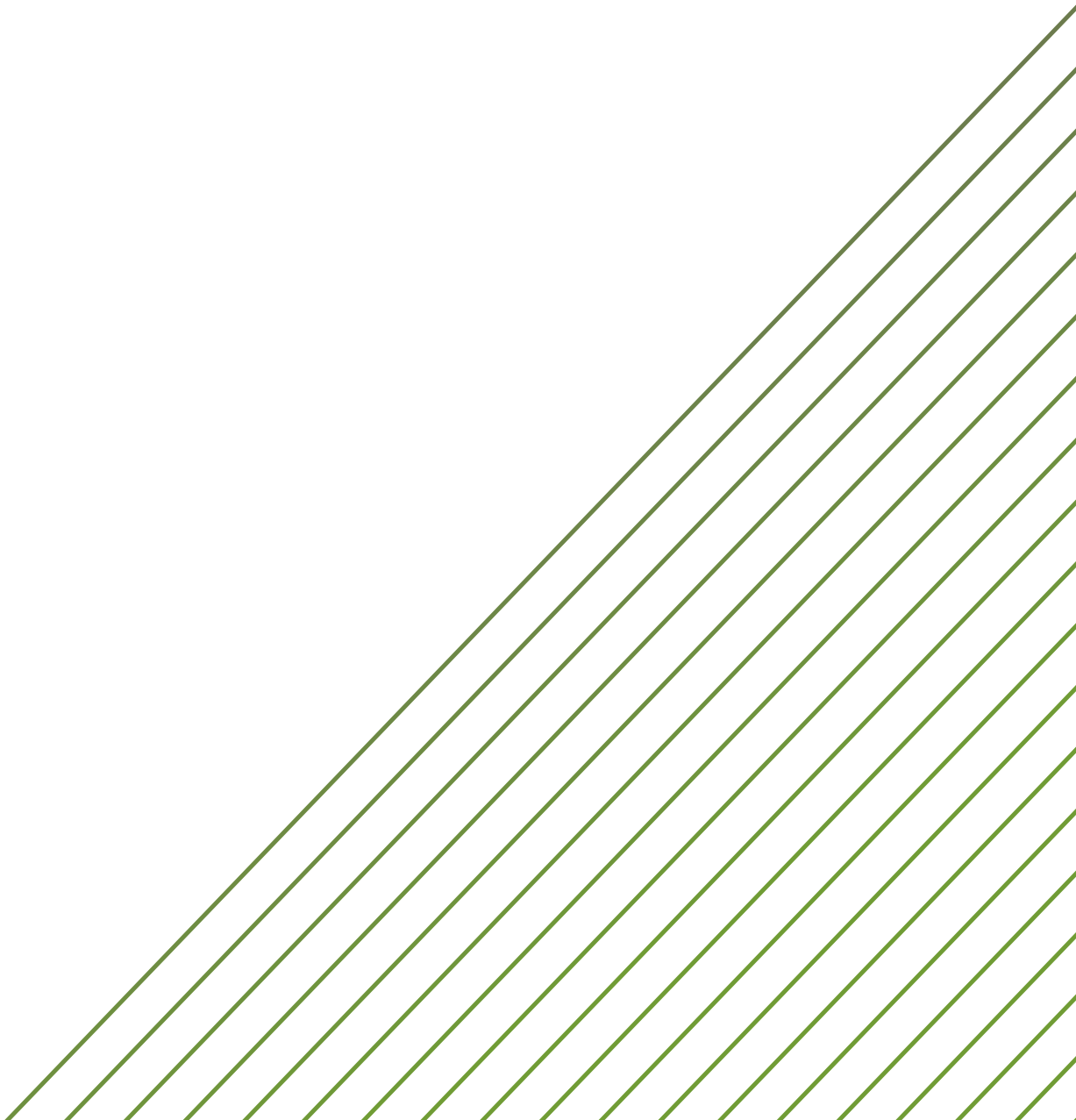
The GDC sets the framework for professional regulation and ensuring patient safety. But it is dental professionals themselves who deliver safe and effective care to their patients and whose professionalism we support. We are deeply appreciative of all that they do.

**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 2023 and our overall performance in ensuring public safety and protection.

## 1. Statutory purpose

The General Dental Council (GDC) is the UK-wide statutory regulator of the members of the dental team. There were 120,000 people registered with us as of 31 December 2023, comprising 45,000 dentists and 75,000 dental care professionals (DCPs).

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

### **Our role and purpose**

Our primary role is to protect the public, and 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 well-being of the public.
- To promote and maintain public confidence in the professions regulated.
- To promote and maintain proper professional standards and conduct for members of those professions.

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

To protect the public, at its most basic, we do four things:

- Maintain a register of dental professionals who meet our standards.
- Ensure that nobody is admitted to that list if they do not meet our standards.
- Set and support high professional standards in dental education and practice.
- Act to protect the public if any dental professional may have fallen short of our standards.

We fulfil our purpose by using our statutory powers to:

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

In addition, we work closely with the organisations who have responsibility for other aspects of dentistry. For example, the Royal colleges who set the clinical standards; the professional membership bodies who represent dental professionals, the NHS and Governments across the four nations who have responsibility for the NHS contracts and workforce planning; and the systems regulators across the UK who inspect dental surgeries, such as the Care Quality Commission (CQC) in England.

We fund the Dental Professionals Hearings Service, which is the adjudication function of the GDC. This is separate and independent from our investigation function. The Dental Professionals Hearings Service facilitates the work with our independent hearing committees, who are comprised 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 who are overseen by the Professional Standards Authority. We are governed by a non-executive Chair and Council, composed of 12 members, six lay members and six registered dental professionals.

In 2023 we employed an average of 377 full-time equivalent employees (2022: 362). In addition, around 550 associates and volunteers helped us deliver a range of activity including Fitness to Practise and Appeal Panels, Registration Assessment Panels, education quality assurance, and progressing complaints received by the DCS.

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):

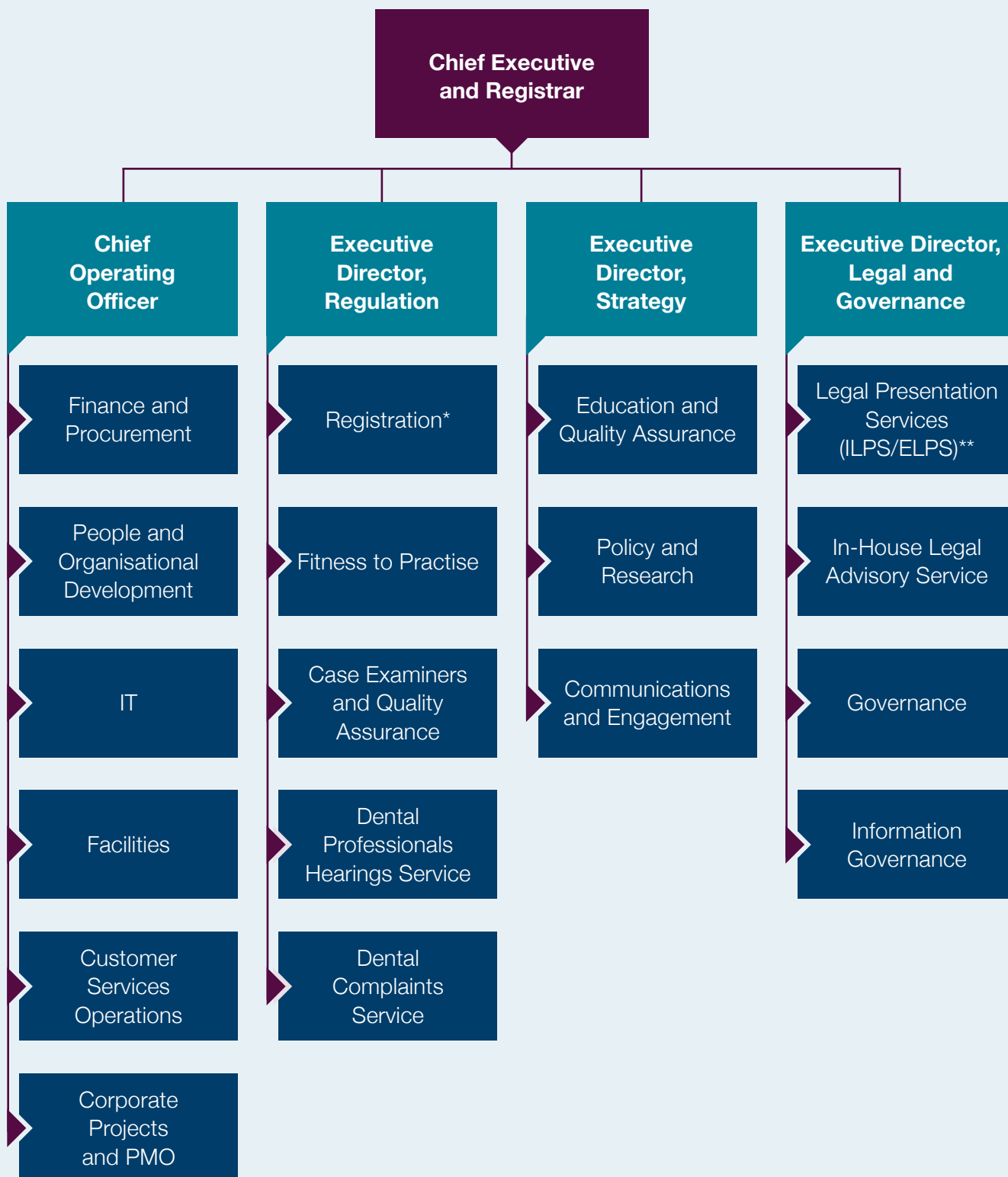
- Corporate Resources
- Legal and Governance
- Regulation
- Strategy

The Chief Executive is also 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 and efficiency.
- Implementing the corporate strategy for 2023 – 2025.
- Providing regular management reports to the Council and ensuring appropriate reports are provided to Council committees regarding matters within their remit.
- Identifying and reporting strategic risks to the Council through the Audit and Risk Committee and ensuring ownership of risk is allocated at the right level with clear accountability.

## GDC organisational structure 2023



\*Registration became a part of the Regulation Directorate (previously Fitness to Practise Directorate) from 1 November 2023.

\*\*ILPS: In-house Legal Presentation Services ELPS: External Legal Presentation Services.

## 2. Business overview 2023

### a) Business plan 2023 review

2023 was the first year of our Corporate Strategy for 2023 – 2025, which was approved by Council in late 2022, following extensive stakeholder engagement, and sets out our priorities until the end of 2025.

Our role in public protection remains unchanged, while our plan recognises that we need to modernise, and improve our performance in some areas.

Our corporate 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.

Although we will continue to press for the opportunities that legislative reform may bring, it cannot be guaranteed and will not resolve all existing issues. Therefore, we will continue to drive improvements within our current constraints while supporting and empowering the dental team to deliver safe and effective dental care to high standards of professionalism.

Throughout 2023 the dental sector continued to face different pressures and challenges. Our research pointed to the dental system continuing to be overstretched. This included increased patient demand and more evidence of a shift in dental professionals moving away from NHS dental services to the private sector, creating significant access issues to NHS services for patients.

Following a detailed and thorough review in quarter three, Council approved the GDC's plans for 2024 and in doing so, set the budget and Annual Retention Fee (ARF) for 2024.

This resulted in a reduction in the annual retention fees for all dental professionals. For 2024 these are £621 for dentists (a reduction of £69 or 10%) and £96 for dental care professionals (a reduction of £18 or 15.8%).

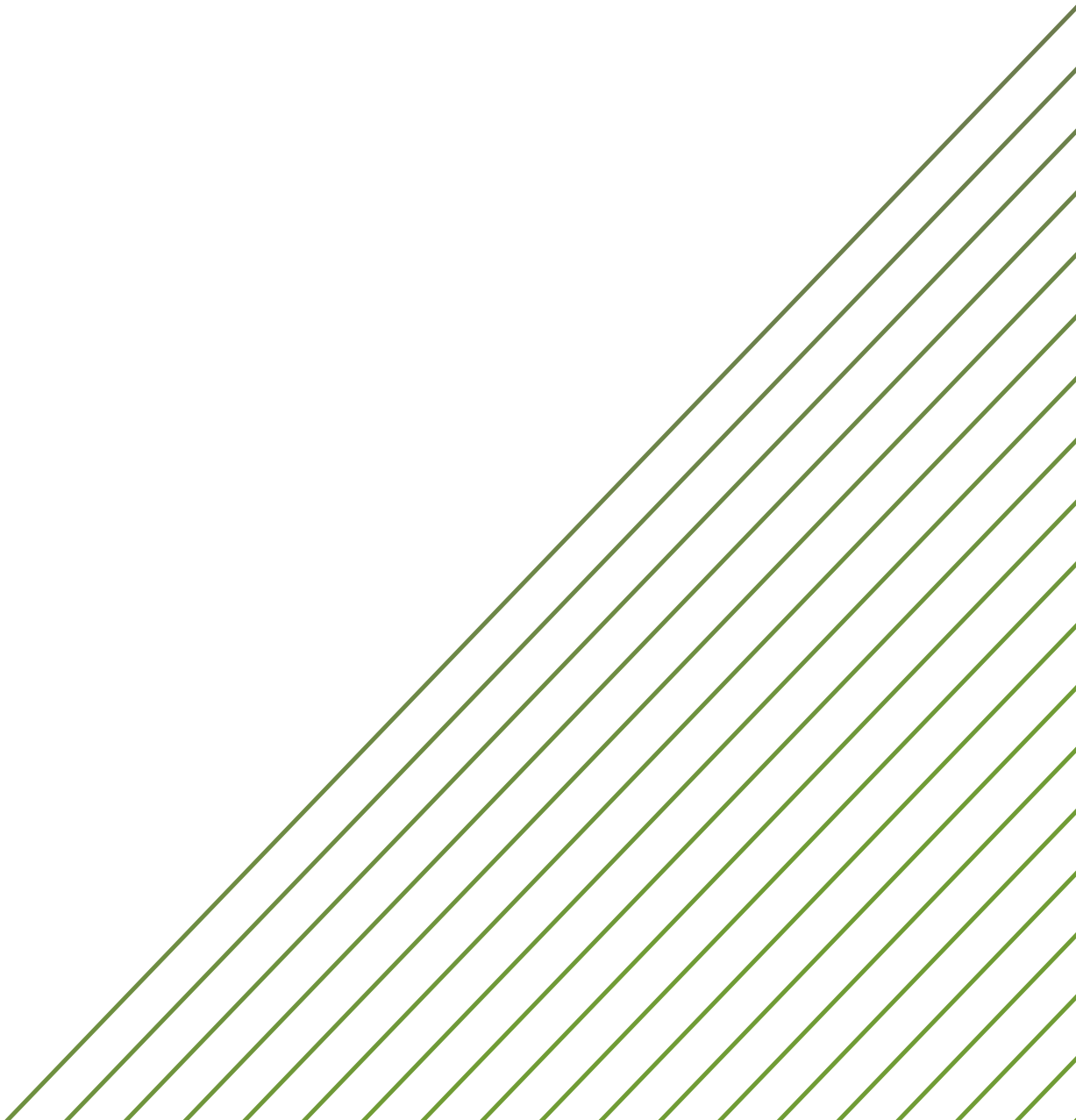
It is our ambition to keep fees at a reasonable level. The fees have been set at a level that ensures we can continue to fulfil our statutory role of maintaining patient safety and public confidence for the next year. Although we will review the GDC's plans again next year, we will go into this with an intention to maintain the ARF at the same level in 2025.

## Costed Corporate Plan 2023 – 2025

Our Costed Corporate Plan (CCP) for 2023 detailed our workplan for the year. This 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 50 projects on the workplan in 2023. Of these 12 were completed, six were removed from the plan as they were combined with other projects or deprioritised, three were put on hold, and the remainder are on track to be delivered by the end of 2025.

Further details of our Corporate Costed Plan projects, including a summary of the project delivery in 2023 and the strategic aims that they are aligned to, can be found in the Costed Corporate Plan 2024 – 2026 report, published separately.



## b) Commitment to equality

Our ambition is to be a champion of diversity, equality and inclusion inside our organisation, with the sector we regulate, and with the public.

We recognise that how we do what we do, how we act when we do it, and how we approach and reflect the society we are part of is critical. Therefore, we want our approach to equality to be holistic – not just looking at our systems, processes, and policies, but also at our culture, to help build momentum for sustained and sustainable positive change.

### **Our Equality, Diversity and Inclusion (EDI) strategy**

In recent years we have developed a much better understanding of the dental workforce, as many more dental professionals have provided their EDI information as part of the annual renewal process. We now hold EDI information for around 94% of all dental professionals.

It's important that 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.

We also collect protected characteristic data on GDC staff, panellists and associates to understand the diversity of the people who work for us. More details on this can be found on page 68.

One of the key objectives in our 2021 – 2023 Strategy was to better understand the diversity of those we regulate. This information can be found in our [Registration](#) and [Fitness to Practise](#) Statistical Reports, published separately.

