



General  
Dental  
Council

protecting patients,  
regulating the dental team

General Dental Council

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# Annual report and accounts 2011

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## **General Dental Council**

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

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

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# Statutory purpose

# 1

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

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

- Registering qualified professionals
- Setting standards of dental practice and conduct
- Assuring the quality of dental education
- Ensuring professionals keep up-to-date
- Helping patients with complaints

## Message from the Chair and Chief Executive

# 2

The GDC's core purpose is protecting patients. We are redoubling our efforts to ensure that all our work contributes to setting and maintaining standards in dentistry for the benefit of the public.

Responding to the complexities of the world in which we operate is a fundamental part of being a successful healthcare regulator. The Government's Command paper "Enabling Excellence" sets the tone for the future of healthcare regulation and we have begun to consider what this means for the GDC. Devolved administrations are further developing their own systems of healthcare provision and regulation; we need to ensure that our UK wide role reflects this diversity. There is also the European context to consider, and while recognising the value of freedom of movement of professionals throughout the EEA, we have vigorously championed issues of patient protection in the course of the review of the Recognition of Qualifications Directive.

While planning for the future, the GDC must also deliver its core functions in a way that is effective and efficient, without compromising patient safety. The push to modernise and reform our Fitness to Practise processes has been a key feature in 2011. We are beginning to see good results in this area and we will continue with the improvement programme through 2012, seeking legislative amendment to secure more fundamental beneficial change.

In 2011 we also made substantial progress in reviewing our Standards for Dental Professionals – the core guidance which sets out what is expected of all those we register. Our work has been informed throughout by findings from research amongst patients, the public and dental professionals. We are determined to produce a revised set of standards that enhance patient protection and are also a useful practical tool for dental professionals.

Public protection is achieved in many ways and the work we do in assuring the standards of dental education is key. In 2011 we published Preparing for Practice – dental team learning outcomes for registration. This gives educators and trainers clear information on the skills and behaviours we expect dental professionals to demonstrate before they apply to register with us. We will work hard to make sure that this 'outcomes-based approach' is embedded across the dental training sector.

We remain acutely conscious of the need to bear down on the cost of regulation and so, in 2011 the Council decided to freeze the annual retention fee for 2012. In parallel, we embarked on a major efficiency drive; the results achieved in 2011 and those projected for 2012 are set out in this report.



**Kevin O'Brien,**  
Chair



**Evlynn Gilvarry,**  
Chief Executive and Registrar



# Delivery against the Business Plan 2011

## Standards

### Objective

1. Ensure that our standards are appropriate and continue to protect patients and the public

### Delivery against objective

The review of the Standards guidance began in 2010 and continued in 2011. Extensive consultation and engagement was undertaken with patients and the public, registrants, employers, educators and indemnifiers and has informed the review with the aim of ensuring the Standards are fit for purpose.

2. Define the scope of practice for all members of the dental team in order to ensure patient protection

A working group established by the Council undertook a review of the current Scope of Practice document and reported to the Council. Further work remains to be done to ensure a revised Scope of Practice is closely linked with the anticipated revisions to the Standards and work being undertaken to test the feasibility of direct access by patients to dental care professionals.

3. Establish a core fitness to practise policy

This work was incorporated during the year into a wider review of all fitness to practise policies and processes. Changes which did not require amendment of current legislation have already been made. Examples include the introduction of a new triage system to fast track the most serious cases and the introduction of expert clinical advice at the outset of cases. Further reforms requiring legislative change are being pursued in 2012.

4. Implement a communications strategy regarding our regulatory standards to patients and the public, the dental team, the dental sector and the policy arena

Active communication and consultation with a wide range of stakeholders including patients and the public, registrants and indemnifiers was undertaken in order to help shape the review of standards. Smile, our information leaflet for patients, has been translated into a number of community languages. The GDC Gazette and website provide a means of communicating directly with registrants on issues aimed at supporting high standards in practice. The website is continually reviewed and updated to ensure accessibility of information for patients and the public.



## Registration

### Objective

1. Ensure that the register is current, accessible and appropriate for our different audiences

### Delivery against objective

Improvements made to the online register have included: an updated glossary; information about current fitness to practise sanctions; statuses and where further information can be found; information about registrants who have been erased from the register; and a “sounds like” search facility and forename search function.

The “search the register” facility has a much greater prominence on the GDC’s website homepage and allows easier navigation.

2. Assure patient and public protection by putting in place appropriate checks and balances before placing an individual on the register

Enhanced checks were introduced in 2011. For example, applicants to sit the Overseas Registration Examination (ORE) are required to submit a recent passport-sized photograph which is certified by a professional if the photograph is not a true likeness to the photo in the passport. The photo is uploaded to the applicant’s record on the GDC database and is used in the ID verification process at the start of each exam sitting.

3. Ensure that registrants keep their professional practice current by providing evidence of ongoing safe and competent practice

An audit of Continuing Professional Development (CPD) returns made by registrants was conducted in 2011. In addition, a programme of audit of registration applications was designed to ensure applications comply with the full set of requirements for registration which include evidence of CPD undertaken.

4. Provide robust evidence for removals from and renewals to the register, on the basis of patient safety

Strict internal controls are in place to ensure that only designated staff members may admit and/or remove registrants from the register.

# Delivery against the Business Plan 2011

continued

## Fitness to Practise

### Objective

1. Implement fitness to practise processes that meet a range of external performance criteria

### Delivery against objective

In 2011, a review of the fitness to practise system was undertaken to determine the key requirements for change to improve performance and efficiency within the fitness to practise function and these are being addressed through a programme of operational, policy and legislative changes.

Two key changes were agreed in 2011. The first was the introduction of a triage process to manage complaints on receipt and to ensure that more serious cases are fast-tracked. This was implemented in November 2011. The second change involved the seeking of expert clinical advice at the outset of cases where appropriate. This change was effective from January 2012.

Further changes, requiring legislative amendment, were identified in 2011, and these will be taken forward in 2012. Key amongst these changes is the introduction of case examiners with powers to issue advice and warnings, agree and manage undertakings, and refer cases to a Practice Committee. To effect these changes will require an amendment to the Dentists Act and we will work with the Department of Health in 2012 to bring this about.

2. Implement a systematic process to evaluate fitness to practise procedures and outcomes

A compliance team was established in November 2011 with a remit to establish a quality assurance framework for the registration and fitness to practise processes. Through a programme of audit, this team will aim to identify scope for improvement to processes and their application. A programme of audit was begun in 2011 with the focus on administration and decision making at the investigation stage of fitness to practise cases. This programme will continue in 2012 and will broaden out to include all aspects of the registration and fitness to practise processes.

Objective	Delivery against objective
3. Implement an effective case-management system	<p>The development of a fit for purpose case management system was advanced throughout 2011. The system is designed to streamline the progress of fitness to practise cases and to provide effective reporting of performance and an auditable trail of decisions made in relation to cases.</p> <p>The case management system went live in April 2012.</p>
4. Clarify and communicate what constitutes the practice of dentistry	<p>Section 37 of the Dentists Act 1984 contains a clear definition of the practice of dentistry and this section is what the GDC bases all decisions on that involve determining what is, and what is not, dentistry. Section 37 reads as follows “(1) For the purposes of this Act, the practice of dentistry shall be deemed to include the performance of any such operation and the giving of any such treatment, advice or attendance as is usually performed or given by dentists”. Expert opinion has been obtained from an eminent Dental Professor to determine whether tooth whitening falls into this definition. The view of the Professor is unequivocal that performing tooth whitening requires someone to perform many of the skills taught on undergraduate dental courses and is therefore clearly the practice of dentistry. The GDC have written articles for publication in dental trade magazines and also published them on our website clarifying the considered opinion of the GDC regarding the definition of the practice of dentistry. In addition, there have been a number of successful prosecutions for illegal practice of dentistry that have all ended up as uncontested guilty-plea matters once the strength of evidence that supports the GDC view is seen by lawyers who represent the defendants.</p>

# Delivery against the Business Plan 2011

continued

## Education/Quality Assurance/Revalidation

### Objective

1. Ensure that our quality assurance of dental education and training fulfils our statutory purpose

### Delivery against objective

The GDC quality assures 84 programmes across 41 education and training providers and receives a number of new programme submissions each year. In 2011 eight new programme submissions were received and 26 inspections of programmes and final examinations were undertaken. Outcomes included eleven programmes which were found to be sufficient for registration, seven which required a re-inspection before a decision of sufficiency was made, or were found insufficient. Six programmes were awarded short term sufficiency.