Now that we have this protected characteristic data for dental professionals, we will use it to inform our policies and procedures and to ensure that we are proportionate and fair in our decision making. For example, we undertake analysis by EDI characteristics of our Fitness to Practise data to understand whether there are differences in case decisions by protected characteristic, once case and contextual factors have been accounted for.

It's also important that we understand more about the people who raise concerns with us. Therefore, we now plan to capture additional protected characteristic information from informants to help us understand more about those who raise concerns with us.

Our EDI Strategy for 2024 and 2025 has been published and builds on the ambitions of our previous strategy. Our aspiration is to continue to work with the wider profession to embed equality, diversity, and inclusion not just across what the GDC does, but also around how dental professionals work with patients and each other going forward. This will include encouraging others to put EDI at the forefront of their working practices.



## Our commitment to ensuring equality in our work

We are committed to considering the needs of different groups or individuals as part of our planning process and in the delivery of the work we undertake. This is important as we want to

- Eliminate conscious and unconscious discrimination, harassment, or victimisation.
- Promote equality of opportunity; between people who share a protected characteristic and those who do not.
- Build an understanding between people who share a protected characteristic and people who do not.

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



## **c) Achievements and progress in 2023**

We progressed and delivered an extensive programme of projects and other activities in 2023. Examples of some of these pieces of work are described below, to reflect the wide range of activities we undertook to help us meet our regulatory remit.

In addition, we continued, where we could, to press for the opportunities that legislative reform may bring, but this cannot be guaranteed and will not resolve all the existing issues. Therefore, we have identified opportunities and made changes 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.

In summarising the achievements and progress made in 2023 we have listed these in an order that highlights those that we feel will be of most interest to or have the greatest impact on dental professionals and other stakeholders.

### **Improving the tone of our Fitness to Practise communications**

We know that the Fitness to Practise (FTP) process is difficult for dental professionals who have a concern raised against them, and our research showed that the tone of voice in our FTP letters was a contributory factor to this. In 2023 we reviewed all our FTP communications and letters, to improve the tone of voice and ensure that they were rewritten using plain English.

The updated letters have been in use since the start of 2024 and the changes have been well received by stakeholders.

### **Work pattern data**

Until now, there has been very limited workforce data that the dental sector can use, and this has proved to be a real challenge in recent years.

The GDC was in the unique position of having the most complete data available- a list of everyone who is registered to practise dentistry, across all the professions and all four nations. Therefore, following stakeholder engagement, we undertook a work pattern data collection project as part of our efforts to deepen the professions' understanding of the dental workforce.

This activity resulted in the development of a short questionnaire where we asked dental professionals to share a few details of their working patterns. The first phase of this work was completed in December 2023 when dentists were asked, on a voluntary basis, to answer a small number of work pattern questions as part of their annual renewal. Dental care professionals will be asked to participate as part of their annual renewal in 2024.

We did not carry out this work in isolation, and worked closely with stakeholders from across the sector, including the professional associations and Chief Dental Officers across the four nations, to gain support and buy in, and to encourage dental professionals to respond to the survey questions.

The responses we receive will help us and others to better understand:

- Where dental professionals are working.
- What they are doing.
- The number of hours they are working.
- Whether they are working in NHS or private practice.

We did this because having a better understanding of the working patterns of the dental workforce provides the profession with valuable insights that can help support future workforce resource planning and provides useful evidence in developing the changes that the profession and patients want and need.

We published the initial findings from the [dentist work pattern data](#) in March 2024 and further location based analysis in May 2024.

### **Student and new registrant engagement programme**

Ensuring that students and new registrants understand who the GDC is and what we do, and what it means to be part of a regulated profession, continues to be an important area of engagement for us. This programme is now in its fifth year, and in the 2022 – 2023 academic year we held 42 student and new registrant engagement sessions, engaging with around 3,200 people.

This included over 2,100 first and fifth year BDS students, 800 foundation/vocational dentists and over 250 dental hygienist and dental therapist students.

Dental nurse students are based across the UK in a variety of settings, and it is difficult to bring them together in large numbers. Therefore, in addition to the presentations, we recorded a series of short webinars, that we shared with professional associations and awarding bodies, and made available on our website.

### **New to UK dental practice**

It is important that we help those who are new to UK dental practice to enhance their understanding of how public safety and confidence is promoted, where to access support and how to maintain their registration.

In addition to running a UK-focused student and new registrant programme we have also identified the need to engage with new dental professionals who have qualified outside the UK. Almost 50% of new dentists who joined the register in 2023 qualified outside of the UK.

Following a pilot, we established a programme of webinars, targeted at this important group of dental professionals. The first event was held in October 2023, with over 100 people attending. Further sessions are planned throughout 2024.

## **Dental Leadership Network**

We convened the Dental Leadership Network (DLN) in late 2022 and established it as a key engagement forum for dental leaders from across the professions in 2023, with events held in March, July and November.

The DLN is an opportunity for dental leaders from across the four nations to come together to discuss and highlight the key challenges and opportunities facing the profession and share how they are addressing these.

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.

The topics discussed in 2023 included 'developing the whole dental team' in March, 'the system from the perspective of dental professionals' in July and 'the system from the perspective of patients and the public' in November.

Around one third of event attendees provided feedback. Feedback from stakeholders has been very encouraging with 100% of those who provided feedback in November, saying they believed that there were good or excellent opportunities to participate, compared to 83% for the event in July. In addition, 100% of attendees who provided feedback in November rated the overall event as good or excellent, compared to 93% for the event in July.

## **Bringing Specialist Lists Assessed Applications (SLAA) in-house**

Dental professionals who are considered to be specialists provide a valuable role in oral healthcare in the UK. However, the process to assess applications to join the specialist lists had historically experienced some challenges. At the start of 2023 we decided to administer the process ourselves, to address concerns, streamline the process, and to make changes to the process for considering appeals.

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

In August 2023, following the recruitment of 43 panellists, the process was brought in-house. Nine panels were completed in the last three months of 2023, and the backlog was cleared by the end of March 2024.

## **Encouraging stakeholders to feedback on our consultations**

In 2023 we held seven consultations. We engaged with stakeholders on each of these to seek their views and to encourage them to respond to our proposals. Six consultations closed in 2023 and the seventh closed in February 2024.

Several of these consultations related to our standards and guidance covering the safe practitioner framework of behaviours and outcomes for dental education, a revised scope of practice guidance, updated guidance on indemnity and insurance, and guidance on reporting matters. We also held several consultations relating to Fitness to Practise covering revisions to guidance for the Interim Orders Committee, and on the format of our hearings.

Finally, we consulted on the routes to registration for internationally qualified dentists and dental care professionals.

The consultation outcomes reports have been published and can be found on the [consultations section on our website](#).

## International registration

Following several years' discussion, negotiation and collaboration with the Department of Health and Social Care, legislation was passed that had the following effect from 8 March 2023:

- The GDC is empowered to consult on and make Rules governing our international registration processes.
- The current Overseas Registration Examination (ORE) rules were revoked by the Order but were "saved" for 12 months, meaning that they continued to have effect until 8 March 2024.
- An individual holding an overseas primary qualification as a dentist is unable to apply for registration as a DCP.
- ORE candidates affected by the combination of the rule requiring both parts of the examination to be completed within five years and the suspension of the examination during the pandemic, had their time calculation discounted by the period of the exam suspension.

This means that from March 2024, our international registration processes are governed by new rules. We consulted on these rules in 2023, and they were approved by the Council in December.

Applications from dentists who qualified overseas but who applied to the DCP register have not been accepted since 8 March 2023. Applications received before that date will continue to be processed.

We received very large numbers of applications prior to the closure of the route, resulting in a backlog of 5,700 applications. We dedicated additional resources to address this backlog, and by the end of 2023 over 2,000 applications had been assessed by registration assessment panels, resulting in over 1,200 registrations. In addition, we increased our panel assessment capacity from 150 per month in October to 250 per month in December and will continue with this increased assessment capacity in 2024. However, we do not anticipate clearing this backlog until the end of 2024.

We also reviewed the capacity for the ORE. We increased the capacity for the part one exam from 200 to 600 per sitting, increasing overall capacity from 400 to 1,200, and increased the number of part two exam sittings from three to four, increasing capacity from 432 to 576 per annum. This increased capacity will continue in 2024.

Work continues in 2024 to improve registration routes for professionals who have qualified overseas and who wish to work in the UK.

## **Improving how we work with associates**

Associates are a vital part of the regulatory workforce, essential to many of our core activities such as assuring standards of education and conduct.

Two projects completed in 2023 improved how we work with associates. The first considered the various groups, how they are used and how to optimise their work. The second established a database of our associates to enable more effective management. This included improvements to the associate recruitment and appointment process, engagement, workforce planning, development, remuneration and workforce reporting.

## **Implementing new systems to improve service to registrants and organisational effectiveness**

Back office systems remain critical to our operational effectiveness and efficiency. We implemented several new back-office systems in 2023, including a new finance system that went live in January 2023. We are already seeing efficiency benefits as a result.

We introduced a new data warehouse to update systems that were no longer able to do what we needed them to. Our new system offers improved management information reports, providing up to date performance data for managers.

Registration with the GDC is, for most dental professionals, a one-time experience and we want it to be simple and not reliant on printing and posting paperwork.

We started the Paperless Office Programme in 2023, which is a service improvement project to explore the introduction of paperless registration services for both UK and overseas registrants. The project is progressing to plan, and the tender process for a software provider to support this service commenced in early 2024.

Once complete, this work will enable a more efficient and effective way of registering with the GDC. It will allow applicants to have a more streamlined experience, without the added costs of printing and posting records. The GDC will also benefit from having electronic records rather than paper archives, meaning that records will be easily accessible and physical storage requirements reduced.

All this will contribute towards improving our systems and processes for increased efficiency, effectiveness and consistency of approach.

## **Regulatory reform**

The government consulted in 2023 on legislation which enables the first step in reform of professional healthcare regulation. We carried out detailed analysis of the legislative proposals and submitted a comprehensive response to the public consultation. While the initial reforms are focused on the General Medical Council, the legislation is designed to provide a template for professional regulation more widely.

We continue to engage with the government on the development of reform plans, despite there being no timetable for GDC reform.

## d) 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.

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

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

### Registration timelines

Following the substantial and unprecedented number of international DCP applications (circa 5,700) received by 8 March 2023 (when this route to registration closed), we recruited additional caseworkers to support the progression of all application routes. By the end of 2023 over 2,000 applications had been assessed by registration assessment panels, resulting in over 1,200 registrations.

Clearing the backlog while maintaining rigorous standards and ensuring public protection continues to be a priority for the registration team. We are on track to clear the backlog by the end of 2024.

In 2023, the Registration function concluded 11,476 applications across all routes, a significant increase on a previous maximum of 8,979 applications, completed in 2015. In addition, the time taken to progress all applications for all routes to registration improved in each area.

## Dental professional numbers for 2023

There was a 3.9% increase in the total number of dental professionals on our register, from 115,541 at the end of 2022 to 120,030 at the end of 2023.<sup>1</sup>

Registration type	Number of dental professionals	% of total
Dentist	45,204	38%
DCP	74,826	62%
<b>Total</b>	<b>120,030</b>	<b>100%</b>

This table shows the total number of dentists and DCPs on the register as of 31 December 2023. 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.

## The composition of the register by dental grouping as of 31 December 2023

Registration Title	Number of Dental Professionals	% of total titles on the register	Number of New Titles Added	% of total
Dental Nurse	61,774	47.87%	5,330	55.1%
Dentist	45,204	35.03%	2,130	22.0%
Dental Hygienist	9,572	7.42%	910	9.4%
Dental Therapist	5,961	4.62%	1,020	10.5%
Dental Technician	5,092	3.95%	139	1.4%
Orthodontic Therapist	1,021	0.79%	117	1.2%
Clinical Dental Technician	428	0.33%	35	0.4%
<b>Total</b>	<b>129,052</b>	<b>100%</b>	<b>9,681</b>	<b>100%</b>

Dental professionals can hold more than one registered title. There was a 5.4% increase in the overall number of registered titles in 2023, from 122,432 in 2022 to 129,052 in 2023.



## The composition of the register by region of qualification as of 31 December 2023

### Dentists, by region of qualification

#### New additions to the dentists register in 2023, by region of qualification

Dentist Applications Region	Number of applications	% of total
UK qualified	1,087	51.0%
EEA qualified	818	38.4%
ORE - UK Statutory Examination	203	9.5%
Rest of the world qualified	22	1.1%
<b>Total</b>	<b>2,130</b>	<b>100.00%</b>

#### DCPs, by region of qualification

DCP Title	UK Qualified	EEA Qualified	Rest of world qualified	Total
Dental Nurse	61,563	143	68	61,774
Dental Hygienist	7,606	459	1,507	9,572
Dental Therapist	4,436	3	1,522	5,961
Dental Technician	4,873	197	22	5,092
Orthodontic Therapist	957	2	62	1,021
Clinical Dental Technician	426		2	428
<b>Total</b>	<b>79,861</b>	<b>804</b>	<b>3,183</b>	<b>83,848</b>

### New additions to the DCP register in 2023, by region of qualification

DCP title	UK qualified	EEA qualified	Rest of world qualified	Total
Dental Nurse	5,306	2	22	5,330
Dental Hygienist	383	21	506	910
Dental Therapist	337		683	1,020
Dental Technician	131	5	3	139
Orthodontic Therapist	86		31	117
Clinical Dental Technician	35			35
<b>Total</b>	<b>6,278</b>	<b>28</b>	<b>1,245</b>	<b>7,551</b>

### The composition of the register by gender of dentists and dental care professionals as of 31 December 2023

Registration type	Number of dental professionals			% of total		
	Male	Female	Total	Male	Female	Total
Dentist	21,400	23,801	45,201	47.3%	52.7	100%
DCP	5,437	69,389	74,826	7.3%	92.7%	100%
<b>Total</b>	<b>26,837</b>	<b>93,190</b>	<b>120,027</b>	<b>22.3%</b>	<b>77.7%</b>	<b>100%</b>

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

## e) Fitness to Practise performance

### Overview

To protect the public, one of our roles as a regulator 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.

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.

A dental professional's Fitness to Practise also includes any actions they may have taken which could affect public confidence in dental professionals and the regulation of the profession. This may include matters not directly related to professional practice, for example, committing a criminal act.

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

The kinds of matters we investigate include the following:

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

If a dental professional's Fitness to Practise is found to be impaired, we may decide on one of the following options available to us:

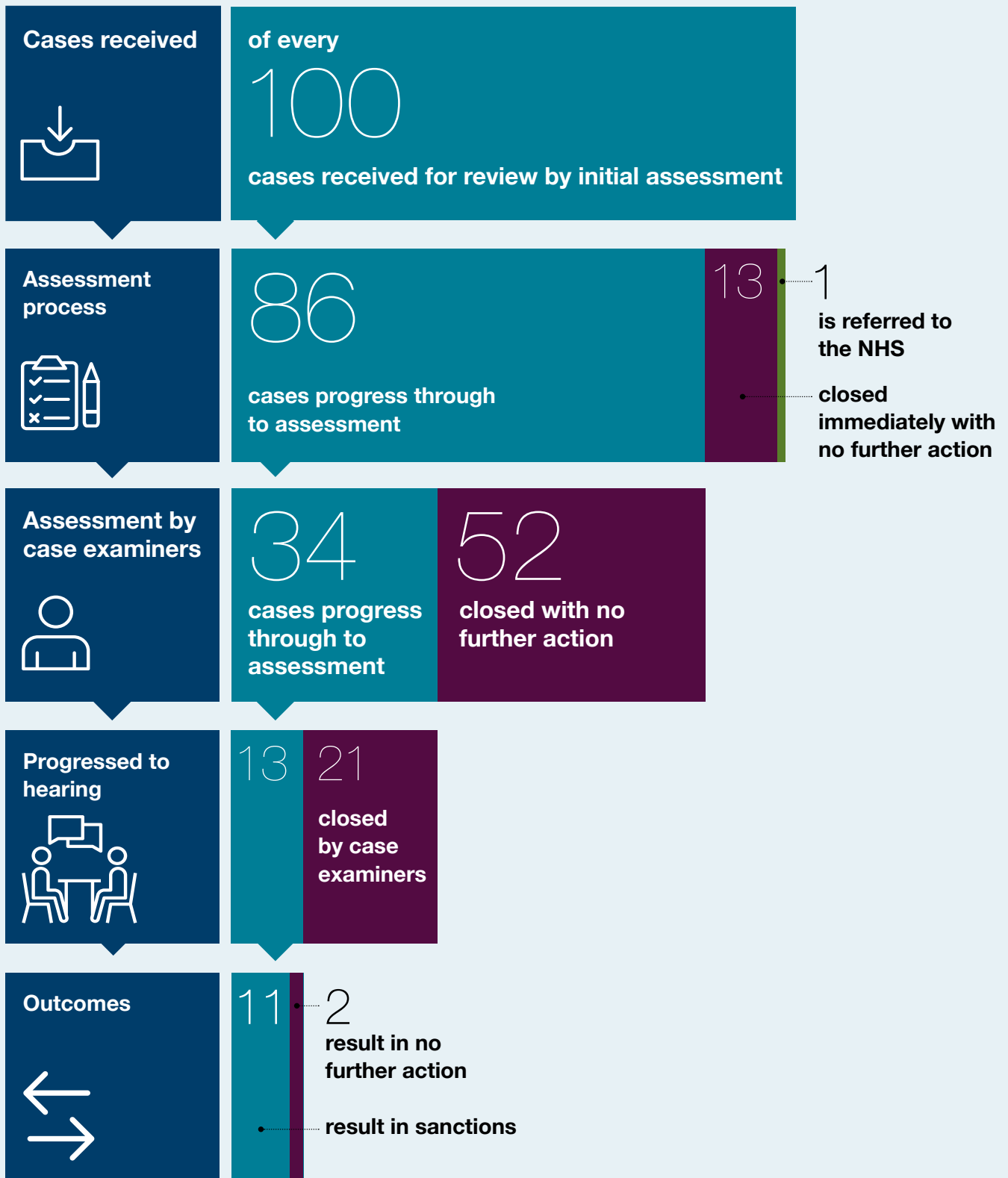
- Issue a reprimand.
- Place conditions on registration.
- Suspending registration.
- Remove an individual from the dentists' or DCPs' register.

There is an appeals process which is open to the dental professional involved in the hearing and the Professional Standards Authority (PSA).

## Closure rate at each stage of the Fitness to Practise process in 2023

The diagram below shows the average closure rate at the different stages of the Fitness to Practise process (this is the average of cases actioned in 2023 rather than the number of cases received).

### Average closure rate at the different stages of the Fitness to Practise process



## Summary of Fitness to Practise activity in 2023

Changes in the average closure rates at the different stages of the FTP process from 2021 to 2023	2021	2022	2023	Percentage change from 2022
<b>Of every 100 cases received:</b>				
Progressed for assessment	87	85	86	+1%
Progressed for case examiner decision	43	34	34	-
Progressed for a Practice Committee hearing	19	16	13	-19%
Sanctions imposed	14	13	11	-15%
No further action	5	3	2	-33%

Fitness to Practise activity	2021	2022	2023	Percentage change from 2022
New concerns received	1,349	1,264	1,297	+3%
Assessment decisions made	869	1,267	1,441	+14%
Case examiner decisions made	304	326	356	+9%
Assessment Caseload at end of year	991	899	618	-31%

Many of the assessed cases completed were started before 2023. We referred 40% of the cases reviewed at assessment stage to case examiners and closed 60% of them.

There were 132 case examiner referrals to the Practice Committees, a 17% decrease compared to 2022 (156). Case examiners also referred 10 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](#).

## Dental Professionals Hearings Service

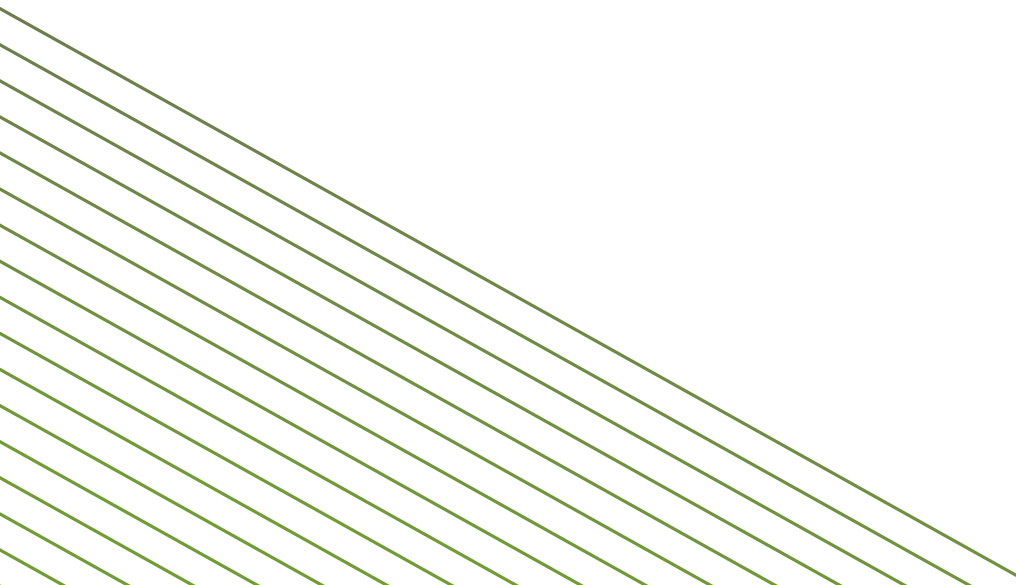
The Dental Professionals Hearings Service is the adjudication function of the GDC and is separate and independent from our investigation function.

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 91 initial hearings in 2023 (2022:85). There was a small increase in the number of cases awaiting an initial hearing with 147 at the end of 2023 (2022:145). Of these, the number which had missed our nine-month target stood at 70 at the end of December 2023. (2022:78).

The median time for initial hearings to start from referral by case examiners was 10 months and one day (2022:10 months and 20 days). 47% started within nine months of referral (2022: 38%).

The average length of an initial hearing was five days, which is the same as it was in 2022. Several very long cases finished in 2023, which impacted the increase in hearing length. Most initial hearings conclude within five days.



## Outcomes of all Fitness to Practise substantive hearings in 2022 and 2023.

Decision Made	Number of Outcomes		% of total	
	2022	2023	2022	2023
Conditions (with a review)	0	1	0%	1.1%
Conditions with immediate conditions (with a review)	9	6	10.5%	6.6%
Erased + Immediate suspension	18	24	20.8%	26.4%
Facts found proved did not amount to misconduct. Case Concluded.	4	3	4.7%	3.3%
Facts not proved, case concluded	2	2	2.3%	2.2%
FTP impaired. Reprimand	8	6	9.3%	6.6%
FtP not impaired, case concluded	8	10	9.3%	11.0%
No case to answer	1	2	1.2%	2.2%
Suspended with immediate suspension	0	2	1.2%	2.20%
Suspended with immediate suspension (with a review)	27	24	32.5%	26.4%
Suspension	4	8	4.7%	8.7%
Suspension (with a review)	3	3	3.5%	3.3%
<b>Total</b>	<b>84</b>	<b>91</b>	<b>100%</b>	<b>100%</b>

### 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 2023, the Interim Orders Committee (IOC) delivered 122 initial outcomes (2022:146). They imposed no order in 30 cases (2022:53), imposed interim conditions in 52 cases (2022:51) and an interim suspension in 40 cases (2022:42).

## **f) Sustainability**

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

We seek to minimise our environmental impact in several practical ways. For example, our London office incorporates a sustainable design, energy efficiency and carbon dioxide (CO<sub>2</sub>) reduction, and a building management system, that allows us to be more energy efficient. In our Birmingham office, we have worked with the landlord to recycle as many waste streams as possible and improved the heating, ventilation, and air conditioning system across the floor, resulting in better performance with lower 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.

### **Encouraging the right behaviours**

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.

We are in the process of procuring the capability to implement new digital registration processes for both UK and overseas qualified registrants. Once implemented, the reduction in paper will lower our carbon footprint and reduce the volume of information we need to dispose of securely.

We also 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.

### **Our carbon footprint**

Our measurable carbon emissions for 2023 were 183 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e). The largest sources of our emissions were from electricity and gas, which accounted for almost 80% of our total emissions.

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.

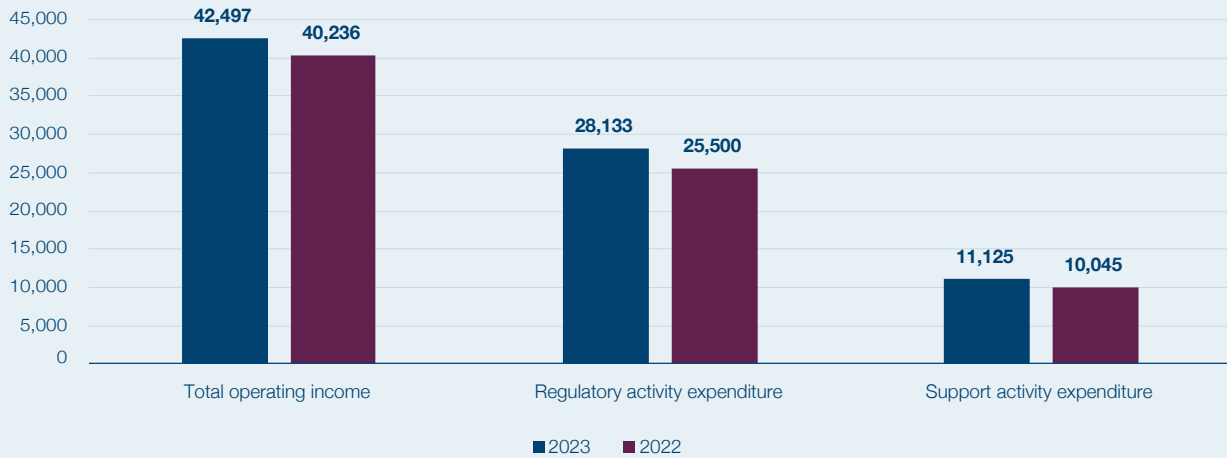


Emission type	Activity	Units	2022 (tCO <sub>2</sub> e)	% of Total	2023 (tCO <sub>2</sub> e)	% of Total
Indirect energy (Scope 2)	Emissions from the purchase of electricity, including heat, steam and cooling (KWh).	324,471	58.48	44.0%	70.41	38.6%
	Emissions from the purchase of gas, including heat, steam and cooling (KWh).	410,468	55.91	42.1%	75.18	41.2%
Other indirect emissions (Scope 3)	Emissions associated with grid losses, in getting electricity from power plant to organisation (KWh).	324,471	5.35	4.2%	6.44	3.5%
	Business travel (miles)	148,659	13.24	9.7%	30.52	16.7%
<b>Total emissions (tCO<sub>2</sub>e)</b>			<b>132.98</b>	<b>100%</b>	<b>182.55</b>	<b>100%</b>

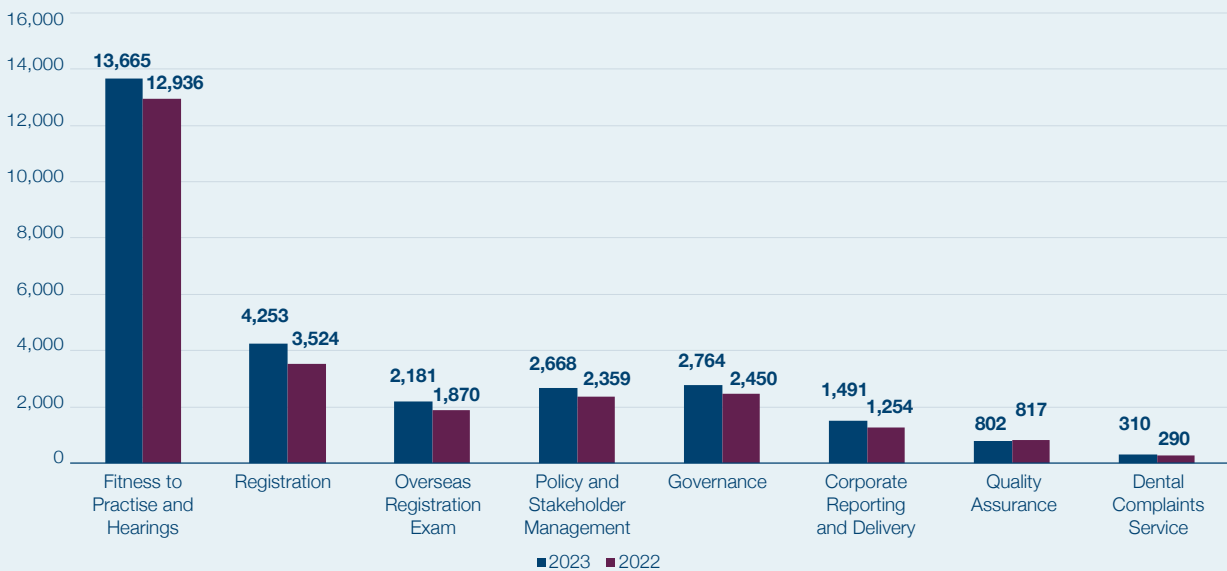
\*Scope 1 emissions arise from organisation-owned and operated vehicles, plant and machinery

## g) Financial review

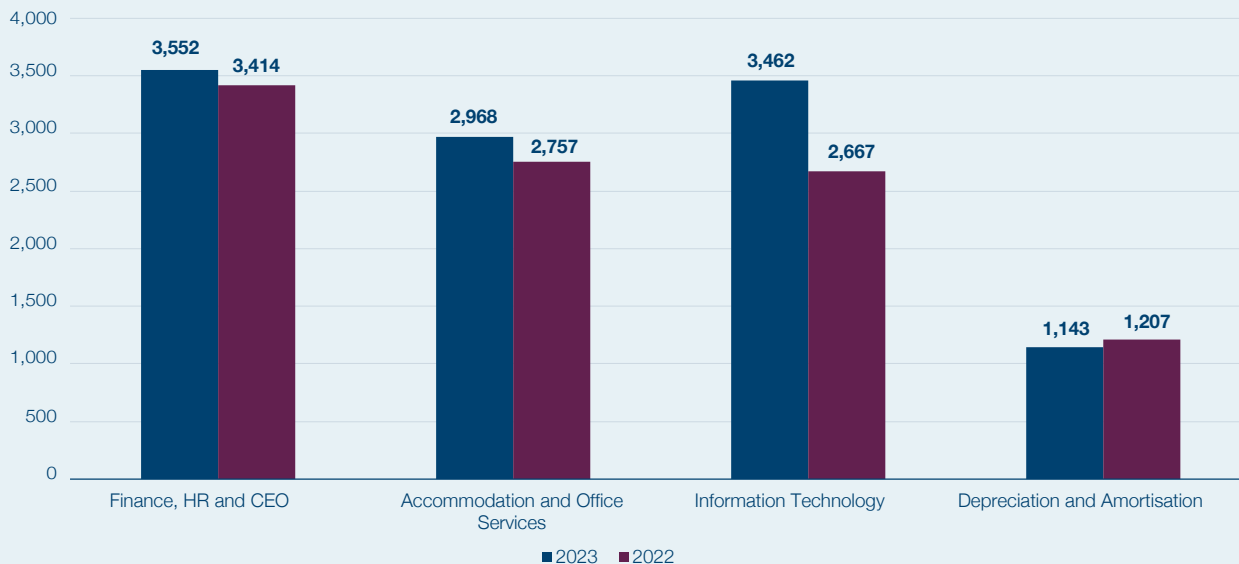
### Analysis of income and expenditure (£'000)



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



### Analysis of supporting activities



## Key financial statistics

The accounts on pages 79 to 84 show our income and expenditure in standard accounts format. In order to provide stakeholders with additional information the following table shows our expenditure split by regulatory function:

The detail of the 2022 restatement is provided in Section 3, note 1.15 of the report.

	Note	2023 £'000	Restated 2022 £'000
<b>Operating income:</b>			
Registration fees	2	40,679	38,711
Exam fees	2	1,807	1,511
Other operating income	2	11	14
<b>Total</b>		<b>42,497</b>	<b>40,236</b>
<b>Operating expenditure by activity:</b>			
Regulatory activities		28,133	25,500
Support activities		11,125	10,045
<b>Total</b>		<b>39,258</b>	<b>35,545</b>
<b>Operating surplus</b>		<b>3,239</b>	<b>4,691</b>
Taxation	7	(516)	881
Investment income and adjustment		2,296	(3,083)
Proceeds from sale of assets		3	-
<b>Retained surplus</b>		<b>5,022</b>	<b>2,489</b>

Of our operating income in 2023, 71.7% was dedicated to delivery of regulatory activity (2022: 71.7%), 25.4% was used for essential enabling functions (2022: 24.9%) and 2.9% used for other non-cash expenditure (2022: 3.4%).

## Financial commentary

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

Total operating income increased by £2.3m in 2023 to £42.5m, (2022: £40.2m). The key drivers for this increase were:

- £1.2m as a result of the impact of the increased Annual Retention Fee charged to Dentists in 2023 (£10 per registrant) and an increase against forecasted number of dentist restorations.
- £0.2m relating to additional fees received reflecting the growth in the DCP register.
- £0.6m of additional income received from an increased volume of registration applications received during 2023.
- £0.3m relating to an additional part one exam sitting being made available during the year.

## Expenditure analysis

Total operating expenditure increased by £3.8m in 2023 to £39.3m (2022: £35.5m). The significant (defined as variances over £0.25m) changes to our expenditure by regulatory function in 2023 were:

- An increase of £0.7m in registration panel assessment and planned temporary increase in our internal resourcing for Registration activities to address the higher levels of registration applications received during the year.
- An increase of £0.7m in costs and stabilisation of internal resourcing for Fitness to Practise and Hearings as we improved our timeliness at case progression and addressed aged cases.
- An increase of £0.3m in the running costs of the Overseas Registration Exam relating to an extra sitting in 2023.
- An increase of around £1.0m in costs in Facilities and Information Technology as high inflation impacted the cost of running and maintaining our premises.
- An increase of around £1.2m across other regulatory functions as staff attrition levels reduced steadily across the year and the recruitment and retention issues experienced in 2022 reduced.