2. Develop a framework of education outcomes aimed at assuring fitness to practise for initial, specialist and continuing registration

New Learning Outcomes for undergraduate dental education were agreed in 2011. This represents a step change in the GDC's approach to dental education. Quality Assurance processes are now being revised to support the new approach.

3. Implement a revalidation scheme for dentists and complete the development of a revalidation scheme for the rest of the dental team

Work aimed at developing a revalidation scheme for dentists was progressed in 2011. At the same time, a review of the current Continuing Professional Development scheme was begun, the aim being to identify how the scheme needs to be enhanced and integrated into a revalidation scheme in due course. A programme of research was designed and taken forward in relation to both CPD and revalidation. This was supported by extensive engagement with stakeholders.

4. Develop specialist lists across the dental team which positively reinforce patient and registrant choice and patient protection

There are 13 Specialties for Dentists and none for Dental Care Professionals. In 2011, ethical advertising guidance was agreed in order to ensure greater clarity on the use of specialist titles.

In 2011 consideration was given to a review of specialties and a regime of quality assurance of specialist training. This work is included in the policy programme for 2012.

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## Dental Complaints Service

### Objective

1. Resolve dental complaints from patients who receive private treatment in a fair, efficient, transparent and timely way

### Delivery against objective

In 2011, DCS logged 1,708 complaints, an increase of 14.5% on the previous year. The average time for resolution was eight days. 98% of cases were closed including 418 cases referred to fitness to practise (FtP) and 213 referred to NHS. A proportion were referred back to the dental professional for local resolution or to another organisation such as British Dental Health Foundation, British Dental Association and Citizens Advice Bureau. Of the 13 panel meetings which we held 5 refunds were given, 1 contribution towards remedial treatment was made and in 7 cases where there was no case to answer.

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# Regulation statistical report

## Registration

Every practising dentist and dental care professional (DCP) must be registered with the GDC. In order to join the register individuals must produce evidence of specified qualifications or pass an assessment. They must also meet health and character requirements. Dental care professionals include the following: clinical dental technician; dental hygienist; dental nurse; dental technician; dental therapist; orthodontic therapist.

Applications to join the register can be made in a number of ways. An applicant must show that he/she has one of the following:

- A recognised UK qualification
- A recognised European qualification
- A recognised non-European qualification
- Passed an assessment of suitability to register by a GDC panel assessment of skills and knowledge (in the case of non-European qualified persons with exempt person status); or
- Passed the Overseas Registration Exam (for non-European overseas qualified dentists who do not benefit from European Community rights)

## Specialist lists

The GDC also maintains lists of dentists who are suitably qualified or experienced to call themselves specialists in specific areas of dentistry.

There are 13 specialist lists. Dentists on these lists have been granted entry because they have met certain minimum standards of training. The routes for entry are determined by European and GDC regulations.

While any registered dentist can work in a particular branch of dentistry (such as orthodontics or oral surgery), only those who have demonstrated their suitability to use the title, either through applying on the basis of recognised qualifications or in certain circumstances an assessment of experience, knowledge and skill, can call themselves a 'specialist' in that field.

### The total number of individuals on the Dentists Register and the Dental Care Professionals Register at the end of 2011, split by gender

Register Group	Total number of people	Male	Female
Dentist	39,307	22,305	17,002
Dental Care Professional	58,880	6,063	52,817
<b>Total</b>	<b>98,187</b>	<b>28,368</b>	<b>69,819</b>

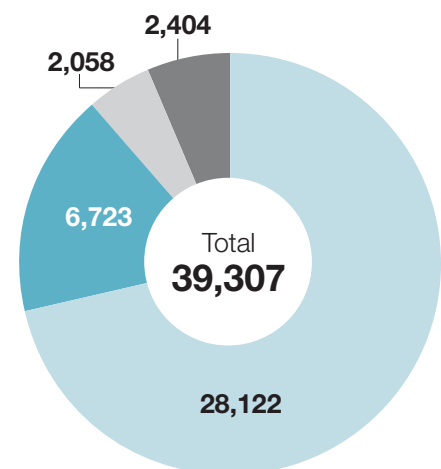
### The total number of individuals on the Dentists Register and the Dental Care Professionals Register, split by title

Title	Total number of titles	Added in 2011
Dentist	39,307	2,539
Clinical dental technician	226	102
Dental hygienist	5,962	357
Dental nurse	45,628	5,519
Dental technician	6,666	294
Dental therapist	1,800	247
Orthodontic therapist	212	80
<b>Total</b>	<b>99,801</b>	<b>9,138</b>

Note: this table counts the total number of each type of dental professional on the register. An individual who holds more than one title is counted once for each title. Therefore the overall number in this table will be greater than the total number of people counted in the previous table.

### Dentists on the register at the end of 2011, breakdown by where qualified

Where qualified	Count
UK qualified	28,122
EEA qualified	6,723
Overseas (other than EEA) qualified	2,058
UK overseas registration exam	2,404
<b>Total</b>	<b>39,307</b>



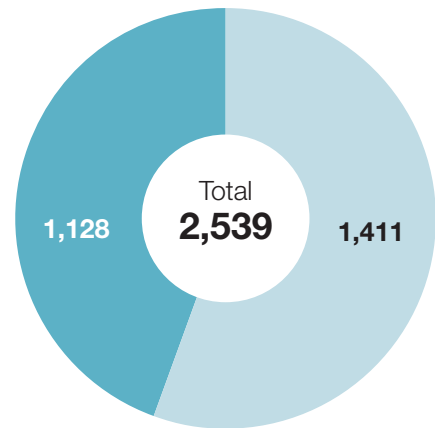


# Regulation statistical report

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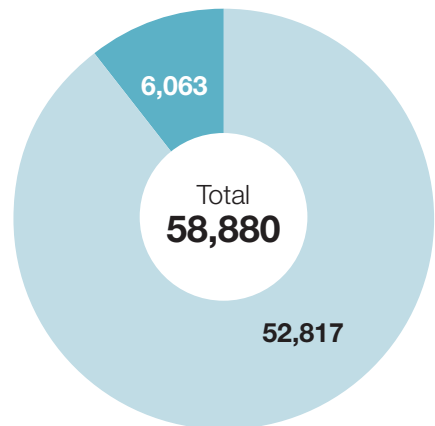
## Dentists added to the register in 2011, breakdown by gender

Gender	Count
Female	1,411
Male	1,128
<b>Total</b>	<b>2,539</b>



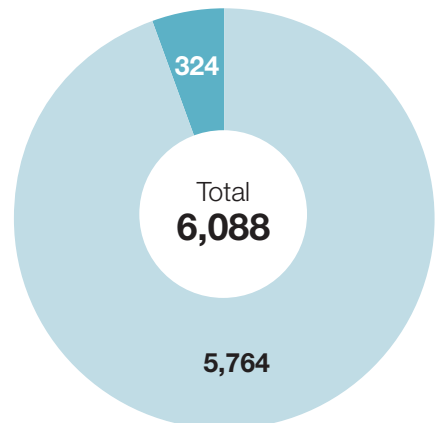
## Dental Care Professionals on the register at the end of 2011, breakdown by gender