Throughout 2023, we continued to benefit from efficiency savings generated by previous initiatives and achieved £1.0m of ongoing savings from these projects. We also continue to see a positive return in our investment in Shifting the Balance and the Estates Strategy. These savings represent 2.5% of our 2023 cost base. Cumulative savings over the five-year period to December 2023, total £20.4m.

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.

## Financial position

The capital employed was £52.4m at 31 December 2023 (2022: £47.4m) comprising total assets of £95.7m (2022: £89.2m) and current and non-current liabilities of £43.3m (2022: £41.9m).

## Outlook

In 2023, we fully reviewed our Costed Corporate Plan for the period 2024 – 2026. In doing this we reviewed and amended our future plans to ensure they were consistent with the [Council's Corporate Strategy 2023 – 2025](#).

Our total 2024 budget, agreed by the Council in October 2023, reflects an increase of £0.8m (1.8%) from our budget in 2023. The increase reflected work that had been deferred from earlier periods due to the impact of the pandemic, the known impact of the global economy and UK inflation on our overhead cost base at the time of completing our financial planning. More details of our planned activities for 2024 – 2026 can be found in our [Costed Corporate Plan for 2024 – 2026](#).

Initiatives to generate and monitor new efficiency savings generated from measures already identified will continue in 2024. Whilst we continue to seek new efficiencies, we will ensure that the process of identifying efficiency savings does not put public protection at risk.

## Pension fund

In accordance with the financial reporting standard for pension costs, IAS 19, Broadstone Consultants & Actuaries Limited, the pension scheme actuary, valued the defined benefit section of our pension scheme as of 31 December 2023.

The calculations are based on an assessment of the Plan's liabilities as at 31 December 2023. These have been based upon the results of the 1 April 2021 formal triennial actuarial valuation projected forward with allowance for expected investment return, actual contributions and actual cashflows, and have been adjusted to allow for the IAS19 assumptions detailed below. The results are therefore calculated approximately.

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

IAS19 requires the discount rate to be derived from the yield available on suitably dated 'high quality' corporate bonds at the effective date of the calculations. Such bonds are generally interpreted to be rated at the level of AA or equivalent status. The discount rate assumption is slightly lower in 2023 than in 2022, the impact of this movement, all else being equal, is a slight increase to the value of liabilities.

Consistent with the approach taken at 31 December 2022, 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 result has increased the defined benefit obligation (i.e., scheme liabilities for IAS19 purposes) by around 1.3%.

The assumption for future Consumer Prices Index (CPI) inflation has been applied as being 0.5% per annum below future Retail Prices Index (RPI) inflation (2022: 0.5%). This was derived as the weighted average of a gap of 1.0% per annum prior to 2030 (when RPI will be aligned with CPIH) and 0.2% per annum thereafter.

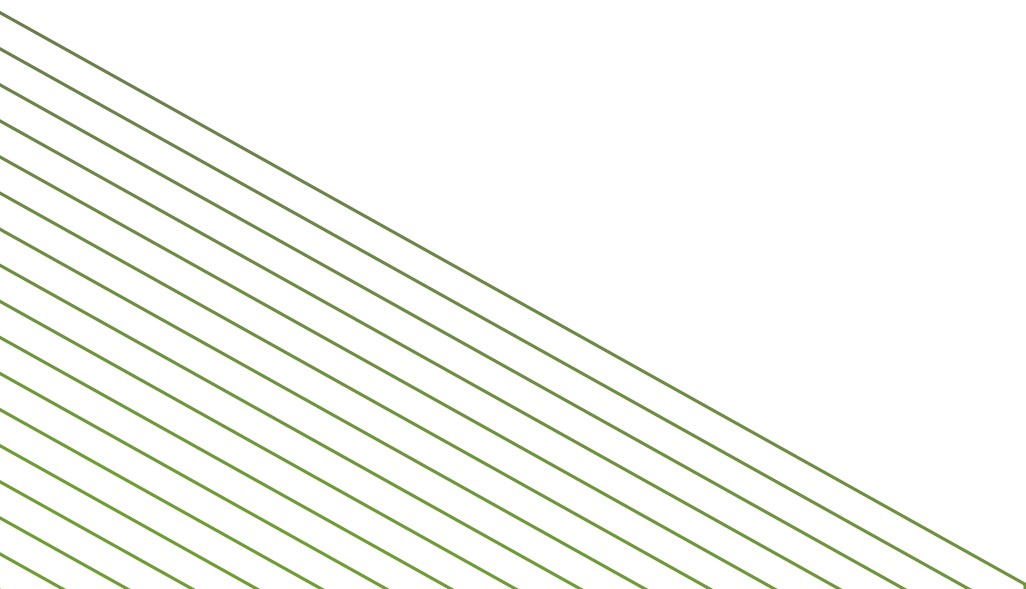
The weights applied were based on future expected cashflow of a notional scheme of a similar duration. The derived rate of future RPI inflation on this basis is 3.2% per annum (2022: 3.3%) and the derived rate of future CPI inflation is 2.7% per annum (2022: 2.8%).

As at 31 December 2023, the Plan had a surplus of £7.5m based on the IAS19 assumptions adopted. Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted to limit the surplus in the financial statements as we are not able to obtain the full economic benefit from that surplus.

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

Whilst the latest accounting scheme valuation as at 31 December 2023 shows a surplus of £7.5m, this is a moment in time valuation. The most recent formal triennial valuation (April 2021) estimated the long-term liability of the scheme in order to reach a fully funded position (utilising the Pension Regulator's methodology in preparing the calculation) to be £18.3m.

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



## Liquidity risks

Our cash balance increased to £60.3m (2022: £56.5m) 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 2024 – 2026 planning round in October 2023 and last updated in February 2024.

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

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

## Reserves

Total reserves held at 31 December 2023 were £52.4m (2022: £47.4m), of which general reserves were £46.9m (2022: £43.6m).

At 31 December 2023, we held £32.8m 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 Financial 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 2024 was reviewed and agreed by Council in October 2023 and was set with reference to the level of financial risk facing our organisation. Council aims to manage our reserves at a level that is neither excessive nor places our solvency at risk.

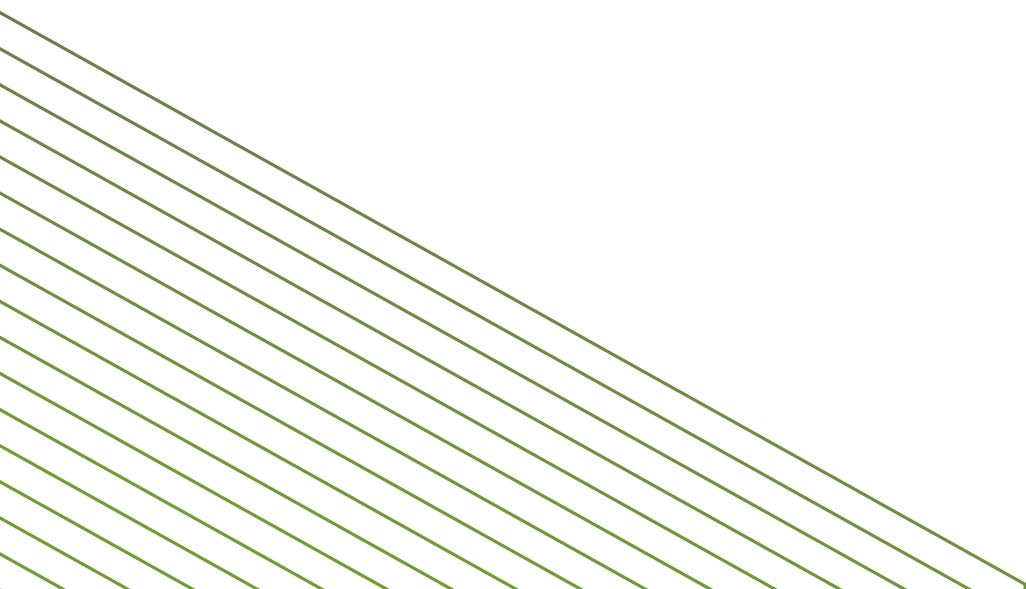
Council's approved Reserves Policy has regard to the:

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

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

Our assessment when preparing the CCP 2024 – 2026 plan demonstrated our current expenditure plans would sustain free reserves at a level in excess of the Council's Reserves Policy by the end of that planning period. In October 2023, the Council in response to this assessment, agreed to a reduction to the Annual Retention Fee for both Dentists and DCPs. This reduction returns the level of forecast free reserves to the Council's reserves target by the end of the current strategic period (December 2025).

Our actual level of free reserves at the 31 December 2023, as adjusted for our current assessment of financial risk, is 3.5 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 2023	£000
	46,930
Of which:	
Reserves committed to fixed assets	(14,100)
Forecast movement in general reserves per the CCP 2024 - 2026 plan	(13,479)
Current assessment of financial risk over the CCP 2024 - 2026 plan	(7,222)
<b>Free reserves as adjusted for current assessment of financial risk</b>	<b>£12,129</b> <b>3.5 months</b>

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

### External auditors

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

The independent auditor's report can be found on page 77 of this report, and the certificate and report of the Comptroller and Auditor General on page 72.

### 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

12 July 2024

## Section two:

# Accountability Report

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

## 3. Council and Committee structure

### Council structure

The Council consists of 12 members: six non-registrant (lay) members and six registrant dental professionals. From 1 January to 31 December 2023, the members of the Council were as follows:

Registrant members	Non-registrant (lay) members
Donald Burden	Lord Toby Harris (Chair)
Jeyanthi John (until 30 September 2023)	Terry Babbs
Angie Heilmann MBE	Iona Blue
Serbjit Kaur MBE (from 1 October 2023)	Anne Heal
Caroline Logan (until 30 September 2023)	Sheila Kumar
Mike Lewis	Laura Simons
Timea Milovecz (from 1 October 2023)	
Simon Morrow	

In September 2023, registrant members Jeyanthi John and Caroline Logan reached the end of their terms as Members of the Council.

Following an open and competitive recruitment exercise, Serbjit Kaur MBE and Timea Milovecz took office as registrant members of the Council on 1 October 2023.

## Council meetings attendance in 2023

Council Member	Attendance at Council meeting					
	February	April	June	September	October	December
Lord Toby Harris	✓	✓	✓	✓	✓	✓
Terry Babbs	✓	✓	✓	✓	✓	✓
Ilona Blue	✓	✓	✓	✓	✓	✓
Donald Burden	✓	✓	✓	✓	✓	✓
Anne Heal	✓	✓	✓	✓	✓	✓
Angie Heilmann MBE	✓	✓	✓	✓	✓	✓
Jeyanthi John	✗	✓	✓	✓		
Serbjit Kaur MBE					✓	✓
Sheila Kumar	✓	✓	✓	✓	✓	✓
Mike Lewis	✓	✗*	✗	✓	✓	✓
Caroline Logan	✓	✓	✓	✓		
Timea Milovecz					✓	✓
Simon Morrow	✓	✓	✓	✓	✓	✓
Laura Simons	✓	✓	✓	✓	✓	✓

\* Mike Lewis was unable to attend the public session of the Council in April 2023, but attended for part of the closed session.

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

## The statutory committees of the General Dental Council

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

The statutory committees are as follows:

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

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

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

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

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

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

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

Members of the statutory committees are appointed by the Statutory Panellists Assurance Committee (SPC). The SPC oversees the recruitment, training, and performance management of the statutory committees.

In 2023, the members of the SPC were Sir Ross Cranston FBA (lay Chair), Carol Ashton (lay member), Serbjit Kaur MBE (registrant member – until September 2023 when she stepped down from the SPC as she took office as a registrant member of the Council), His Honour Judge Philip Sycamore (lay member) and Jasvinder Matharoo (registrant member). Recruitment for an additional registrant member of the SPC will commence in 2024.

## The non-statutory committees of the General Dental Council

In 2023, the Council was supported by three non-statutory committees:

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

All the non-statutory committee meetings held in 2023 were quorate.

The number of meetings held for each committee in 2023, and membership of these committees was as follows:

Committee	Number of meetings held in 2023	Membership
<b>Audit and Risk Committee</b>	Six	Sheila Kumar (Chair) Angie Heilmann MBE (until 30 September 2023) ^ Simon Morrow Serbjit Kaur MBE (from 1 October 2023) ^^ Laura Simons (from 1 October 2023) ^^ Independent Member – Elizabeth Butler
<b>Finance and Performance Committee</b>	Six	Terry Babbs (Chair) Donald Burden Anne Heal Ilona Blue
<b>Remuneration and Nomination Committee</b>	Five	Anne Heal (Chair) Jeyanthi John (until 30 September 2023) Mike Lewis Caroline Logan (until 30 September 2023) Laura Simons (until 30 September 2023) ^^ Angie Heilmann MBC (from 1 October 2023)^ Independent Member – Ann Brown

^Angie Heilmann MBE served as a member of the Audit and Risk Committee until 30 September 2023. Angie Heilmann MBE was appointed as a member of the Remuneration and Nomination Committee from 1 October 2023.

^^Serbjit Kaur MBE was appointed as a member of the Audit and Risk Committee on her appointment to the Council.

^^^Laura Simons served as a member of the Remuneration and Nomination Committee until 30 September 2023. Laura Simons was appointed as a member of the Audit and Risk Committee from 1 October 2023.

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

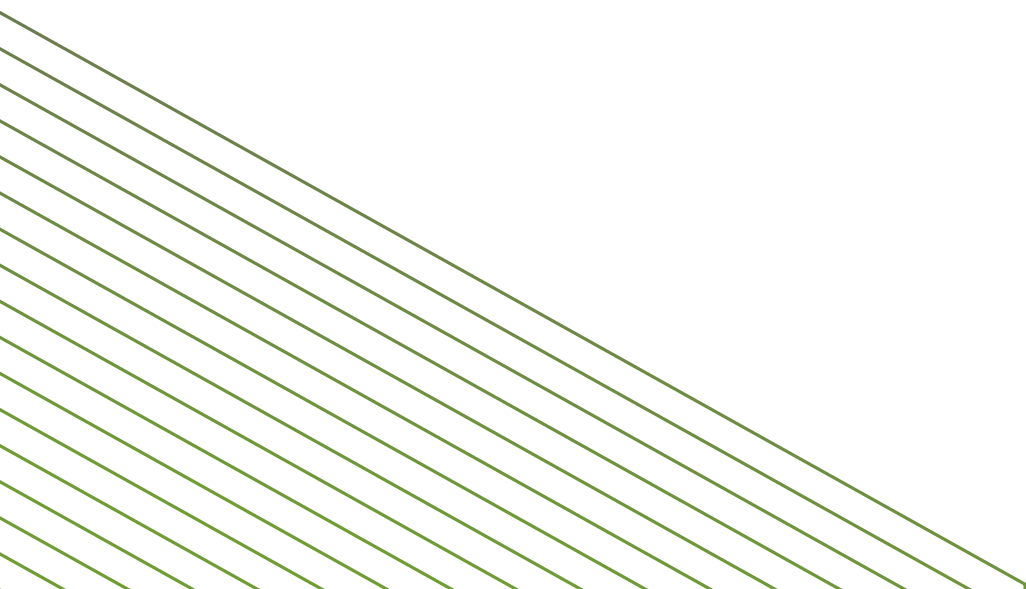
The Dentists Act 1984 requires the GDC to prepare annual accounts in the form determined by the Privy Council. The accounts are prepared on an accruals basis and must give a true and fair view of the GDC and its income and expenditure, changes in reserves and cash flows for the financial year.

The Privy Council has appointed the Chief Executive and Registrar (and, subsequently in October 2023, the Interim Chief Executive and Registrar) as Accounting Officer of the GDC. The Accounting Officer is primarily responsible to the Privy Council and Parliament for the propriety and regularity of GDC finances, for keeping proper records, and for safeguarding the GDC's assets.

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

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

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



## 5. Governance statement

### Executive Leadership Team scope of responsibility

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

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

### Governance arrangements

The GDC is a body corporate constituted under the Dentists Act 1984. The 12 members of Council, including the Chair, are appointed by the Privy Council. In 2023, two appointments to the Council were made by the Privy Council. These appointments were made as a result of effective succession planning due to two registrant members of the Council reaching the end of their terms on the 30 September 2023. The process for the appointment was assured by the Professional Standards Authority as required by the National Health Service Reform and Health Care Professions Act 2002.

It is the role of the Council to set the strategic direction of the GDC. In October 2022, the Council set the GDC's Corporate Strategy for 2023 – 2025. In 2023, the Council and Executive continued to work to this strategy.

The purpose of the strategy is to align the GDC to its mission and statutory purpose, ensure systems are in place to enable it to monitor performance, hold the Executive team to account, and to ensure probity. It sets out four strategic aims for the organisation, against which its operational business is delivered:

- **Strategic Aim One:** Dental professionals reach and maintain high standards of safe and effective dental care.
- **Strategic Aim Two:** Concerns are addressed effectively and proportionately to protect the public and support professional learning.
- **Strategic Aim Three:** Risks affecting the public's safety and wellbeing are dealt with by the right organisations.
- **Strategic Aim Four:** Dental professional regulation is efficient and effective and adapts to the changing environment.

The Council has significant responsibility. It has therefore determined that it can carry out its functions most effectively by delegating certain matters to subsidiary bodies (such as one of its non-statutory committees) or to me in my role as Chief Executive and Registrar.

The Council does not delegate:

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

The Council and its committees operate in accordance with Standing Orders and the Council is responsible for setting and monitoring the Terms of Reference for its committees. There are clear arrangements in place for the management of any conflicts of interest and Council Members' [declarations of interests are publicly available](#).

## Non-statutory committees

During 2023, the Council was supported in its role and functions by three non-statutory committees. Each committee is comprised of both registrant and lay Council Members. In the case of the Audit and Risk Committee and Remuneration and Nomination Committee, both have continued to be supported by an Independent Member. Full committee membership details can be found in the Council and Committee Structure section of this report.

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

Committee meetings held throughout 2023 were held both virtually and in person.



## Audit and Risk Committee

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

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

In 2023, the Committee reviewed the risks associated with 'Recruitment and Retention', 'Registration', 'Fitness to Practise', 'Finance', and 'Education Quality Assurance'. The ARC also reviewed the GDC's internal audit programme and provided scrutiny on the approach to managing strategic risk. The Committee is supported by professional advisors from the internal and external auditors.

The Committee also approved the formal contract extension for the Independent External Auditor in 2023 with the contract to be delivered by Haysmacintyre LLP for the period of two years.

## Finance and Performance Committee

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

In 2023, the Committee worked with the Executive to develop a new Costed Corporate Plan (CCP) for 2024 – 2026 and the budget for 2024, which were both approved by the Council in October 2023.

The Committee provided in-depth scrutiny of the organisational performance by receiving the Balanced Scorecard and Financial Forecast reports, giving both appropriate support and challenge to the Executive. The Committee also provided scrutiny and received operational updates from the Fitness to Practise directorate and supported the Executive in taking the appropriate steps to ensure that performance and recruitment were managed appropriately.

Throughout 2023, the Committee received briefings on key projects across the CCP that were identified as having potential cross-organisational impacts and interdependencies as part of the Change Programme.

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## Remuneration and Nomination Committee

The purpose of the Remuneration and Nomination Committee (RemNom) is to provide assurance to the Council by scrutinising the reward policy for the Chief Executive and Registrar, Executive Leadership Team, Council Members, Independent Members of non-statutory committees, and specific Associate postholders. The Committee scrutinises the process for appointment and appraisal of the Chief Executive and Registrar, Council Members, and Independent Members of non-statutory committees, as well as the arrangements for succession planning for the Chief Executive and Registrar. The RemNom's [Terms of Reference are available on the GDC's website](#).

During 2023, the Committee received updates on the appointment process for the recruitment of two new registrant Council Members and approved related induction plans. Equality, Diversity and Inclusion (EDI) was a key consideration for the Committee in respect of the appointments process and a new approach was taken to encourage a more diverse range of applicants by establishing a Council role that required less non-executive experience. The Committee considered lessons learned from the 2023 process and, thereafter, scrutinised and approved the proposed Council Member Appointment and Reappointments Processes for 2024. The Committee also reviewed and approved the Appointments Policy for Independent Governance Associates in preparation for recruitment processes in 2024.

The Committee also scrutinised and approved the Council Member and Associates Remuneration Policy and reviewed the outcomes of a light touch review of the Council Member and Associates remuneration. It approved the remuneration of the Chief Executive and noted the arrangements for the members of the Executive Leadership Team.

The Committee recommended to Council the appraisal approach for the Chief Executive and Chair, and scrutinised and approved the process to set objectives for the Chair and Chief Executive. It also considered succession planning arrangements for the Chief Executive, the Executive Leadership Team, and the Senior Management Team. Updates were received throughout the course of the year in respect of people related projects including the Defined Benefit Pensions Scheme, the Workforce Development Plan and the Total Reward Project.

## Statutory Panellists Assurance Committee

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

The main purpose of the SPC is to assist the Council with the exercise of any appointment of members of the Council's statutory committees, such as Fitness to Practise panels. The SPC's [Terms of Reference are available on the GDC's website](#).

In 2023, 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 received updates on the case management improvements and the Separation of Adjudications project following the launch of the Dental Professionals Hearings Service in June 2022.

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 advisors.

## Council effectiveness

Since the last external review into the Council's effectiveness in 2019, the Executive and Council have kept the Council's performance under review. In 2022, the Council refreshed its Standing Orders to reflect its ways of working and reviewed the role of its non-statutory Committees and, in 2023, the organisation reviewed its Governance Manual which captures the GDC's corporate governance framework.

Additionally, the Council held focused discussions on Board development during 2023 and approved a three-year rolling programme of development to ensure that the Council, and its future iterations, continued to be well equipped with the necessary Board skills to deliver effective leadership. Workshops were held in July and December 2023 to progress this work and this programme will continue in 2024.

In respect of the next external review into Board effectiveness, in December 2023, the Council agreed that this should take place in 2024 and focus on culture.

As in previous years, the Council obtained assurance on the effectiveness of its non-statutory committees by receiving annual reports from each committee at the end of the year. The Council also received 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.

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.

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

## Oversight of strategic risks

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

The Strategic Risk Register (SRR) is a live register that is reviewed, scrutinised and approved by the ELT at each of its monthly meetings.

The SRR is also presented for review and scrutiny to the ARC at each of its meetings and is presented for review by the Council annually.

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

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 identification of those risks that are outside of the Council's risk appetite and provides a determination of 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.

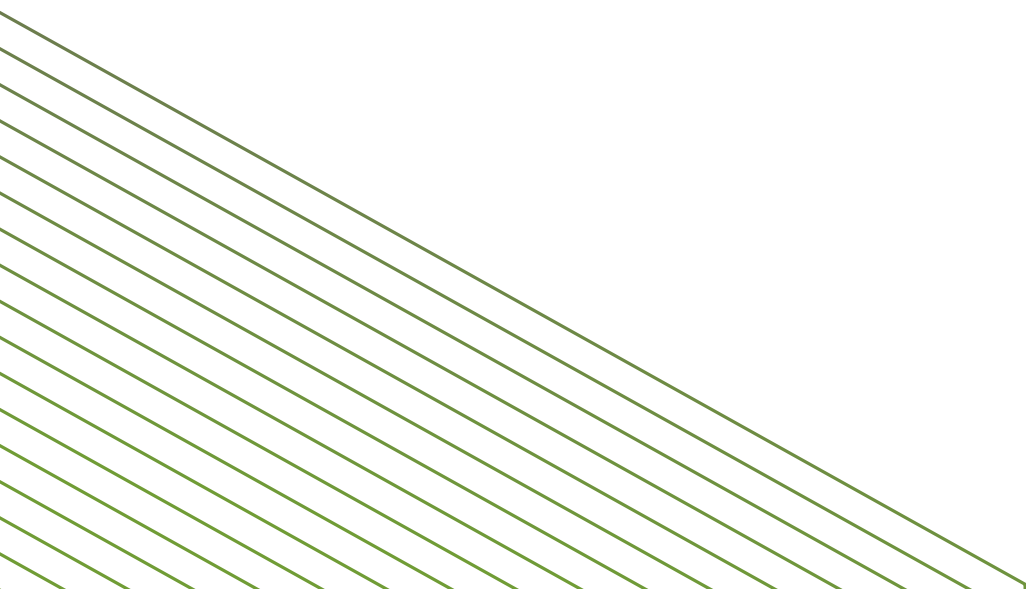
## **Disclosure of principal risks, issues and uncertainties**

Building, maintaining and where necessary improving the control framework to ensure an efficient and effective Regulation function, considering both performance and quality, has remained a key principal risk. This has been important in light of not achieving one PSA standard in Registration and one in Fitness to Practice.

We identified new Information Technology risks. These included risk considerations that were proactively managed, such as the ever-changing cyber security threats, and reactively managed risks following the corruption of GDC data, which had consequential risks relating to our ability to meet our disclosure requirements.

There are risks where the causation has been outside of the control of the GDC, but we have had to be mindful of to ensure that if these were realised, we were in a position to reduce the exposure of these as much and as quickly as possible. Examples of these risks include changes to Government policies or priorities and the supply of NHS dentists.

We have raised and addressed organisational wide operational delivery related risks, which were not in relation to fundamental weaknesses or performance issues but were to improve the way we operate. These included how we budget and forecast, especially within our core operational functions, how we consider implications or potential emerging issues resulting from decisions that are made, how effective the GDC estate is in allowing us to operate effectively, and how quickly we implement change.



## Internal Audit Services

The GDC has an internal audit team which is supported by RSM, who provided the GDC's external independent internal audit service during 2023. Following an assurance gap analysis of the strategic and operational risk registers, an internal audit plan for 2023 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. Audit assurance ratings range between four possible assurance levels: substantial assurance; reasonable assurance, partial assurance and minimal assurance.

For 2023, the ARC considered and accepted RSM Internal Audit assurance reports on:

- New Finance System.
- Strategic and Operational Risk Management.
- Equality, Diversity and Inclusion.
- Recruitment and Retention.
- International Registration Section 60.
- Key Financial Controls.
- Registration Decision Making and Adherence to Policy.

For the assurance reviews listed above: two received substantial assurance, three received reasonable assurance and two received partial assurance. No reviews received minimal assurance. Throughout these audits, one high priority (relating to the Recruitment and Retention review), 20 medium priority and 12 low priority recommendations were made. The two reviews that received partial assurance were Recruitment and Retention, and Equality, Diversity and Inclusion. Whilst the high-level recommendation that was made was part of the review of recruitment and retention - in relation to compliance with approved recruitment processes and inconsistencies in the recruitment process - there were not any other fundamental failures or trends that led to these partial assurance reviews. In addition to one high priority recommendation previously mentioned, these two reviews generated 12 medium priority and two low level priority recommendations. All recommendations included within these (and all other reports), detailed the actions that were agreed and the timescales for these, in order to address the weaknesses identified and to satisfactorily improve the design/application of the control framework.

The overall internal audit opinion from RSM, on the basis of work undertaken in 2023, was that the GDC has an adequate and effective framework for risk management, governance and internal control. However, their work has identified further enhancements to the internal control framework to ensure that it remains adequate and effective. This is a positive level of assurance and is the second highest awarding available from RSM.

We have in place a centralised internal audit recommendation implementation tracking function. A recommendation tracker is maintained, and confirmation and verification are sought from recommendation owners on the status of recommendations when their implementation date is reached. Performance against how recommendations are implemented has been reported to the Executive Leadership Team and Audit and Risk Committee throughout 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, previously known as the Executive Management 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. In my role as Chief Executive, I am accountable to Council for the Executive's performance. 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 Council.
- Business planning and budgeting.
- Providing regular management reports to the Council and ensuring that appropriate reports are provided to Council committees regarding matters within their remits.
- Identifying and reporting to the Council strategic risks and ensuring that ownership for each risk is allocated at the right level with clear accountability.

During 2023, the ELT met formally at least once a month.

The former Chief Executive and Registrar (Ian Brack) stepped down on the 6 November 2023. More information in relation to the terms of his exit are included in the Remuneration Report, on page 63.

The areas of responsibility of the members of ELT during 2023 were as follows:

### **Chief Operating Officer: Gurvinder Soomal**

(from 1 January to 6 November 2023, when he was appointed as Interim Chief Executive and Registrar on 7 November 2023):

Registration, 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)

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

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### **Executive Director, Fitness to Practise: John Cullinane**

(from 1 January to 31 October 2023)

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

### **Executive Director, Regulation: Theresa Thorp**

(from 14 September 2023)

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

### **Executive Director, Strategy: Stefan Czerniawski**

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

### **Executive Director, Legal & Governance: Lisa Marie Williams**

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.

### **Management Information and Performance Reporting**

The Costed Corporate Plan 2024 – 2026 was developed in 2023 and aligned to the corporate strategy and priorities set out by the Executive team. The GDC revisits its Costed Corporate Plan annually.

In 2023, detailed planning was performed to set the plans and forecast budget for the 2024 – 2026 period. In October 2023, the Council approved the Costed Corporate Plan and forecast budget for 2024 – 2026.

Delivery against the Costed Corporate Plan for 2023 was monitored throughout the year by senior management and the Executive Leadership Team, using portfolio progress reports and Key Performance Indicators on a balanced scorecard, with progress also reported on a quarterly basis to the 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 Council. The Council receives an annual organisational performance report after the end of each year.

In 2023, 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, Information Requests and Data Security Incidents

### Information Governance

During 2023, we maintained our information governance services, the management and disposal of information, how we identify and respond to data security incidents, and ensured compliance with the Freedom of Information Act 2000 (the FOI Act), UK General Data Protection Regulation (UK GDPR) and Data Protection Act 2018 (the DPA).

We have continued to ensure that all new staff complete e-learning and have an in-person or online induction on this legislation, as well as annual refresher e-learning on the UK GDPR.

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

We undertook a thorough review of offsite storage and considered the available information governance framework benchmarking tools and decided to move the Information Commissioner's Office Assurance Framework in 2024.

Our Data Security Incident (DSI) Reporting guidance was updated, and we created a new DSI form which collects more of the information that we need to manage an incident, while also making the process more user friendly and accessible.

The Information Management Audit Project, part of the Costed Corporate Plan, completed in November 2023. The Information Governance team worked with teams across the GDC to help us better manage the network drives, ensure permissions are set correctly, information is easy to find, and deletions are made in accordance with the retention schedule. Project outputs included a reduction in storage space of up to 50%, a suite of updated advisory and policy documents and infrastructure to support all teams across the GDC in maintaining their documentation.

Further work in Records Management included a review of the services of our offsite storage provider, resulting in improved performance on reporting, deposit and delivery procedures and inventory management. The annual hard copy appraisal process resulted in the destruction of 109 boxes.

Data Protection Impact Assessments are a requirement for any new use of personal data that may carry risks to the data and the individuals involved. During 2023, the process and documentation for carrying out these assessments were streamlined, and a more collaborative process established.

Any information governance issues are reported through to the Audit and Risk Committee.



## Information requests

During 2023, we received a total of 324 requests (2022:410). We responded to a total of 303. This included 200 requests for corporate information under the Freedom of Information (FOI) Act and 103 for personal information under the DPA, known as subject access requests (SARs). The 303 requests responded to in 2023 included a number of requests that rolled over from 2022.

We started to record 'complex' FOI requests in 2022. These are requests that involved several different teams, disparate information or technically challenging exemptions from disclosure. During this period, we recorded 36 complex requests.

The 303 requests responded to in 2023 was a decrease of 13%, compared to 2022 (348 total, made up of 213 FOI and 65 SARs). This reflects a reduction in routine requests for personal data by candidates taking the Overseas Registration Exam. While FOI request volumes in 2023 remained consistent, we did see an increase from trend-level during the months of January, May and August.

83% of FOI requests (165) were responded to within the statutory timeframes (20 working days) or an extension was appropriately claimed to carry out a public interest test. 81% of subject access requests (81) were responded to within the statutory timeframes (one calendar month) or an extension was appropriately claimed.

We had 10 complaints to the Information Commissioner's Office (ICO) in 2023. Five of these were in relation to late FOI responses (2022: four) and two related to late SAR requests (2022: one). Three were complaints about our response to FOI requests.

For the complaints which related to a late request, we responded the ICO and had no further action from them in relation to these.

The outcome of the complaints in relation to the content of our responses was that the ICO agreed with our initial responses and made no recommendations to disclose any additional information.

## Data security incidents

During 2023, we continued to centrally record, manage, and report on data security incidents. We also undertook internal communications to help raise awareness of the need for data security incidents to be reported quickly.

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

Not all data security incidents recorded are a personal data breach. We recorded 124 Data Security Incidents in 2023 (2022: 98). Where a personal data breach has been identified we have ensured that any information lost or disclosed inappropriately through accident or error was recovered or destroyed. In addition, we ensured that any risks were assessed and responded to, and that any lessons learned were captured to prevent recurrence and improve our service.

Four data security incidents were personal data breaches that we assessed and reported to the ICO. This was due to the sensitivity of information involved. The ICO determined no further action would be taken for each of these reports. For one incident, we are engaging with a third party recovery expert to assist in the reinstatement of the corrupted records.

## 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 to enable to 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

12 July 2024



## 6. Remuneration and staff report

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

### Remuneration report

#### Council Member remuneration policy

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

Council Member remuneration was last reviewed by the Remuneration and Nomination Committee in February 2022 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 is next due for a full review in 2024.

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

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

#### Executive Management Team remuneration policy

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

Salary progression for an Executive Director is dependent on the 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 increase, or other payments, are subject to scrutiny by the Remuneration and Nomination Committee.

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

A pay award of 4.5% was awarded to all Executive Leadership Team members from 1 April 2023.