Gender	Count
Female	52,817
Male	6,063
<b>Total</b>	<b>58,880</b>



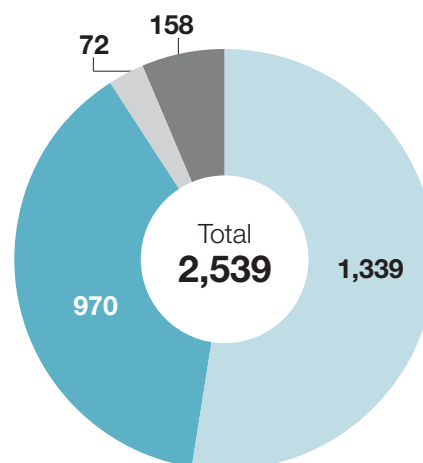
## Dental Care Professionals added to the register in 2011, breakdown by gender

Gender	Count
Female	5,764
Male	324
<b>Total</b>	<b>6,088</b>



### Dentists added to the register in 2011, breakdown of where qualified

Where qualified	Count
UK qualified	1,339
EEA qualified	970
Overseas qualified	72
UK Overseas registration exam	158
<b>Total</b>	<b>2,539</b>



### Breakdown of Specialist Lists as of December 2011

Specialty	Count
Dental and maxillofacial radiology	28
Dental public health	118
Endodontics	222
Oral and maxillofacial pathology	31
Oral medicine	77
Oral microbiology	7
Oral surgery	757
Orthodontics	1,297
Paediatric dentistry	234
Periodontics	305
Prosthodontics	409
Restorative dentistry	301
Special care dentistry	309
<b>Total</b>	<b>4,095</b>

**Note:** registrants may appear on more than one specialist list.

# Regulation statistical report

continued

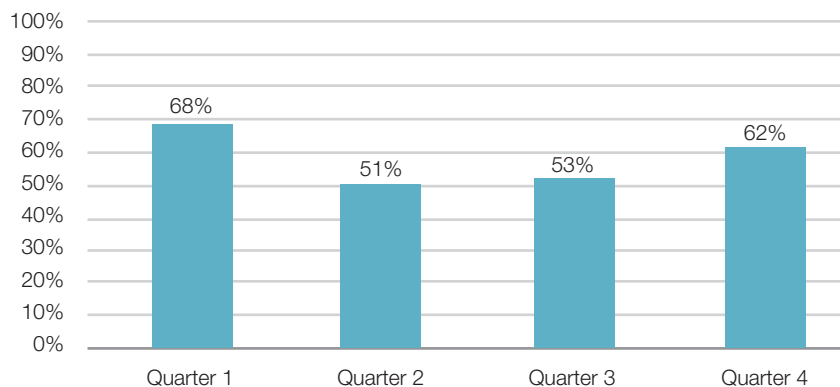
## Fitness to Practise

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

### Assessments

Referrals to the GDC's fitness to practise department go through an initial assessment process to establish whether or not they require further investigation.

#### Percentage of cases assessed within 60 days in 2011



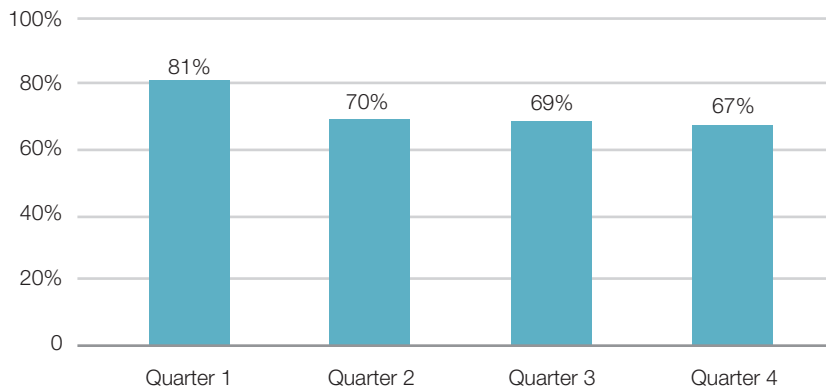
There has been a gradual increase in the percentage of cases achieving the target of having an assessment within 60 days. The increase in performance in quarter four can be attributed to the implementation of a new triage policy for all cases received.

### Investigating Committee

Matters which suggest possible impairment of fitness to practise are referred to an Investigating Committee (IC) panel. The IC panel consists of registrants and lay people, appointed through a process independent of the GDC. An Investigating Committee may decide that no further action is required or that an advice or warning letter would be sufficient. In potentially more serious cases, the IC panel may refer the matter to one of three Practice committees: the Professional Conduct Committee (PCC); the Professional Performance Committee (PPC); or the Health Committee (HC) for a formal hearing. Registrants referred to a Practice

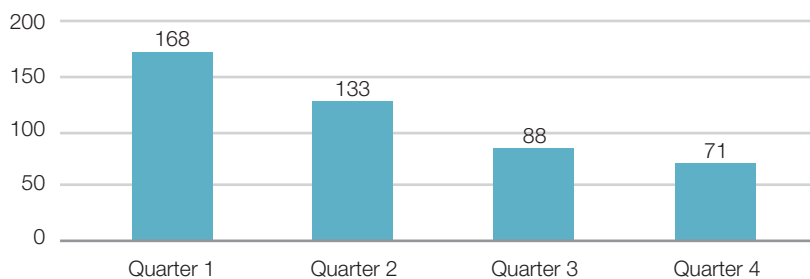
Committee will appear before an independent panel of lay and registrant members in a formal hearing. The GDC and the registrant both have the right to legal representation. At all stages of our procedures the Interim Orders Committee can suspend a registrant's registration or use conditions to restrict their practice.

### Percentage of cases reaching IC within six months 2011



There has been a slight decline in the number of cases reaching a committee during 2011, which is due to the fitness to practise team processing older IC cases, which has had an impact on performance figures for the IC.

### Number of cases not reaching IC within six months 2011



There has been a significant reduction in the number of live cases that have exceeded the six month target at the end of each quarter in 2011. This is due to an increase in the number of committees that are held and improvements to case management of IC cases.

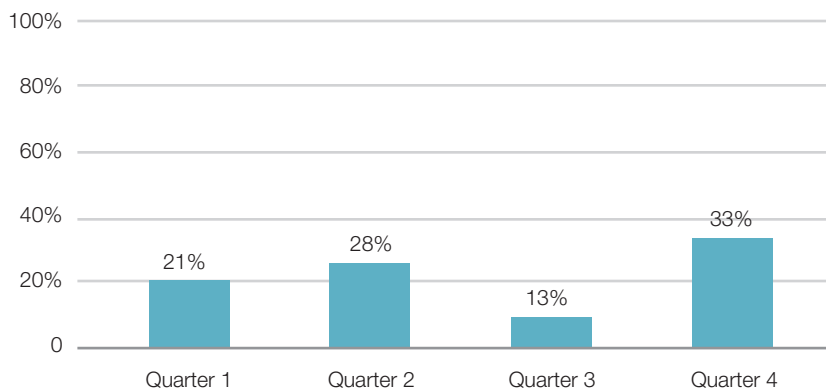
# Regulation statistical report

continued

## Hearings

An Investigating Committee may decide in potentially more serious cases, that the matter is referred to one of three Practice committees. Registrants referred to a Practice Committee will appear before an independent panel of lay and registrant members in a formal hearing. The GDC and the registrant both have the right to legal representation. At all stages of our procedures the Interim Orders Committee can suspend a registrant’s registration or use conditions to restrict their practice.

### Percentage of cases within target of IC to hearing within nine months 2011



While the percentage of cases being heard within nine months has remained relatively low during 2011, there has been improvement in quarter four. Investment in the hearings team this year, including more staff and increased hearings capacity is expected to result in improvements in the number of cases achieving the target in 2012.