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

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

## Staff remuneration policy

The remuneration policy for staff is developed by the 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 4.5% was awarded to all members of staff from 1 January 2023.

## 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	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>Lord Toby Harris</b> Lay Council Chair	55	55	200	100	-	-	55	55
<b>Terry Babbs</b> Lay Council member	18	18	1,700	1,000	-	-	19	19
<b>Ilona Blue</b> Lay Council member From 1 April 2022 (full year equivalent)	15	11 (15)	700	600	-	-	16	12
<b>Donald Burden</b> Registrant Council member	15	15	9,100	5,100	-	-	24	20
<b>Anne Heal</b> Lay Council member	18	18	800	-	-	-	19	18
<b>Angela Heilmann</b> Registrant Council member	15	15	1,300	1,000	-	-	16	16
<b>Serbjit Kaur</b> Registrant Council member From 1 October 2023 (full year equivalent)	4 (15)	0	1,600	-	-	-	6 (17)	-
<b>Shelia Kumar</b> Lay Council member	18	18	-	-	-	1	18	19
<b>Michael Lewis</b> Registrant Council member	15	15	2,600	1,100	-	-	18	16

	Fees to nearest £1,000		Benefits in kind to nearest £100		Pension benefits to nearest £1,000		Total £000	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>Timea Milovecz</b> Registrant Council member From 1 October 2023 (full year equivalent)	4 (15)	0	400	-	-	-	4 (15)	-
<b>Simon Morrow</b> Registrant Council member	15	15	4,100	1,900	-	-	19	17
<b>Laura Simons</b> Lay Council member	15	15	600	100	-	-	16	15
<b>Jeyanthi John</b> Registrant Council member Until 30 September 2023 (full year equivalent)	11 (15)	15	1,100	200	-	-	12 (16)	15
<b>Caroline Logan</b> Registrant Council member Until 30 September 2023 (full year equivalent)	11 (15)	15	2,600	500	-	-	14 (18)	16

### Benefits and expenses in kind

The monetary value of benefits and expenses in kind covers travel expenses 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 Management Team remuneration (subject to audit)

The remuneration details for the Chief Executive, Registrar and Accounting Officer and members of the Executive Team are provided 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 2023 (and comparative information for 2022).

	Salary £000		Benefits in kind to nearest £100		Pension benefits to nearest £1,000		Total £000	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>Ian Brack*</b> Chief Executive & Registrar Until November 2023	155-160	140-145	-	-	16	14	170-175	155-160
<b>Gurvinder Soomal**</b> Interim Chief Executive & Registrar from 7 November 2023 Chief Operating Officer until 6 November 2023	145-150	140-145	7,400	-	15	14	170-175	150-155
<b>Samantha Bache***</b> Interim Chief Operating Officer From 13 November 2023 (full year equivalent)	15-20  (120-125)	-	900	-	2	-	15-20  120-125	-
<b>Lisa Marie Williams</b> Executive Director, Legal and Governance	130-135	125-130	2,900	-	13	13	150-155	140-145
<b>Theresa Thorp</b> Executive Director, Regulation From 14 September 2023 (full year equivalent)	35-40  (125-130)	-	2,900	-	2	-	40-45  130-135	-
<b>Stefan Czerniawski</b> Executive Director, Strategy	130-135	125-130	3,100	-	13	13	150-155	140-145

	Salary £000		Benefits in kind to nearest £100		Pension benefits to nearest £1,000		Total £000	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>John Cullinane****</b> Executive Director, Fitness to Practise Until 31 October 2023 (full year equivalent)	90-95  (115-120)	100-105	-	-	9	10	100-105  (115-120)	110-115
<b>Sarah Keyes*****</b> Executive Director, Organisational Development Until 3 May 2022 (full year equivalent)	-	40-45  (120-125)	-	-	-	4  (12)	-	45-50

\*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.

\*\*Gurvinder Soomal assumed the role of Interim Chief Executive from 7 November 2023. Prior to this he held the role of Chief Operating Officer.

\*\*\*Samantha Bache assumed the role of Interim Chief Operating Officer from 13 November 2023. Prior to this she held the position of Associate Director, Finance.

\*\*\*\*John Cullinane exited the role of Executive Director, Fitness to Practise on 31 October 2023. He was appointed as the Executive Manager, Hearings from 1 November 2023.

\*\*\*\*\*The position of Executive Director, Organisational Development was not filled, following the departure of Sarah Keyes in May 2022.

None of the Executive Management Team received any performance bonuses during 2023.

### Benefits and expenses in kind

The monetary value of benefits and expenses in kind covers any benefits provided by us and treated by HM Revenue and Customs as a taxable emolument. Payments outlined above were 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 2023. A payment of £155-160k was made to a recruitment agency (Faerfield Ltd) for the provision of an interim Executive Director during 2022. The figures disclosed are the amounts paid by the GDC for the service and are not the salary payments to the individual.

### 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 2023 from £15,000 to £159,050 (2022: £15,000 to £142,087). The lowest remuneration excluding Council Members is £20,062 (2022: £21,338)

The banded remuneration of the highest-paid director, the Chief Executive, Registrar and Accounting Officer, at 31 December 2023 was £165,000 to 170,000. (2022: £140,000 to 145,000). In 2023 no employees (2022: nil) received total remuneration more than the highest-paid director.

Percentage change in remuneration of highest paid director	2023	2022
% change from previous financial year in the banded remuneration of the highest paid director	17.5%	0.0%
% change from previous financial year in respect of the median remuneration of the organisation's workforce	2.3%	(0.6)%

The median remuneration of the workforce increased by 2.3% in 2023, which was due to the annual pay award of 4.5% made to all staff in January 2023, and reflects the highest-paid director salary returning to market rate for the role.



The percentage change in banded remuneration of the highest paid director increased by 17.5% in 2023. Ian Brack, the previous Chief Executive, Registrar and Accounting Officer, historically elected to retain his salary below the market rate banded range for his role. The Council had agreed plans to return the post to the agreed market rate banded range sustainably over a three-year period. However, his exit in November 2023 expedited this process.

The updated banded market rate salary for the role has been applied in the appointment of the Interim Chief Executive, Registrar and Accounting Officer.

The table below discloses the relationship between the total remuneration of the highest-paid director against the 25th percentile, median and 75th percentile of remuneration of our workforce. Total remuneration of the employee at the 25th percentile, median and 75th percentile is further broken down to disclose the salary component. For 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	25th percentile	Median	75th percentile
<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
<b>2022</b>			
Total remuneration (£)	29,787	38,045	52,439
Salary component of total remuneration (£)	28,287	37,045	51,939
Ratio (against highest paid director)	4.8	3.7	2.7

## 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% (2022: 6%). The GDC matches additional employee contributions up to a maximum of 10% employer contributions. At 31 December 2023, 372 employees (92%) were members of the trust based defined contribution scheme (31 December 2022: 329, 90%).

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

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

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

## Staff report

### Staff numbers and emolument details (subject to audit)

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

Function*	Permanently employed staff (FTE)	Others (FTE)	Total FTE 2023	Total FTE 2022
Regulation	144.8	9.7	154.5	145.2
Legal and Governance	56.3	4.9	61.2	64.1
Strategy	35.6	4.3	39.9	38.3
Corporate Resources	117.7	3.9	121.6	116.6
<b>Total</b>	<b>354.4</b>	<b>22.8</b>	<b>377.2</b>	<b>364.2</b>

\*Totals for 2022 have been restated to align with current organisational structure.

### Staff composition

Women represent 63% of the workforce (2022: 62%). People aged 50+ represent 23% of the workforce (2022: 22%).

Non-mandatory equality and diversity data has been voluntarily supplied by 90% of our workforce during 2023 (2022: 87%), which shows that 47% (2022: 50%) of our staff are from a white background and 45% (2022: 37%) from an ethnic minority background.

### Gender pay gap

The gender pay gap reported in April 2023 (snapshot date April 2022) was an average of 14.7% (median 21.4%) in favour of men.

The GDC does not pay bonuses, however, payments such as our recognition payments, which are awarded to colleagues to recognise those that have worked above and beyond the normal standards expected, are categorised as bonuses for the purposes of gender pay gap reporting. 11.6% of women and 14.3% of men received such payments between April 2021 and March 2022 (snapshot date April 2022).

## Employee absence

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

A total of 2,681 days were lost to sickness in 2023 (2022: 3,161 days). This represents a reduction in sickness absence of 15%. An average of 6.6 days per employee was lost due to sickness in 2023. (2022: 8.5 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	2020	2021	2022	2023
Total days lost	2,156	3052	3,161	2,681
Average days lost per employee	6.1	8.6	8.5	6.6

The most recent 'Sickness absence in the UK labour market 2022' report from The Office for National Statistics stated that the average level of employee absence in 2022 is 5.7 days (2021:4.6 days) per year per employee.

## Staff turnover

The total staff turnover for 2023 was 19%, (2022:25%). This includes voluntary turnover, dismissals, planned end of fixed term contracts, retirement and any agreed redundancies. The voluntary staff turnover for 2023 was 76% of total staff turnover. This continues to be an indication of a challenging wider employment market for both recruitment and retention.

This is driven by numerous factors including changes in the labour market, inflationary pressure on salaries from the cost-of-living crisis and a lack of candidates with niche specialist skills such as IT, Legal, Finance and Procurement.

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

## Diversity and Inclusion

We are committed to being recognised as an actively anti-discriminatory organisation that upholds and promotes best practice in equality, diversity and inclusion. We are an active ally for change and in ensuring that our workforce is as diverse and inclusive as the communities we serve. Our decisions about recruitment, training, promotion, internal and external opportunities are based on ability, capability and potential.

Our EDI Strategy for 2024 and 2025 has been published and builds on the ambitions of our previous strategy. This will support the delivery of our EDI objectives, which are:

- Developing and supporting an inclusive profession that is equipped to provide patient-centred care to every patient.
- Identifying and removing any barriers that patients, the public, dental professionals and partners encounter when engaging with us.
- Making sure that our regulatory processes and the decisions we take are fair and consistent and embody the principles of equality, diversity and inclusion.
- Making sure that our equality, diversity and inclusion action is guided and informed by insight gained through data, research, and feedback.
- Embedding an inclusive workplace culture at all levels in the GDC where all staff feel welcomed, integrated, valued and included.

## Disability Confident Scheme

We welcome employees from across society. Under the Disability Confident Scheme, we are committed to offering interviews to people with disabilities, providing they meet the minimum criteria of the vacancy.

## EDI profile of the GDC staff

63% of our staff are female and 37% male.

45% of our workforce declare themselves as an ethnic minority. Of those staff who identify as an ethnic minority, 69% are female and 31% are male.

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

55% of Senior Management Team are female and 45% male.

## EDI Profile of the GDC associates

54% of our associates are female and 46% male.

28% of our associates rate themselves as an ethnic minority, with 11% stating prefer not to say/unknown.

## 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 four established staff network groups:

- **Rainbow:** Formed in 2023 raises awareness and promotes inclusivity of LGBTQ+ employees. It provides colleagues with an open forum, and a safe space to discuss issues affecting the LGBTQ+ community.
- **REACH:** (Race, Ethnicity and Cultural Heritage) Formed in 2020 as a collective of Black, Asian, ethnically diverse colleagues, and their Allies, it 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.
- **GET:** (Gender Equality Together) Aims to better understand gender-based issues in the workplace, particularly those that affect women and encourages its members to discuss real issues that impact on them in the workplace.
- **Enable:** (previously the Disability Network) It champions inclusion for disabled colleagues who may be facing barriers due to long term physical and non-physical conditions.

## Employee engagement

We expanded our employee engagement offer in 2023, adding additional two-way engagement opportunities and reviewing future improvements to our intranet.

Weekly colleague update emails continued to be hosted by Executive Directors, to share important strategic, operational and wellbeing key messages to staff.

The monthly online business update, GDC Live, continued to see high levels of engagement, providing opportunities for staff and teams to share their work and priorities with others.

Employee e-mails and online presentations were used to ensure that key messages about the GDC's priorities were aligned for both internal and external audiences.

In autumn we launched a change programme to determine the future employee engagement offer including pay and benefits, career and skills development, culture and workplace environment. The programme was launched at a two-way GDC Live event hosted by the Executive Team and attended by more than 70% of staff. This was followed by staff focus groups to gain an insight into the views of employees at all levels. This programme of change will be progressed during 2024.

An employee experience survey was conducted in November 2023 giving all employees the opportunity to provide feedback on how they feel about working at the GDC. There was an 80% participation rate. Actions to improve employee engagement will be developed during 2024.

We continued to improve the approach to onboarding and content of our staff induction programme during 2023. We also reviewed and updated our staff policies and continued to run programmes to support positive wellbeing habits.

Our internal staff systems were enhanced with the addition of online notifications and forms, making it more effective and efficient to manage core processes such as sickness absence, induction and annual leave.

## Health and safety at work

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

The GDC Health and Safety Policy is reviewed on an annual basis. Following an audit of the GDC's Health and Safety in 2022, the team has ensured that all recommendations made via the audit have been implemented. This included improving staff compliance on the organisation's Health and Safety eLearning platform, introducing a desk risk assessment for home working, and improving the visibility of health and safety within new staff's induction packs.

During 2023, there were no accidents reported under Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR). There were 12 minor incidents recorded across both sites, with most related to minor cuts that occurred on site. Near misses continue to be reported and monitored, but none occurred during 2023.

Our 'Help@hand' app, supplied by a 3rd party provider, gives a valuable resource to all staff with access to services such as Remote GP service, Mental Health Support, Physiotherapy sessions, Life, Money and Wellbeing advice. In addition, we have 34 trained Mental Health First Aiders.

## Off payroll engagements

There were no highly paid off-payroll workers (earning more than £244 a day) engaged at any point during the year ended 31 December 2023.

All 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 2023 was £269k (2022: £227k). 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)

Two employees left under compulsory redundancy terms during 2023. They received a compensation package of between £10,583 and £23,325.

Five employees (including the chief executive) left under voluntary exit terms during 2023. They received a compensation package of between £7,562 and £161,541.

Year	2023	2022
Exit band cost	Number of exits	Number of exits
<£10,000	3	-
£10,000 - £25,000	3	1
£25,000 - £50,000	-	1
£150,000 - £175,000	1	
Total number of exit packages	7	2
<b>Total cost</b>	<b>£231,287</b>	<b>£43,309</b>

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

12 July 2024

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

## Opinion on financial statements

I certify that I have audited the financial statements of The General Dental Council for the year ended 31 December 2023 under the Dentists Act 1984.

The financial statements comprise the General Dental Council's:

- Statement of Financial Position as at 31 December 2023;
- 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 2023 and of the surplus for the year then ended; and
- have been properly prepared in accordance with the Dentists Act 1984 and Privy Council determinations issued thereunder.

## Opinion on regularity

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

## Basis 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 Entities in the United Kingdom. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

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

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



## Conclusions relating to going concern

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

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

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

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

## Other Information

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

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

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

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

I have nothing to report in this regard.

## Opinion on other matters

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

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

## Matters on which I report by exception

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

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

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

## Responsibilities of the Council and Chief Executive

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

- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as the Council and Chief Executive determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- assessing the General Dental Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council and Accounting Officer anticipates that the service provided by the General Dental Council will not continue to be provided in the future.

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

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

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

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

Based on my understanding of the Council, I identified that the principal risks of non-compliance with laws and regulations related to the Dentists Act 1984 and I considered the extent to which

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

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

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

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

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

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

## Report

I have no observations to make on these financial statements.

### **Gareth Davies**

Comptroller and Auditor General

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

15 July 2024

## 8. Independent auditor's report

### Opinion

We have audited the financial statements of the General Dental Council ("the Council") for the year ended 31 December 2023 which comprise the Income and Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Reserves, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards.

In our opinion, the financial statements:

- give a true and fair view of the state of the Council's affairs as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards; and
- have been prepared in accordance with the requirements of the Dentists Act 1984 and the directions issued thereunder by the Privy Council

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

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

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

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

## **Responsibilities of the Council and Chief Executive**

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

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

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

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

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

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

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

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

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

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

## Use of our report

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

### **Haysmacintyre LLP**

Statutory Auditors  
10 Queen Street Place  
London  
EC4R 1AG

15 July 2024

# Section three:

# Financial statements

## 9. Accounts

### Income and Expenditure Account for the year ended 31 December 2023

		2023	Restated
	Note	£'000	2022
			£'000
<b>Income</b>			
Fees	2	40,679	38,711
Overseas Registration Exam	2	1,807	1,511
Miscellaneous	2	11	14
<b>Total Operating Income</b>		<b>42,497</b>	<b>40,236</b>
<b>Operating Expenditure</b>			
Staff Costs	3	21,230	19,075
Legal and professional fees	4	6,914	6,698
Council and committee meetings	5	4,481	3,991
Administration	6	4,438	3,793
Accommodation	6	1,452	1,361
Communications and Publications	6	445	386
<b>Total operating expenditure</b>		<b>38,960</b>	<b>35,304</b>
Finance expense	6	298	241
<b>Total expenditure</b>		<b>39,258</b>	<b>35,545</b>
<b>Surplus after operational expenditure</b>		<b>3,239</b>	<b>4,691</b>

	Note	2023 £'000	Restated 2022 £'000
Proceeds from sale of assets		3	-
Investment income	2	586	352
Realised gains/(losses) on sale of investments	10	48	(639)
Unrealised (losses)/gains on investments	10	1,662	(2,796)
<b>Surplus for year after investment income and adjustment</b>		<b>5,538</b>	<b>1,608</b>
Taxation	7	(516)	881
<b>Retained Surplus after taxation</b>		<b>5,022</b>	<b>2,489</b>
<b>Other comprehensive Income</b>			
Items not reclassified			
Actuarial gains/(loss) on pension scheme assets	16	(2,634)	319
(Loss)/gain due to effect of asset ceiling	16	2,634	(319)
<b>Total other comprehensive income/(expenditure)</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income/(expenditure) for the year</b>		<b>5,022</b>	<b>2,489</b>

Note 1.15 provides further information on the restatement of 2022 outturn.



## Statement of financial position as at 31 December 2023

	Note	2023 £'000	Restated 2022 £'000
<b>Non-current assets</b>			
Property, plant and equipment	8	14,100	14,494
Intangible assets	9	15	20
Financial assets at fair value through profit or loss	10	19,544	16,731
Provision for pension asset	16	-	-
<b>Total non-current assets</b>		<b>33,659</b>	<b>31,245</b>
<b>Current assets</b>			
Receivables and prepayments	11	1,654	1,477
Cash and cash equivalents	12	60,349	56,500
Corporation tax	11	-	26
<b>Total current assets</b>		<b>62,003</b>	<b>58,003</b>
<b>Total Assets</b>		<b>95,662</b>	<b>89,248</b>
<b>Current liabilities</b>			
Trade and other payables	13	5,374	3,469
Deferred income	13	30,980	32,191
Provisions	15	119	-
Corporation tax	13	1	-
<b>Total current liabilities</b>		<b>36,474</b>	<b>35,660</b>
<b>Non-current assets plus/less assets/liabilities</b>		<b>59,188</b>	<b>53,588</b>
<b>Non-current liabilities</b>			
Other Payables	13	5,956	5,868
Deferred tax	13	858	368
<b>Total non-current liabilities</b>		<b>6,814</b>	<b>6,236</b>
<b>Assets less liabilities</b>		<b>52,374</b>	<b>47,352</b>

	Note	2023 £'000	Restated 2022 £'000
<b>Reserves</b>			
General reserve		46,931	43,571
Pension reserve		-	-
Unrealised gains on investment reserve		5,443	3,781
<b>Total reserves</b>		<b>52,374</b>	<b>47,352</b>

The financial statements were approved by the Council Members and were signed on their behalf on 12 July 2024.

**Tom Whiting**  
Chief Executive and Accounting Officer

**Lord Toby Harris**  
Chair

## Statement of cash flows for the year ended 31 December 2023

	Note	2023 £'000	Restated 2022 £'000
<b>Cash flows from operating activities</b>			
Surplus from operating activities	I&E	3,239	4,691
Depreciation and amortisation	6	816	1,206
Loss/(Gain) on disposal of property, plant and equipment	6	-	2
Reassessment of right of use asset	6	193	-
(Increase)/Decrease in trade and other receivables	11	(151)	(22)
(Decrease)/Increase in trade payables and other liabilities	13	1,285	(1,620)
Interest paid		(13)	(8)
Pension reserve funding movements	16	(66)	0
Pension expenses met directly by the scheme	16	66	-
Increase/(Decrease) in provisions	15	119	-
Use of Provisions	15	-	(29)
<b>Net cash (outflow)/inflow from operating activities</b>		<b>5,489</b>	<b>4,220</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	8	(32)	(436)
Purchase of intangible assets	9	-	(21)
Proceeds from sale of assets		3	0
Proceeds from sale of financial assets	10	3,275	3,372
Purchase of financial assets	10	(4,378)	(3,272)
Investment income	2	586	352
Tax	7	(516)	881
<b>Net cash inflow/(outflow) from investing activities</b>		<b>(1,062)</b>	<b>876</b>
<b>Cash flows from financing activities</b>			
Capital element of lease liabilities	8	(578)	-
<b>Net cash inflow/(outflow) from financing activities</b>		<b>(578)</b>	<b>-</b>
Net increase in cash and cash equivalents in the period		3,849	5,096
Cash and cash equivalents at the beginning of the period	12	56,500	51,404
Cash and cash equivalents at the end of the period	12	60,349	56,500
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>3,849</b>	<b>5,096</b>

The notes to the accounts on pages 85 to 119 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 2021</b>		<b>38,286</b>	<b>-</b>	<b>6,577</b>	<b>44,863</b>
<b>Changes in reserves for 2022</b>					<b>Restated</b>
Total comprehensive income for the year	I&E	2,489	-	-	2,489
Actuarial gain on pension scheme	16	(319)	319	-	-
Loss due to effect of asset ceiling	16	319	(319)	-	-
Reserves transfer		-	-	-	-
Unrealised losses on investments	10	2,796	-	(2,796)	-
		<b>5,285</b>	<b>-</b>	<b>(2,796)</b>	<b>2,489</b>
<b>Balance at 31 December 2022</b>		<b>43,571</b>	<b>-</b>	<b>3,781</b>	<b>47,352</b>
<b>Changes in reserves for 2023</b>					
Total comprehensive income for the year	I&E	5,022	-	-	5,022
Actuarial gain on pension scheme	16	2,568	(2,568)	-	-
Loss due to effect of asset ceiling	16	(2,634)	2,634	-	-
Reserves transfer	16	66	(66)	-	-
Unrealised gains on investments	10	(1,662)	-	1,662	-
		<b>3,360</b>	<b>-</b>	<b>1,662</b>	<b>5,022</b>
<b>Balance at 31 December 2023</b>		<b>46,931</b>	<b>-</b>	<b>5,443</b>	<b>52,374</b>

The loss due to the effect on pension asset ceiling of £2.6m (2022: £0.3m) is a result of our closure of the GDC Defined Benefit Pension Scheme to future benefits accrual at 31 March 2021.

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

Further information explaining the pension asset ceiling and how it affects us is contained in the pension fund section on page 37 of this report.

The notes to the accounts on pages 85 to 119 form part of these financial statements.

# 10. 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) 2023 – 2024. This is set out in our Accounts Determination from the Privy Council, reproduced at page 121 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

Formally, we adopted new international accounting standard 'IFRS 17 Insurance Contracts' from 1 January 2023. Having considered the scope of the standard, it was concluded that as the GDC only hold insurance contracts as a policy holder or manufacturer warranties, there was no impact to our financial statements.

### 1.3 Critical accounting estimates and judgements

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

### **Pension benefits**

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

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

As at 31 December 2023 (2022: nil) the plan has a reportable surplus of nil, based on the IAS 19 assumptions adopted.

### **Provisions**

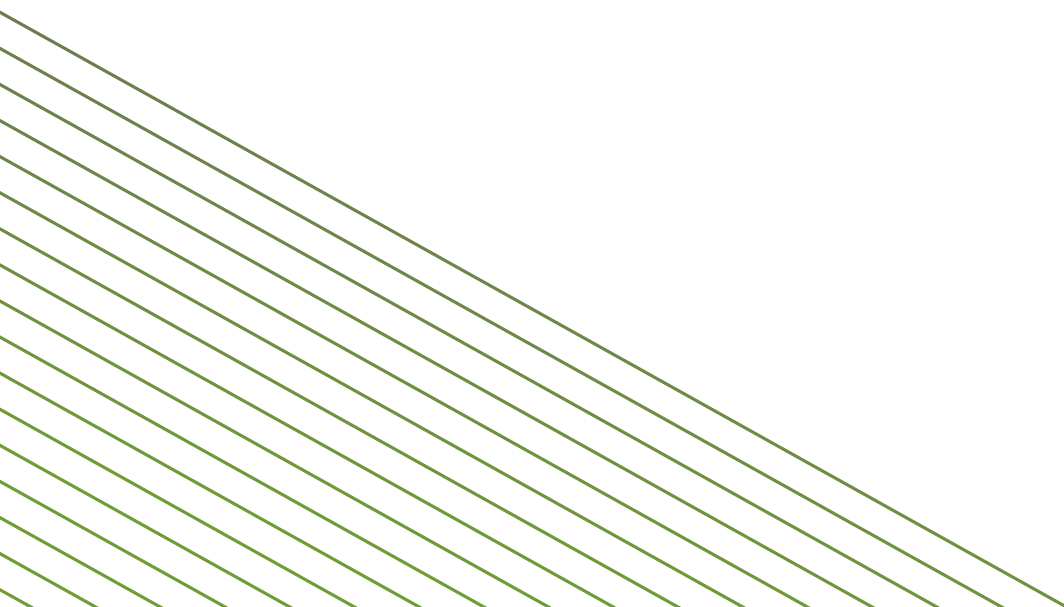
We provide for legal or constructive obligations which are of uncertain timing or amount at the date of the Statement of Financial Position based on the best estimate of the expenditure required to settle the obligation.

### **Depreciation and amortisation**

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

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

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



## 1.4 Going concern

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

The annual retention fee collection period for dentists was completed in December 2023 with 82% of dentists opting to pay in full for the year and the remainder paying in quarterly instalments. 87.8% of our total dentist annual retention fees budget was received in December 2023.

The annual retention fee collection for DCPs covering the period to 31 July 2024 was completed in July 2023, with 53.2% of our total DCP annual retention income for 2024 received at 31 December 2023. In total, 81.2% of our budgeted operating income for 2024 was received at 31 December 2023.

Whilst we must consider at least the next 12-month period, we complete 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 key sensitivity analysis to understand to what extent registrant numbers would have to decline to place us in a critical cash position.

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

Having reviewed these scenarios 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 accruals basis when either the goods have been received or the service performed. Irrecoverable VAT is included with the item of expense to which it relates.



## 1.9 Income

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

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 are recognised when the examinations are booked.

Fees receivable in respect of registration application assessment fees are recognised once work has been undertaken to process the application ready for final assessment.

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

## 1.10 Leases

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

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

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

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

The Council has:

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

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

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

### **Office premise leases**

The leased assets held at 31 December 2023, consist of rental agreements in respect of our office premises in London and Birmingham.

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

#### **London office**

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

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

#### **Birmingham office**

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

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

The lease was reassessed on 1 October 2023, as part of our contractual rent review. The impact of that revaluation has been included within our financial statements.

## 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 2023.

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

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

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

### **Defined benefit section**

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

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

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

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

Information on the pension fund valuation is provided on page 110 of this report.

### **Defined contribution 'top up' section**

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

## 1.13 Financial instruments

### Financial assets

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

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

### Cash and cash equivalents

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

### Trade and other receivables

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

### Trade and other payables

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



## 1.14 Reserves

Reserves comprise the information below.

### **General reserves**

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

### **Pension reserve**

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

## 1.15 Restatements

During 2023, we have included the following restatement to the prior financial year:

### **Deferred income and Registration income**

Following legislative reforms on international registration, the DCP route to registration for overseas-qualified dentists was closed from March 2023. In early 2023, we received an unprecedented number of applications for this route, ahead of the revised legislation coming into force. We were unable to clear the spike in applications during 2023 due to the scale of the task outweighing available internal resourcing. It was therefore anticipated that an additional adjustment for deferred income would be required, in accordance with IFRS 15.

On reviewing unworked applications, we identified that there should have been a corresponding adjustment for 2022. This has now been calculated for the prior year and included as an according restatement.

The corresponding value of additional deferred income adjusted in 2022 was £1m, with a corresponding reduction of registration income of £1m.

There is no equivalent adjustment for 2021 and therefore a third statement of financial position period has not been included within these financial statements.

## 2. Income

### 2.1 Registration income

	2023		Restated
	Number	£'000	2022 £'000
<b>Dentists</b>			
Total new registration	2,107	713	609
Temporary registration	136	66	53
Retention	43,930	29,627	28,591
Restoration after removal	224	93	83
<b>Total</b>	<b>46,397</b>	<b>30,499</b>	<b>29,336</b>
<b>Dental Care Professionals</b>			
Total new registration	6,582	360	283
Retention (August to December)*	71,315	3,759	3,268
Retention (January to July)**	-	4,255	4,641
Restoration after removal	1,410	88	42
<b>Total</b>	<b>79,307</b>	<b>8,462</b>	<b>8,234</b>
<b>Specialist</b>			
Additions to specialist list	158	54	38
Specialist annual retention	4,404	307	309
Specialist restoration fee	-	-	5
<b>Total</b>	<b>4,562</b>	<b>361</b>	<b>352</b>
<b>Registration application processing fees</b>		<b>1,357</b>	<b>789</b>
<b>Total Registration Income</b>		<b>40,679</b>	<b>38,711</b>

\*2023/24 fee collection (July 2023)

\*\*2022/23 fee collection (July 2022)

Registration application processing fees have been restated for 2022, in recognition of £1,021k of application assessment fees having been received during 2022 where the preparatory work for final assessment to join the register had not been completed by 31 December 2022.

The above numbers reflect registrants paying fees during the year as opposed to the number of registrants on the register at 31 December 2023.

## 2.2 Other income

	2023 £'000	2022 £'000
Exam Fees	1,807	1,511
Miscellaneous Income	11	14
Investment Income	586	352
<b>Total Other Income</b>	<b>2,404</b>	<b>1,877</b>



### 3. Staff costs

	2023		2022	
	Permanently employed staff	Others	Total	Total
	£'000	£'000	£'000	£'000
<b>Staff Costs</b>				
Wages and salaries	16,853	-	16,853	15,332
Social security costs	1,873	-	1,873	1,770
Pension costs	1,137	-	1,137	1,038
Redundancy and termination payments	83	-	83	22
Other staff costs	1,166	-	1,166	783
<b>Sub total</b>	<b>21,112</b>	<b>-</b>	<b>21,112</b>	<b>18,945</b>
Temporary staff	-	118	118	130
<b>Total</b>	<b>21,112</b>	<b>118</b>	<b>21,230</b>	<b>19,075</b>

## 4. Legal and professional services expenditure

	2023 £'000	2022 £'000
<b>Legal and professional services</b>		
<b>Auditor's remuneration and expenses:</b>		
External audit	46	44
External audit - National Audit Office	12	12
Internal audit	64	106
Professional Standard Authority Fees	297	303
Conduct hearings	1,014	1,064
Counsel Fees	1,204	1,120
Expert fees	492	605
Examinations costs	1,993	1,686
Other fees and charges	1,689	1,597
Other disbursements	103	161
<b>Total</b>	<b>6,914</b>	<b>6,698</b>
<b>During the year, the General Dental Council received the following non-audit services from its external auditors haysmacintyre:</b>		
For corporation taxation advice	6	5
Employment and other advice	-	-
<b>Total</b>	<b>6</b>	<b>5</b>

## 5. Council and committee meeting expenditure

	2023	2022
	£'000	£'000
Total Council fees and expenses	466	349
Fees paid to committee and panel members	2,183	2,076
Expenses paid to committee and panel members	119	124
Professional fees and expenses for committees and panels	1,285	1,154
Committee and panel meeting expenses	428	288
Committee meeting expenses	4,015	3,642
<b>Total Council and Committee meetings</b>	<b>4,481</b>	<b>3,991</b>

The annual increase in 2023 in respect of committee and panel meeting expenses can mainly be attributed to additional panels following the DCP route closure for dentists which resulted in increased applications. During August 2023, work commenced for the specialist lists which has further increased expenditure.