The Council consists of 24 Members who were appointed in October 2009. There are 12 registrant Members and 12 lay Members. Alison Lockyer resigned as the Chair and as a member of the Council on 5 May 2011. Derek Prentice was elected as Deputy Chair and served from 20 May 2011 until 21 September 2011. The Council elected Kevin O'Brien as Chair from 22 September 2011. The Members of the Council are as follows:

Registrant members	Lay members	Chief Dental Officers <sup>2</sup>
Elizabeth Davenport	Grace Alderson	Barry Cockcroft (England)
Mary Dodd	Rosemary Carter	Donncha O'Carolan (Northern Ireland)
Helen Falcon	Peter Catchpole	Margie Taylor (Scotland)
Hazel Fraser	Robin Field-Smith	David Thomas (Wales)
Janet Goodwin	Alan MacDonald	
Wakkas Khan	David Murphy	
Anthony Kilcoyne	Grahame Owen	
Alison Lockyer <sup>1</sup>	Derek Prentice	
Kevin O'Brien	Neil Stevenson	
Mabel Slater	Linda Stone	
David Smith	Anne Marie Telford	
Denis Toppin	Carol Varlaam	

<sup>1</sup>Resigned 5 May 2011

<sup>2</sup>Chief Dental Officers are invited to attend the Council's meetings but are associate members and do not have a vote and are not counted in the quorum.

The Council of the GDC is supported by four standing non-statutory committees. In May 2011 the Council approved a new committee structure which came into effect following the September 2011 Council meeting. The committees are as follows:

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

# Council Members

continued

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The committees prior to September 2011 were as follows:

- Audit Committee
- Fitness to Practise Policy Committee
- Standards Committee
- Education Committee (until December 2011)
- Registration Committee
- Finance and Human Resources Committee

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

- Committee Structure Working Group
- Revalidation Working Group
- Dental Care Professionals 'in training' Group
- Employee Benefits Review Working Group
- Council Member Appraisal Group
- Scope of Practice Working Group
- Standards Working Group

The Dental Complaints Service (DCS) is assisted by an advisory board which comprises five Council members and four external members.

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

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

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

These committees are:

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



These committees are appointed by the Appointments Committee which comprises eight non-Council lay members and dental professionals who assist the Council in the exercise of any function relating to the appointment of statutory committee members, including the recruitment, selection, appraisal and disciplining of such members.

### Members attendance, fees and expenses

Council Member	Council/Committee/Working Group/ Task and Finish Group attendance	Chair's Fee £	Members' Fees £	Members' Expenses £	Tax and NI £	Total £
Grace Alderson	Council	5/5	9,167	3,997	3,297	16,461
	DCPs 'In-Training' Group	2/2				
	Policy Advisory Committee	2/2				
	Registration Committee	3/3				
	Remuneration Committee	2/2				
	Standards Review Working Group	3/3				
	Council Member Appraisal Group	4/4				
Rosemary Carter	Council	5/5	9,504	4,044	1,232	14,780
	Audit Committee (pre-Sept)	5/5				
	Audit Committee (post-Sept)	1/1				
	Committee Structure Working Group	2/2				
	Remuneration Committee	2/2				
Peter Catchpole	Council	3/5	5,229	841	103	6,173
	Audit Committee (post-Sept)	1/1				
	Standards Committee	1/2				
Elizabeth Davenport	Council	4/5	3,569	181	133	3,883
	Policy Advisory Committee	2/2				
	Registration Committee	3/3				
Mary Dodd	Council	5/5	5,034	2,602	2,072	9,708
	DCPs 'In-Training' Group	2/2				
	Employee Benefits Review Group	2/3				
	Finance & HR Committee	3/4				
	Financial & Business Planning Advisory Committee	1/1				
	Registration Committee	2/3				
	Helen Falcon	Council				
Audit Committee (post-Sept)		1/1				
Education Committee		9/9				
DCPs 'In-Training' Task & Finish Group		2/2				

# Council Members

continued

Council Member	Council/Committee/Working Group/ Task and Finish Group attendance	Chair's Fee £	Members' Fees £	Members' Expenses £	Tax and NI £	Total £
Robin Field-Smith	Council 5/5 Committee Structure Working Group 1/2 Employee Benefits Review Group 3/3 Finance & HR Committee 4/4 Financial & Business Planning Advisory Committee 1/1 Scope of Practice Working Group 3/3		7,723	1,272	777	9,772
Hazel Fraser	Council 5/5 Audit Committee (post-Sept) 1/1 Committee Structure Working Group 2/2 FtP Policy Committee 3/3 Council Member Appraisal Group 4/4		8,758	3,440	1,283	13,481
Janet Goodwin	Council 5/5 DCPs 'In-Training' Group 2/2 Financial & Business Planning Advisory Committee 1/1 Registration Committee 3/3 Standards Review Working Group 3/3 Council Member Appraisal Group 4/4		8,747	6,454	2,795	17,996
Wakkas Khan	Council 4/5 Remuneration Committee 2/2 Audit Committee (pre-Sept) 5/5		6,051	5,968	730	12,749
Anthony Kilcoyne	Council 5/5 Policy Advisory Committee 0/2 Standards Committee 2/2 DCS Advisory Board 1/4		4,435	3,555	3,145	11,135
Alison Lockyer (resigned 5 May 2011)	Council 1/1 Council Member Appraisal Group 1/1	25,227		4,648	1,037	30,912
Alan MacDonald	Council 5/5 Audit Committee (pre-Sept) 5/5 Audit Committee (post-Sept) 1/1 Revalidation Working Group 4/4		12,205	9,555	3,830	25,590
David Murphy	Council 5/5 Employee Benefits Review Group 3/3 Finance and HR Committee 4/4 Financial and Business Planning Advisory Committee 0/1		4,842	8,206	7,248	20,296
Kevin O'Brien	Council 5/5 Education Committee <sup>1</sup> 7/7 Committee Structure Working Group 2/2 Remuneration Committee 0/2	10,242 <sup>2</sup>	6,403	10,149	3,692	30,486
Grahame Owen	Council 5/5 Financial & Business Planning Advisory Committee 1/1 Fitness to Practise Policy Committee 4/4 DCS Advisory Board 4/4		8,559	2,373	1,385	12,317

Council Member	Council/Committee/Working Group/ Task and Finish Group attendance		Chair's Fee £	Members' Fees £	Members' Expenses £	Tax and NI £	Total £
Derek Prentice	Council	5/5	21,074 <sup>3</sup>	5,199	355	269	26,897
	Employee Benefits Review Group	3/3					
	Finance and HR Committee	4/4					
	Policy Advisory Committee	2/2					
	DCS Advisory Board	4/4					
Mabel Slater	Council	5/5		6,567	5,389	2,741	14,697
	DCPs 'In-Training' Group	1/2					
	Education Committee	8/9					
	Policy Advisory Committee	2/2					
	DCS Advisory Board	4/4					
David Smith	Council	5/5		11,287	5,984	3,182	20,453
	DCPs 'In-Training' Group	2/2					
	Policy Advisory Committee	2/2					
	Revalidation Working Group	3/4					
	Standards Committee	2/2					
	Standards Review Working Group	3/3					
Neil Stevenson	Council	5/5		8,779	6,826	4,688	20,293
	Education Committee	8/9					
	Policy Advisory Committee	2/2					
	Council Member Appraisal Group	4/4					
Linda Stone	Council	5/5		7,120	3,155	1,989	12,264
	FtP Policy Committee	3/3					
	Policy Advisory Committee	2/2					
	Committee Structure Working Group	1/2					
Anne Marie Telford	Council	5/5		7,164	6,168	4,439	17,771
	Standards Committee	2/2					
	Standards Review Working Group	3/3					
	Policy Advisory Committee	2/2					
	DCS Advisory Board	3/4					
Denis Toppin	Council	5/5		13,080	11,117	4,298	28,495
	Audit Committee (pre-Sept)	5/5					
	Committee Structure Working Group	2/2					
	Financial and Business Planning Advisory Committee	1/1					
	Revalidation Working Group	4/4					
	Standards Review Working Group	3/3					
Carol Varlaam	Council	5/5		6,836	220	92	7,148
	FtP Policy Committee	3/3					
	Policy Advisory Committee	2/2					
	Revalidation Working Group	4/4					

<sup>1</sup>Kevin O'Brien resigned from the Education Committee after he was elected as Chair on 22 September 2011

<sup>2</sup>Remitted to Kevin O'Brien's principal employer, The University of Manchester

<sup>3</sup>As deputy Chair 20 May 2011 to 21 September 2011

# Council Members

continued

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## **Members' fees and expenses**

These figures represent the fees and expenses paid to Council Members during the year ending 31 December 2011. Fees and expenses are due to Council Members for attendance at Council meetings and meetings of Council committees, working groups, and advisory boards. The Chief Dental Officers do not claim fees for their work with the General Dental Council.