## 6. Other administration expenditure

	2023 £'000	2022 £'000
<b>Administrative expenses</b>		
Depreciation	811	1,194
Amortisation	5	12
Reassessment of right of use asset	193	-
Loss on disposal of property, plant and equipment	-	2
Hire of office machinery	13	3
Building leases - service charges	419	304
Information technology support and maintenance	2,054	1,631
Personnel costs	10	1
Increase in provisions	254	-
Other operating costs	679	646
<b>Total</b>	<b>4,438</b>	<b>3,793</b>
<b>Finance expense</b>		
Interest charges on finance leases	298	241
<b>Total</b>	<b>298</b>	<b>241</b>
<b>Accommodation expenses</b>		
Business rates	673	546
Cleaning	224	221
Maintenance and repair	144	379
Other accommodation costs	411	215
<b>Total</b>	<b>1,452</b>	<b>1,361</b>
<b>Communication and publication expenses</b>		
Communications and publications	445	386
<b>Total</b>	<b>445</b>	<b>386</b>
<b>Total other expenses</b>	<b>6,633</b>	<b>5,781</b>

## 7. Taxation

### 7.1 Analysis of tax charge

	2023 £'000	2022 £'000
<b>Current tax</b>		
UK corporation tax on profits of the year	-	-
Prior year tax adjustment	25	(26)
Foreign taxation	1	-
<b>Total current tax charge</b>	<b>26</b>	<b>(26)</b>
<b>Deferred taxation</b>		
Origination and reversal of timing differences	490	(650)
Effect of tax rate change on opening balance	-	(205)
<b>Total deferred tax</b>	<b>490</b>	<b>(855)</b>
<b>Tax on profit on ordinary activities</b>	<b>516</b>	<b>(881)</b>

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

	2023 £'000	2022 £'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 year	5,538	2,629
Expected charge at 23.52% (2022: 19.0%)	1,302	500
<b>Effects of:</b>		
Non taxable income	(1,178)	(643)
Adjustment to brought forward values	-	(3)
Movement in the deferred tax balance due to a change in tax rates	-	-
Tax on equalisation and value increasing fixed interest investments	337	(503)
Foreign taxation credits	1	-
Remeasurement of deferred tax for change in tax rates	29	(205)
Prior year tax adjustment	25	(27)
<b>Current year tax charge</b>	<b>516</b>	<b>(881)</b>

## 8. Property, plant and equipment

	Leasehold Improvements £'000	Right of Use Assets £'000	2023 Plant & Equipment £'000	Furniture & Fittings £'000	Information Technology £'000	Total £'000
<b>Cost or valuation</b>						
Balance at 1 January 2023	10,347	6,727	723	1,203	1,826	20,826
Additions	-	(290)	1	-	321	32
Reassessment	-	578	-	-	-	578
Disposals	-	-	-	-	-	-
Balance at 31 December 2023	10,347	7,015	724	1,203	2,147	21,436
<b>Depreciation</b>						
At 1 January 2023	1,913	1,749	380	1,030	1,260	6,332
Charged in year	310	341	39	(158)	279	811
Reassessment	-	193	-	-	-	193
Disposals	-	-	-	-	-	-
<b>Balance at 31 December 2023</b>	<b>2,223</b>	<b>2,283</b>	<b>419</b>	<b>872</b>	<b>1,539</b>	<b>7,336</b>
<b>Net book value:</b>						
<b>Balance at 31 December 2023</b>	<b>8,124</b>	<b>4,732</b>	<b>305</b>	<b>331</b>	<b>608</b>	<b>14,100</b>
<b>Balance at 31 December 2022</b>	<b>8,434</b>	<b>4,978</b>	<b>343</b>	<b>173</b>	<b>566</b>	<b>14,494</b>

	Leasehold Improvements £'000	Right of Use Assets £'000	2023 Plant & Equipment £'000	Furniture & Fittings £'000	Information Technology £'000	Total £'000
<b>Cost or valuation</b>						
Balance at 1 January 2022	10,302	6,727	1,154	1,157	1,523	20,863
Additions	45	-	4	46	341	436
Disposals	-	-	(435)	-	(38)	(473)
<b>Balance at 31 December 2022</b>	<b>10,347</b>	<b>6,727</b>	<b>723</b>	<b>1,203</b>	<b>1,826</b>	<b>20,826</b>
<b>Depreciation</b>						
At 1 January 2022	1,604	1,312	771	913	1,009	5,609
Charged in year	309	437	42	117	289	1,194
Disposals	-	-	(433)	-	(38)	(471)
<b>Balance at 31 December 2022</b>	<b>1,913</b>	<b>1,749</b>	<b>380</b>	<b>1,030</b>	<b>1,260</b>	<b>6,332</b>
<b>Net book value:</b>						
<b>Balance at 31 December 2022</b>	<b>8,434</b>	<b>4,978</b>	<b>343</b>	<b>173</b>	<b>566</b>	<b>14,494</b>
<b>Balance at 31 December 2021</b>	<b>8,698</b>	<b>5,415</b>	<b>383</b>	<b>244</b>	<b>514</b>	<b>15,254</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	2023 Licenses £'000	Totals £'000
<b>Cost</b>			
Balance at 1 January 2023	1,363	244	1,607
Additions	-	-	-
Disposal	-	-	-
<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
Disposal	-	-	-
<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>
<b>Cost</b>			
Balance at 1 January 2022	1,363	223	1,586
Additions	-	21	21
Disposal	-	-	-
<b>Balance at 31 December 2022</b>	<b>1,363</b>	<b>244</b>	<b>1,607</b>
<b>Amortisation</b>			
Balance at 1 January 2022	1,362	213	1,575
Charged in year	1	11	12
Disposal	-	-	-
<b>Balance at 31 December 2022</b>	<b>1,363</b>	<b>224</b>	<b>1,587</b>
<b>Net book value:</b>			
<b>Balance at 31 December 2022</b>	<b>-</b>	<b>20</b>	<b>20</b>
<b>Balance at 31 December 2021</b>	<b>1</b>	<b>10</b>	<b>11</b>

All assets are owned by the GDC.



## 10. Financial assets

	2023			2022		
	Equities	Fixed Interest Securities	Total	Equities	Fixed Interest Securities	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Balance as at 1 January	11,971	4,760	16,731	14,973	5,293	20,266
Additions	3,295	1,083	4,378	1,680	1,592	3,272
Disposals	(2,239)	(1,036)	(3,275)	(2,060)	(1,312)	(3,372)
Realised Gains/(Losses) on investments	64	(16)	48	(324)	(315)	(639)
Unrealised Gains/(Losses) on investments	1,448	214	1,662	(2,298)	(498)	(2,796)
<b>Balance as at 31 December</b>	<b>14,539</b>	<b>5,005</b>	<b>19,544</b>	<b>11,971</b>	<b>4,760</b>	<b>16,731</b>

Income generated from the financial assets held in equities for the year ended 31 December 2023: £378,647 (2022: £315,472).

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

## 11. Trade receivables and other current assets

	2023 £'000	2022 £'000
<b>Amounts falling due within one year</b>		
Other receivables	132	137
Corporation Tax	-	26
Prepayments and accrued income	1,522	1,340
<b>Total</b>	<b>1,654</b>	<b>1,503</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

	2023 £'000	2022 £'000
Balance at 1 January	56,500	51,404
Net change in cash and cash equivalent balances	3,849	5,096
<b>Balance at 31 December</b>	<b>60,349</b>	<b>56,500</b>

### The following balances were held at:

Commercial banks and cash in hand	39,608	45,136
Short term bank deposits	20,741	11,364
<b>Balance at 31 December</b>	<b>60,349</b>	<b>56,500</b>

### 13. Trade payables and other liabilities

	2023 £'000	Restated 2022 £'000
<b>Amounts falling due within one year:</b>		
Corporation tax	1	-
Other taxation and social security	580	541
Trade payables	844	61
Other payables	292	266
Accruals	2,837	1,862
Deferred income	30,980	32,192
Current part of lease liabilities	821	738
<b>Total current liabilities</b>	<b>36,355</b>	<b>35,660</b>
<b>Amounts falling due after more than one year:</b>		
Lease liabilities	5,956	5,868
Deferred tax	858	368
<b>Total non current liabilities</b>	<b>6,814</b>	<b>6,236</b>
<b>Total trade payables and other liabilities</b>	<b>43,169</b>	<b>41,896</b>

2022 figures are restated in respect to deferred income (see note 2.1) Note 1.15 sets out how this adjustment has been calculated and any limitations to that calculation.

## 14. Financial instruments and financial risk management

	2023 £'000	2022 £'000
<b>Amortised costs</b>		
Cash and bank balances	60,349	56,500
Trade other receivables	132	137
<b>Total</b>	<b>60,481</b>	<b>56,637</b>
	2023 £'000	2022 £'000
<b>Fair value through profit and loss</b>		
Equities	19,544	16,731
<b>Total</b>	<b>19,544</b>	<b>16,731</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.

	2023 £'000	2022 £'000
<b>Financial liabilities</b>		
Trade and other payable	4,554	2,730
<b>Total</b>	<b>4,554</b>	<b>2,730</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 credit risk of counter parties including suppliers and financial institutions.

## Liquidity risk

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

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

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

## Currency risk

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

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

## Interest rate and market risk

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

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

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

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

## 15. Provisions for liabilities and charges

	2023			2022
	Exit Provisions £'000	Other Provisions £'000"	£'000	£'000
Balance at 1 January	-	-	-	29
Provided in year	(29)	(90)	(119)	-
Utilised in year	-	-	-	(29)
<b>Balance at 31 December</b>	<b>(29)</b>	<b>(90)</b>	<b>(119)</b>	<b>-</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 2021 and updated to 31 December 2023 by a qualified independent actuary.

At 31 December 2023, the plan has a surplus of £7,500k based on the IAS 19 assumptions adopted. The defined benefit section of the scheme experienced a net actuarial decrease in fund value for 2023 of £2m, 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 37 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 2023 were as follows:

	2023	2022
Rate of inflation	3.2%	3.3%
Rate of salary increase	3.7%	3.8%
Rate of increase in pensions in payment where RPI max 5.0%	3.0%	3.2%
Rate of increase in pensions in payment where RPI min 3%, max 5%	3.7%	3.6%
Rate of increase in pensions in payment where RPI max 2.5%	2.0%	2.3%
Discount rate	4.5%	4.7%
Proportion of employees opting for early retirement at age of 60	50.0%	50.0%

Assume life expectations on retirement age 65:

	2023	2022
Retiring today - males	22.5	23.0
Retiring today - females	24.2	24.6
Retiring in 20 years - males	23.4	23.9
Retiring in 20 years - females	25.2	25.7

The mortality assumption for the current period-end follows the S3PMA Light mortality tables adjusted in line with the CMI 2022 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 (£) 2023	Allocation (%) 2023	Allocation (£) 2022	Allocation (%) 2022
Equities	-	0.0%	1,781	5.5%
Annuity policies	3,411	11.2%	3,554	11.0%
With Profits Fund	4,004	13.1%	3,802	11.7%
Cash	20	0.1%	2,005	6.2%
LDI	14,129	46.3%	10,282	31.8%
Corporate Bonds	7,409	24.3%	-	0.0%
Others	1,516	5.0%	10,947	33.8%
<b>Total</b>	<b>30,489</b>	<b>100.0%</b>	<b>32,371</b>	<b>100.0%</b>

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

	2023 £'000	2022 £'000
The actual return on the scheme assets in the year	(1,194)	(19,212)

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

	2023 £'000	2022 £'000
<b>Income and Expenditure:</b>		
Current service cost	-	-
Administration expenses (held as a provision)	66	-
Interest cost	1,054	769
Net interest income on net pension obligation	(1,505)	(934)
Interest on effect of asset ceiling/IFRIC14	451	165
<b>Total income/(expense)</b>	<b>66</b>	<b>-</b>

The amounts recognised in the statement of financial position:

	2023 £'000	2022 £'000
<b>Statement of Financial Position:</b>		
Present value of funded obligations	(23,029)	(22,728)
Fair value of assets	30,489	32,371
Effect of Asset Ceiling	(7,460)	(9,643)
<b>Surplus</b>	<b>-</b>	<b>-</b>



The amounts in the statement of other comprehensive income:

	2023		2022	
	£'000	£'000	£'000	£'000
<b>Other Comprehensive income:</b>				
Actuarial (loss)/gain on plan assets		(2,699)		(20,146)
Actuarial (loss)/gain on defined benefit obligation		131		20,465
of which due to experience	111		(2,037)	
of which due to demographic assumptions	249		26	
of which due to financial assumptions	(229)		22,476	
Gain/(Loss) due to effect of asset ceiling		2,634		(319)
<b>Total (loss)/gain in statement of other comprehensive income</b>		<b>66</b>		<b>-</b>

Sensitivity analysis of the defined benefit obligation:

	2023	2022
	£'000	£'000
Discount rate reduced by 0.5% p.a.	25,792	25,455
RPI inflation increased by 0.5% p.a.	24,180	23,864
Mortality - life expectancy of each member increases to that of someone one year younger	23,490	23,183

Changes in the present value of the defined benefit obligation:

	2023 £'000	2022 £'000
<b>Defined benefit obligation at 1 January</b>	<b>22,728</b>	<b>43,030</b>
Interest expense	1,054	769
Service cost	-	-
Contributions by members	-	-
Actuarial loss/(gain)	(131)	(20,465)
Adjustment to include insured pensions	-	-
Benefits paid from plan assets/administrative expenses paid	(622)	(606)
<b>Defined benefit obligation at 31 December</b>	<b>23,029</b>	<b>22,728</b>

Changes in the fair value of the scheme assets:

	2023 £'000	2022 £'000
<b>Fair value at 1 January</b>	<b>32,371</b>	<b>52,189</b>
Interest income	1,505	934
Return on plan assets in excess on interest income	(2,699)	(20,146)
Employer contributions	-	-
Plan participants' contributions	-	-
Administration expenses paid	(66)	-
Adjustment to include insured pensioners	-	-
Benefits paid/administrative expenses paid	(622)	(606)
<b>Fair value as at 31 December</b>	<b>30,489</b>	<b>32,371</b>

Changes in recoverable surplus and components of the scheme performance:

	2023 £'000	2022 £'000
<b>Balance at 1 January</b>	-	-
Current service cost	-	-
Administration cost	(66)	-
Interest on surplus	-	-
Employer contributions	-	-
Actuarial (loss)/gain	(2,568)	319
Effect of Asset Ceiling	2,634	(319)
<b>Closing balance</b>	-	-

Amounts per current and previous periods:

	2023 £'000	2022 £'000	2021 £'000	2020 £'000	2019 £'000
Return on plan assets in excess of interest income	(2,699)	(20,146)	4,112	2,450	4,670
Experience gains/(losses) on scheme liabilities		(2,037)	1,002	(84)	32
Changes in assumptions underlying the present value of the scheme liabilities	0	22,476	1,720	(7,582)	(4,544)
Defined benefit obligation	(23,029)	(22,728)	(38,134)	(40,721)	(31,732)
Scheme assets	30,489	32,371	47,293	41,094	37,545
Gain/(Loss) due to effect of asset ceiling	2,634	(319)	(9,159)	-	-
Surplus	-	-	-	373	5,813

## Asset Gain:

Asset gain	2023	2022	2021	2020	2019
Amount £'000	(1,882)	(19,818)	9,018	2,450	4,670
% of scheme assets	(6.2)%	(61.2)%	17.3%	6.0%	12.4%

## Liability experience gain:

Liability experience gain	2023	2022	2021	2020	2019
Amount £'000	0	0	1,002	(84)	32
% of scheme liabilities	0.0%	0.0%	2.3%	(0.2)%	0.1%

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 2023 the annual employer pension contribution was £1,137k (2021: £1,038k) 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 the amount and timing of contributions to be made by members and by the GDC and to ensure their payment.

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

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

This list is not exhaustive.

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

The scheme was closed to future accrual at the 31 March 2021 and no current service employer contributions were negotiated between the employer and the Trustee. The Council agreed no additional employer contributions to the scheme for 2023. (2022: nil)

The calculations are based upon an assessment of the plan's liabilities as of 31 December 2023. The sensitivities have been calculated using the same methodology.

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

The results and sensitivities are therefore calculated approximately.

If liabilities and sensitivities had both been calculated as of 31 December 2023 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 65.

## 17. Commitments under leases

Contractual undiscounted cash flows:

	2023 £'000	2022 £'000
<b>Land and buildings</b>		
Less than one year	821	738
One to five years	3,286	2,950
More than five years	4,094	4,437
<b>Total undiscounted lease liabilities at 31 December</b>	<b>8,201</b>	<b>8,125</b>
<b>Lease liabilities included in the statement of financial position at 31 December</b>	<b>6,777</b>	<b>6,606</b>
Current	821	738
Non-current	5,956	5,868

Amounts recognised in the income statement:

	2023 £'000	2022 £'000
Interest on lease liabilities	298	241

Amounts recognised in the statement of cash flow:

	2023 £'000	2022 £'000
Payment of lease liabilities	347	225

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 2023 (2022: nil).

## 19. Related party transactions

No related party transaction was noted with Council Members, other than compensation paid to them, and where Council Members are also a dental professional, the standard annual retention fee they pay to the GDC. Details of amounts paid to individual Council Members are set out in the remuneration report on page 60. (2022: none).

No related party transactions were noted with senior management, other than salary paid to them as disclosed in the remuneration report on pages 62 to 63. (2022: none).

No related party transactions were noted with our budget holders, other than salaries paid to them (2022: none).

There were no other noted related party transactions. (2022: none).

## 20. Contingent liabilities

We have considered the Somerville v Nursing and Midwifery Council (NMC) judgment, where Mr Somerville was found by the Employment Tribunal to be a worker, as to whether it is likely we may face similar liabilities.

The GDC has reviewed its arrangements and has calculated that a best estimate of any potential liability is in the region of £853k. No claims have been made against the GDC to date, and so no liability has been included within these accounts.

(2022: no contingent liabilities).

## 21. Events after the reporting period

On 20 February 2024, the rent review in relation to our Colmore Square property was finalised. The increase in rent due under that agreement (in effect from 1 October 2023) has been reflected accordingly in these financial statements.

On 9 April 2024, the Employment Tribunal published the resulting judgment from the Somerville v NMC case. We considered the implication of this judgment and have reflected our current position in note 20 to these financial statements.

There have been no other significant events after 31 December 2023, that require adjustment to, or disclosure in, the financial statements. (2022: nil)

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.

# 11. Advisers

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## 12. Appendix

### a) 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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E03097942

ISBN: 978-1-5286-4773-1

HC 104