The Council members are appointed from across the UK. Their fees and expenses reflect the number of meetings attended and different travelling distances for the individuals involved. The treatment of Members' taxation and National Insurance (NI) contributions has an impact on these figures.

## **Members' Fees**

Council members' fees are administered through the PAYE system. Tax and employees' National Insurance are deducted. The GDC bears the cost of employers' NI, which is included in the members' fees reported. Council members' fees are taxable except where HM Revenue and Customs have issued an NT (no tax) coding.

## **Expenses**

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

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

## Remuneration

In 2011, the Executive Management Team comprised:

- Evlynn Gilvarry, Chief Executive and Registrar
- Mike Browne, Director of Policy and Communications
- Frances Low, Director of Governance (appointed 4 January 2011)
- Neil Marshall, Director of Regulation (appointed 14 February 2011)
- Graham Masters, Director of Finance and Corporate Services (appointed 1 March 2011)

	Emoluments	Emoluments	Accrued Pension	Accrued Pension
	2011	2010	2011	2010
	£'000	£'000	£'000	£'000
<b>Evlynn Gilvarry</b>				
Chief Executive and Registrar	132*	28**	25	–
<b>Mike Browne</b>				
Director of Policy and Communications	100*	93	22	–
<b>Graham Masters</b>				
Director of Finance and Corporate services	80	–	8	–
<b>Neil Marshall</b>				
Director of Regulation	93	–	5	–
<b>Frances Low</b>				
Director of Governance	96	–	–	–
	<b>501</b>	<b>121</b>	<b>60</b>	<b>–</b>

\*The payments made to Evlynn Gilvarry and Mike Browne in lieu of annual leave not taken included in their respective emoluments totals are:

Evlynn Gilvarry	£11,421
Mike Browne	£1,865

\*\*For the purposes of comparison, Evlynn Gilvarry's salary was £120,000 in 2010.

# Management

continued

## Staff Matters

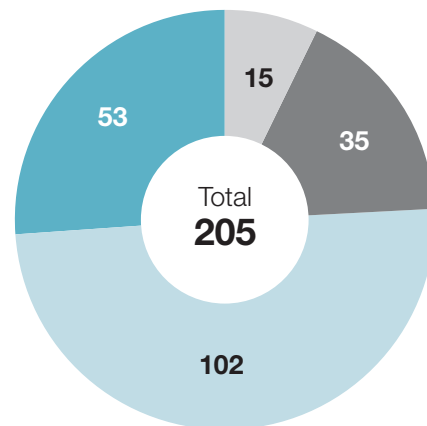
At the end of 2011 the GDC employed 205 staff (2010:172). This increase results from the restructure and expansion of our fitness to practise/hearings function, which at the end of 2011 had 76 staff in post (2010: 49). In addition we have reduced our reliance on temporary and interim staff, replacing them with more cost effective permanent employees.

### Staff service profile

The number of people with less than one year of service reflects recent expansion and an historic turnover rate. Staff turnover (calculated as leavers for all reasons, divided by average number of staff in post) in 2011 was 14.9% (2010: 32.9%).

#### Length of service of GDC staff December 2011

10 years +	15
5-10 years	35
1-5 years	102
Less than 1 year	53
<b>Total</b>	<b>205</b>



### Age

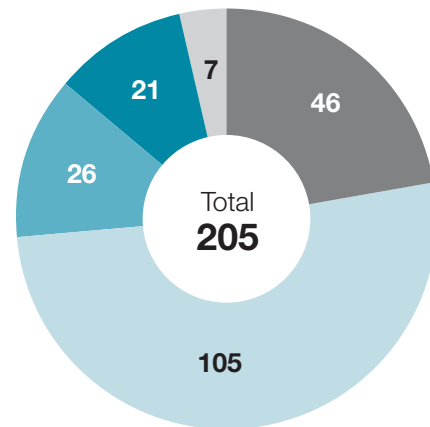
Our employees are 60% female (2010: 64%). Older people are under represented in our workforce, with those aged 55+ representing 8.3% of the workforce (2010: 6.3%).

### Ethnicity

Our workforce is drawn predominantly from Greater London and the available data suggests GDC staff ethnicity broadly reflects the ethnic diversity of the city. Ethnicity data is collected upon appointment and a reminder to update it is sent to staff annually.

**Declared ethnic origin of GDC staff December 2011**

■ Prefer not to say	46
■ White	105
■ Asian	26
■ Black African/Caribbean	21
■ Other	7
<b>Total</b>	<b>205</b>

**Employee involvement**

The GDC has an elected staff forum. A revised constitution was agreed in 2011 and a new forum appointed to represent staff in all teams and locations. New members of the staff forum received 2 days training in staff representation and the forum meets bi-monthly. The meetings are chaired by a member of the Executive Management Team.

The GDC undertakes a bi-annual staff survey resulting in a comprehensive action plan based on the findings. Regular staff meetings are used to report progress.

Meetings of all staff are held at least quarterly. This ensures all staff had an opportunity to question the Chief Executive and the Executive Management Team about any topic.

All managers are required to seek anonymous feedback from their staff teams about their performance during the year. This is fed back as part of the performance appraisal system.

The GDC makes extensive use of the intranet for internal communications and there are opportunities for staff to express their views. An internal newsletter is produced monthly, with more frequent updates when required.

Where changes are proposed or discussed that might impact on staff, consultation meetings are held, regardless of whether formal consultation is a requirement. This enables the Executive to consider staff views when making decisions about strategy systems and structures.



# Management

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continued

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## Stakeholder engagement

### Patients and the public

In 2011, the GDC agreed principles for public and patient engagement and a programme of related activity was drawn up. We commissioned a survey of a representative sample of patients and the public across the UK to help inform our work.

The survey provided evidence about practical measures that promote patient confidence in dentistry with a consensus about the importance of clear communication about treatment options and efficient administration. The patient and public survey was carried out by COMRES in April 2011 and the findings were fed into ongoing reviews of regulatory policies, including the review of standards.

We produced our patient information leaflet, Smile, in the four most common languages in the UK after English – Urdu, Bengali, Chinese and Punjabi. A patient information leaflet on tooth whitening was published in the spring, coinciding with a publicity drive about the importance of ensuring such treatment is conducted by a dentist or a dental therapist or hygienist who is working on a dentist's prescription.

### Registrants

In 2011, we commissioned a survey of registrants aimed at informing our work on reviews of the standards, scope of practice, and continuing professional development. The survey was conducted in May and June 2011 by Ipsos MORI.

In 2011, we re-launched the Gazette – the GDC's publication for the dental team. A key aim was to ensure the Gazette's contents included helpful, relevant information e.g. learning points arising from fitness to practise decisions.

We produced an online-only leaflet entitled Advice for Overseas Qualified Dental Professionals. This is aimed at clarifying the requirements for registration for those wishing to work in the UK.

Five registrant events were held in 2011, in Belfast, Edinburgh, Birmingham, Cardiff and Newcastle. They included research workshops on the standards review and the CPD review.

Almost 6,000 registrants responded to an online survey carried out as part of our review of our Continuing Professional Development (CPD) scheme. The survey was carried out by ERS: Research. This will be followed by further research to include an evaluation of risk in the practice of dentistry in the UK.

We also sought views on:

- Proposals to modernise fitness to practise procedures. This work is part of the on-going review of the GDC's fitness to practise process.
- Guidelines for temporary registration

We fulfilled 41 speaking engagements in 2011. Popular themes included a general update on the GDC's work, standards and fitness to practise.

### Other stakeholders

In 2011 we continued a significant programme of stakeholder meetings, including more frequent engagement with stakeholders in Scotland, Wales and Northern Ireland, the outcomes of which are now reported at each Council meeting.

Further events were held in London and Edinburgh in autumn 2011 as part of the Standards review. These were held to engage key figures from professional associations, defence organisations, education establishments and the NHS (including clinical directors and consultants in dental public health).

### Procurement

Our procurement policy sets out our procurement objectives and how we intend to achieve them.

The underpinning values which will guide our procurement include our commitment to value for money, sustainability, equality, health and safety and supplier diversity.

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

The General Dental Council will strive to achieve and deliver more for less in the current economic climate through a continuing programme of efficiency savings (whilst ensuring that the GDC meets its statutory duties).

### Health and safety

The General Dental Council continues to be committed to promoting a healthy and harm-free environment. Health and Safety issues are regularly reviewed by the Executive Management Team and the GDC Health and Safety Committee, which was restructured in 2011.

A fire risk assessment which was undertaken in 2011 found no major issues. As part of our commitment to provide a safe environment for our staff and visitors, a general risk assessment will be undertaken in 2012.

An e-learning health and safety system was acquired in 2011 to provide easily accessible training and assessments for staff.

### Environmental

All confidential waste and mixed waste is recycled. We require our contractors to undertake scheduled preventative maintenance to reduce plant breakdowns, and also to ensure compliance with legal obligations to provide a safe environment for staff and visitors. All of our contractors undergo a strict independent vetting procedure which includes an annual review of their risk assessments and method statements. Their performance is also under continuous review to ensure their contracted obligations are being met.

# Management

continued

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## **Equality and diversity**

The GDC provides equality and diversity training for new staff and uses an eLearning portal to ensure that all staff have access to refresher training. Equality and diversity training was also provided during induction for new panellists appointed in 2011.

During the year the GDC commissioned an equalities review from an external consultant and adopted a detailed action plan as a result. Progress in implementing the action plan is reported to the Council.

## For the year ended 31 December 2011

## Analysis of Income and Expenditure by Regulatory Function

The accounts on page 46 show income and expenditure in standard accounts format. In order to provide stakeholders with additional information, the following table shows income and expenditure by regulatory function.

	2011 £'000	2011 £'000	2010 £'000	2010 £'000
<b>Income</b>				
Registration	29,841		22,425	
Overseas Registration Exam	807		1,925	
Other operating income	47		12	
		<b>30,695</b>		<b>24,362</b>
<b>Expenditure</b>				
<b>Regulatory activities:</b>				
Fitness to Practise and Hearings	14,432		12,709	
Registration	2,490		2,371	
Overseas Registration Exam	796		1,936	
Policy and Stakeholder Management	1,604		1,473	
Governance	1,505		1,056	
Quality Assurance	760		668	
Dental Complaints Service	546		319	
		<b>22,133</b>		<b>20,532</b>
<b>Support activities:</b>				
Finance, HR and CEO	2,732		2,918	
Accommodation and Office Services	1,643		1,648	
Information Technology	1,638		1,217	
Depreciation and Amortisation	620		481	
		<b>6,633</b>		<b>6,264</b>
<b>Total Expenditure</b>		<b>28,766</b>		<b>26,796</b>
Investment Income		235		138
<b>Surplus/(Deficit) before Taxation</b>		<b>2,164</b>		<b>(2,296)</b>
Taxation		63		(132)
<b>Retained Surplus/(Deficit) after Taxation</b>		<b>2,227</b>		<b>(2,428)</b>

# Financial review

continued

## For the year ended 31 December 2011

The General Dental Council is funded predominantly from fees paid by dentists and dental care professionals who are required under the Dentists Act to be registered with the GDC in order to practise dentistry in the United Kingdom. Fees are also paid by dental professionals to maintain their entry on our specialist lists. In 2011, the annual retention fee was increased from £438 to £576 for dentists, and from £96 to £120 for dental care professionals. This was the first increase since 2007 and was considered necessary to fund additional regulatory work arising from a surge in the volume of fitness to practise cases, whilst maintaining a prudent level of reserves.

Following a deficit of £2.4m in 2010, a surplus of £2.2m was generated in the year to 31 December 2011, increasing the general reserves to £13.6m (2010 – £11.2m). The need for further expenditure to erase a backlog of fitness to practise cases and to improve our processes, means that a deficit budget is projected for 2012. This will be funded from the 2011 increase in the general reserves.

### Income:

Total income during the financial year increased to £30.7m (2010 – £24.4m). The increase was mainly due to:-

- Additional income of £6.5m, arising from higher annual retention fees.
- Income of £0.8m, arising from an additional 2,539 Dentists and 6,599 Dental Care Professionals joining the register in 2011.
- 196 new Specialist List entries, which generated an additional income of £0.1m.

### Expenditure:

During 2011, a new executive team resulted in a change of structure and organisational responsibility for some functions. The 2010 expenditure by function has been restated to show costs reported on the same basis as they are in 2011.

Total expenditure increased to £28.8m in 2011 (2010 – £26.8m) for the following reasons:-

- Although legal and professional costs have decreased, those directly associated with fitness to practise hearings increased to £7.5m (2010 – £7.1m), largely due to an increase in the average length of all cases heard from 3 to 4 days.
- Meeting fees and expenses rose to £5.5m (2010 – £4.7m), largely due to an increase in the number of scheduled hearing days from 582 to 766.
- Staff costs rose to £10.1m (2010 – £9.2m), largely as a result of the restructure of the Regulation directorate. Pension costs increased to £1m (2010 – £0.7m) reflecting a greater number of higher paid members of the scheme newly recruited in 2010 and 2011, compared with the number of members at the same level of seniority in 2010.
- Office costs rose to £1.4m (2010 – £1.3m) due to higher business rates and architects' fees incurred relating to the proposed redevelopment of our Wimpole Street building.

## For the year ended 31 December 2011

During the year, the GDC embarked upon initiatives that will continue through 2012 to generate efficiency savings. Efficiencies achieved in 2011 equate to a saving of £0.8m (3% of the current cost base) which will grow to £3m in 2012, and in excess of £4m from 2013. These savings will be used to fund the programme of improvement of the fitness to practise function.

### Pension fund:

In accordance with the financial reporting standard for pension costs, IAS 19, the GDC's pensions advisor valued the pension scheme as at 31 December 2011. This does not relate to the triennial valuation that is due in April 2012. According to the advisor's analysis, the scheme experienced a net actuarial loss in fund value for 2011 of £598,000, against that reported in last year's accounts. Meanwhile, payments into the plan and interest received were exceeded by the payments from the plan by £133,000. This resulted in an overall loss on the pension scheme of £731,000, decreasing the pension surplus to £2,540,000 (2011) from £3,271,000 (2010).

### Liquidity risks:

The cash balances of the General Dental Council increased to £36.4m, (2010 – £33.4m). Of that, £22.1m related to registrant fees paid in advance at 31 December 2011. These balances are cyclical and peak in December/January and July/August. Cash levels are depleted between these periods. Receipts peak in December when dentists pay their annual retention fee, and in July when dental care professionals pay their annual retention fee. GDC expenditure is evenly spread throughout the year.

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

### Reserves:

Having reviewed its Reserves Policy, the GDC in December 2011 agreed a revised policy which has regard for the:

- Objectives of the GDC in pursuit of our statutory and regulatory responsibilities
- Risks to income and expenditure
- Planned major capital spending programmes.

In setting a target level for the reserves, it was considered that reserves within a range of four to six months of annual operating expenditure were appropriate. This range is subject to annual consideration by the GDC's Financial and Business Planning Advisory Committee when it proposes the budget for the following year for approval by the Council.

# Financial review

continued

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## **For the year ended 31 December 2011**

### **External auditors**

The accounts have been audited by Crowe Clark Whitehill LLP of St Bride's House, 10 Salisbury Square, London EC4Y 8EH and in accordance with the Dentists Act 1984 by the Comptroller and Auditor General, Amyas C E Morse, National Audit Office, 157-191 Buckingham Palace Road, Victoria, London SW1W 9SP. The independent audit report can be found on page 43 of this report, and the certificate and report of the Comptroller and Auditor General on page 45.

Kevin O'Brien

Chair  
17 May 2012

Evlynne Gilvarry

Chief Executive and Registrar  
17 May 2012

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



## For the year ended 31 December 2011

Under the Dentists Act 1984, the General Dental Council is required to prepare annual accounts in the form determined by the Privy Council. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the General Dental Council and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the GDC and the Chief Executive as Accounting Officer are required to:

- Observe the Accounts Determination issued by the Privy Council, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards, as set out in the Accounts Determination, have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going-concern basis, unless it is not appropriate to do so.

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



# Statement on internal control

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## Scope of responsibility

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

In making my assessment, I have relied on discussions with internal auditors and others, together with internal audit and other reports and the risk registers produced during the period.

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

## Capacity to handle risk

During 2011 I held the position of Chief Executive and Registrar. In the course of 2011, three new permanent Directors took up their posts, thus completing the establishment of the Executive Management Team. Each director undertook a review of the requirements of the organisation to deliver the GDC's functions effectively. The consequent restructuring and action plans to address weaknesses and bring about improvements, began in 2011 and will continue through the early part of 2012. In 2011 the GDC filled its budgeted number of permanent staff, thereby reducing the risks associated with the previous period of instability.

In 2011, in order to enable the Council to act strategically and hold the executive to account, the Council agreed the matters reserved to the Council and matters delegated to the Chief Executive and approved a new committee structure aimed at supporting the Council in making properly informed decisions. All papers considered by the Council and Committees include a risk analysis of the issues covered.

Responsibility for risk management within the GDC is as follows:

- The governing body, the Council, comprising of 24 independently appointed members (detailed in the section on Council Members).
- An Executive Management Team comprising the Chief Executive and Registrar, the Director of Governance, Director of Regulation, Director of Finance and Corporate Services and the Director of Policy and Communications. Each director is responsible for, and accountable to, the Chief Executive for the management of corporate risks that relate to the work of their directorates. There are delegated authorities from the Chief Executive to directors to make decisions and incur costs as specified in the Financial Policies.
- The Audit Committee is responsible for assuring the Council in relation to the integrity of financial statements, the GDC's governance, internal control and risk management systems and the effectiveness of the internal and external audit systems, including whether the actions identified in audit reports are carried out. Until September 2011 financial matters were reviewed by the Finance and Human Resources Committee before they were presented to the Council. It reviewed the budget, business plan and human

resources issues. From September 2011, financial matters are reviewed before being presented to the Council by the Financial and Business Planning Advisory Policy Committee. The new Remuneration Committee advises the Council on remuneration and human resources issues.

### **The risk and internal control framework**

Strategic risks are assessed by the Executive, reviewed by the Audit Committee and reported to the Council at each meeting. During 2011 the Executive and the Audit Committee continued to review and develop the risk management system in order to improve – at both strategic and operational levels – the way in which risk is identified and mitigated. As a result the internal auditors, reporting in February 2012, upgraded the GDC's appreciation of risk from "risk naïve" to "risk aware" and considered that overall the risk assurance level was "adequate in most respects". Work will continue during 2012 to ensure these improvements are fully embedded within the organisation.

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

As set out in the annual report for 2010 the internal auditors, PKF, recommended the following:

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

Taking each of these recommendations in turn:

- A full Executive Management Team was in place in March 2011.
- A strategic risk register supported by operational risk registers were developed and reports are made to each meeting of the Audit Committee and the Council.
- Financial and operational performance reports are considered by the Executive Management Team on a monthly basis and by the Council at each meeting (quarterly).
- A caseworker manager is in post in the fitness to practise team which has improved management and the provision of targeted training.
- Control weaknesses were identified and addressed resulting in PKF's assessment that risk management within the GDC was 'adequate in most respects'.

# Statement on Internal Control

continued

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In February 2012 PKF concluded that the internal audits in 2011 showed that overall internal control had improved and that going forward the most significant internal control issues for the GDC are:

- Completing the work to establish risk management at strategic and operational levels in a workable format.
- Building on the Business Information Systems project changes and continuing to strengthen financial and operational performance monitoring and the flow of information to the Executive Management Team and the Council.
- Ensuring that the progress made in improving the performance of the Fitness to Practise function continues.
- Implementing the outcomes-based assessment model for educational courses and delivering the planned programme of inspections.
- Addressing identified control weaknesses through the agreed actions and continuing to review activities to assess their appropriateness for meeting the GDC's objectives.

## **CHRE enquiry**

In August 2011 the Secretary of State asked the CHRE to report to him on allegations made by the former chair, Alison Lockyer. The report has not yet been published. During 2011 the GDC addressed the organisational weaknesses which contributed to the issues which were the subject of the enquiry. In particular:

- The Council adopted a new procedure for dealing with complaints in respect of Council members.
- Support and training for the Investigating Committee was improved.

## **Introduction of new technology**

In 2011 considerable resources were devoted to the development of a new CRM system. The first phase of the new system – a case management system for the fitness to practise function – was introduced in April 2012. The project, which is aimed at streamlining all of the GDC's statutory functions, is being overseen by a board chaired by the Chief Executive and comprising of senior directors and a member of the Council. The concern of the board has been to ensure that the system is properly specified, adequately tested and with the provision of sufficient staff training in advance of going live.

## **Other new issues**

In 2011, the European Commission consulted and made proposals on amendments to the directive on the recognition of professional qualifications. Along with other regulators, the GDC made representations in respect of the proposals, for example on the ability of regulators to test language ability. The GDC is working with the Department of Health and the universities to ensure that the UK's provision of dental training is appropriately delivered within the parameters of the revised directive.

### **Data breaches**

In 2011 we noted 14 incidents involving data breaches, two of which the GDC self-reported to the Information Commissioner but resulted in no formal action. All action in relation to the breaches is now complete and they have been closed. As a result of these breaches we have reviewed individual processes and wider procedures and made changes to reduce risk as far as possible. We have instigated new procedures and fed learning into our review of FTP standards and corporate work on a Case Management System which will incorporate alerts and prompts at key process stages. New posts have been created (legally qualified Committee Secretaries and a Casework Support Manager) and internal Data Protection and other training, especially for FTP staff, has been provided.

Evlynne Gilvarry  
Chief Executive and Registrar

17 May 2012

Accounts  
2011

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

11

We have audited the financial statements of the General Dental Council for the year ended 31 December 2011 which comprise the Income and Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Reserves and the related notes numbered 1 to 22.

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

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

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

As explained more fully in the Statement of the Council and Chief Executive's Responsibilities, the Council and Chief Executive as Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

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

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

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

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

# 11

continued

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## **Opinion on financial statements**

In our opinion, the financial statements:

- give a true and fair view of the state of the Council's affairs as at 31 December 2011 and of its deficit / surplus for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union; and
- have been prepared in accordance with the requirements of the Dentists Act 1984 and the directions issued thereunder by the Privy Council.

Crowe Clark Whitehill LLP

Statutory Auditor

London

17 May 2012

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

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I certify that I have audited the financial statements of the General Dental Council for the year ended 31 December 2011 under the Dentists Act 1984. The financial statements comprise the Income and Expenditure Account, the Statements of Financial Position, Cash Flows, Changes in Reserves and the related notes. These financial statements have been prepared under the accounting policies set out within them. As part of the notes, I have also audited the information on the Chair and Executive Management Team remuneration in the Annual Report that is described in that report as having been audited.

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

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

## Scope of the audit of the Financial Statements

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

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

## Opinion on regularity

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

## Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the General Dental Council's affairs as at 31 December 2011 and of its surplus for the year then ended; and
- the financial statements have been properly prepared in accordance with the Dentists Act 1984 and the directions issued thereunder.

## Opinion on other matters

In my opinion:

- the information given in the Management and Financial Review Sections within the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Matters on which I report by exception

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

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

## Report

I have no observations to make on these financial statements.

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

28 May 2012



# Income and expenditure account

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## For the year ended 31 December 2011

	Note	2011 £'000	2010 £'000
<b>Income</b>			
Fees	2	29,841	22,425
Overseas Registration Exam	3	807	1,925
Miscellaneous	3	47	12
<b>Total operating income</b>		<b>30,695</b>	<b>24,362</b>
<b>Expenditure</b>			
Staff costs	5	10,126	9,219
Legal and professional fees	6	9,471	10,047
Council and Committee meetings	7	5,496	4,694
Administration	8	2,338	1,821
Accommodation	9	680	562
Communications and Publications	10	655	453
<b>Total operating expenditure</b>		<b>28,766</b>	<b>26,796</b>
<b>Surplus/(deficit) after operational expenditure</b>		<b>1,929</b>	<b>(2,434)</b>
Investment income	4	235	138
<b>Surplus/(deficit) for year after investment income</b>		<b>2,164</b>	<b>(2,296)</b>
Taxation	11	63	(132)
<b>Retained surplus/(deficit) after taxation</b>		<b>2,227</b>	<b>(2,428)</b>
<b>Other comprehensive income/(expenditure)</b>			
Unrealised (losses)/gains on investments	14	(48)	92
Actuarial (losses)/gain on pension scheme assets	19	(598)	1,223
<b>Total other comprehensive (expenditure)/income</b>		<b>(646)</b>	<b>1,315</b>
<b>Total comprehensive income/(expenditure) for the year</b>		<b>1,581</b>	<b>(1,113)</b>

All income and expenditure relates to continuing activities

# Statement of financial position

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## At 31 December 2011

	Note	2011 £'000	2010 £'000
<b>Non-current assets:</b>			
Property, plant and equipment	12	2,977	2,846
Intangible assets	13	681	515
Financial assets	14	579	626
Provision for pension asset	19	2,540	3,271
<b>Total non-current assets</b>		<b>6,777</b>	<b>7,258</b>
<b>Current assets:</b>			
Trade and other receivables	15	428	397
Cash and cash equivalents	16	36,411	33,435
<b>Total current assets</b>		<b>36,839</b>	<b>33,832</b>
<b>Total assets</b>		<b>43,616</b>	<b>41,090</b>
<b>Current liabilities</b>			
Trade and other payables	17	4,620	3,612
Other liabilities	17	15	15
Deferred income	17	22,094	22,026
Provisions	18	4	4
<b>Total current liabilities</b>		<b>26,733</b>	<b>25,657</b>
<b>Non-current assets plus net current assets</b>		<b>16,883</b>	<b>15,433</b>
<b>Non-current liabilities:</b>			
Provisions	18	206	210
Other payables	17	133	260
<b>Total non-current liabilities</b>		<b>339</b>	<b>470</b>
<b>Assets less liabilities</b>		<b>16,544</b>	<b>14,963</b>
<b>Reserves</b>			
General reserve		13,600	11,240
Pension reserve		2,540	3,271
Unrealised gains on investment reserve		404	452
<b>Total reserves</b>		<b>16,544</b>	<b>14,963</b>

The financial statements were approved by the Council Members and were signed on their behalf on 17 May 2012 by: Kevin O'Brien, Chair. Evlynn Gilvarry, Chief Executive and Registrar.

Kevin O'Brien

Evlynn Gilvarry

# Statement of cash flows

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## For the year ended 31 December 2011

	Note	2011 £'000	2010 £'000
<b>Cash flows from operating activities</b>			
Surplus/(deficit) from operating activities		1,929	(2,434)
Depreciation and amortisation		620	481
Loss on disposal of property, plant and equipment		3	–
(Increase)/decrease in trade and other receivables	15	(31)	62
Increase in trade payables and other liabilities	17	949	5,543
Pension reserve funding movements	19	133	(43)
Deferred tax	11	108	(104)
Use of provisions	18	(4)	19
<b>Net cash inflow from operating activities</b>		<b>3,707</b>	<b>3,524</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	12	(591)	(273)
Purchase of intangible assets	13	(338)	(337)
Asset write off		–	2
Proceeds from sale of assets		9	–
Purchase of financial assets	14	(1)	(3)
Investment income	4	235	138
<b>Net cash outflow from investing activities</b>		<b>(686)</b>	<b>(473)</b>
Tax paid		(45)	(28)
<b>Net increase in cash and cash equivalents in the period</b>		<b>2,976</b>	<b>3,023</b>
<b>Cash and cash equivalents at the beginning of the period</b>	16	<b>33,435</b>	<b>30,412</b>
<b>Cash and cash equivalents at the end of the period</b>	16	<b>36,411</b>	<b>33,435</b>
<b>Net increase in cash and cash equivalents</b>		<b>2,976</b>	<b>3,023</b>

# Statement of changes in reserves

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## For the year ended 31 December 2011

		General Reserve	Pension Reserve	Unrealised Gains on Investment Reserve	Total Reserves
		£'000	£'000	£'000	£'000
<b>Balance at 31 December 2009</b>		<b>13,711</b>	<b>2,005</b>	<b>360</b>	<b>16,076</b>
<b>Changes in reserves for 2010</b>					
Deficit for the year	I&E	(1,113)	–	–	(1,113)
Change in pension reserve	19	(1,266)	1,266	–	–
Unrealised gains/(losses) on investments		(92)	–	92	–
		<b>(2,471)</b>	<b>1,266</b>	<b>92</b>	<b>(1,113)</b>
<b>Balance at 31 December 2010</b>		<b>11,240</b>	<b>3,271</b>	<b>452</b>	<b>14,963</b>
<b>Changes in reserves for 2011</b>					
Surplus for the year	I&E	1,581	–	–	1,581
Change in pension reserve	19	731	(731)	–	–
Unrealised gains/(losses) on investments	14	48	–	(48)	–
		<b>2,360</b>	<b>(731)</b>	<b>(48)</b>	<b>1,581</b>
<b>Balance at 31 December 2011</b>		<b>13,600</b>	<b>2,540</b>	<b>404</b>	<b>16,544</b>

# Notes to the accounts

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## 1 Accounting policies

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

The General Dental Council was established by act of Parliament in 1956 and is domiciled in the United Kingdom. The principal place of business is 37 Wimpole St, London, W1G 8DQ. The financial statements are presented in the General Dental Council's functional currency of pounds sterling.

### 1.1 Format of the accounts

The General Dental Council is required to prepare its annual accounts in a form as determined by the Privy Council. The Privy Council are required to lay the certified accounts before each House of Parliament and the Scottish Parliament. The statutory purpose of the General Dental Council is given in the introduction of the Account Report.

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

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

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

The Council anticipates that the adoption of these standards and interpretations will not have a material effect on the Statement of Financial Position or the results for 2010 and 2011.

### 1.3 Critical accounting estimates and judgments

To be able to prepare financial statements in accordance with IFRS, the General Dental Council must make certain estimates and judgments that have an impact on the policies and the amounts reported in the annual accounts. The estimates and judgments are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgments are made. Actual experience may vary from these estimates.

The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below:

#### **i) Pension benefits**

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

#### **ii) Depreciation and amortisation**

The General Dental Council accounts for depreciation and amortisation in accordance with IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets. The depreciation and amortisation expense is the recognition of the decline in the value of the asset and the allocation of the cost of the asset over the periods in which the asset will be used. Judgments are made on the estimated useful life of the assets, which are regularly reviewed to reflect the changing environment.

#### **iii) Provisions**

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

### **1.4 Going concern**

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

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

Tangible Fixed Assets are reported as Property, Plant and Equipment under IAS 16. Where appropriate, Information Technology software and development assets have been reclassified as Intangible Assets under IAS 38.

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

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

# Notes to the accounts

continued

## 1.6 Depreciation and amortisation

Depreciation and amortisation are provided so as to write off the cost of the non-current assets evenly over their estimated useful lives. The useful lives are as follows:

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

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

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

## 1.7 Impairment

At each balance sheet date, the General Dental Council reviews the carrying amounts of its assets to determine whether there is any indication the assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. An impairment loss is charged to the income and expenditure account immediately.

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

## 1.8 Expenditure

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

## 1.9 Income

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

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

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

Fees receivable in respect of Overseas Registration Exams are recognised when the examinations are sat.

Miscellaneous fees, other sales and other income are recognised when the related goods or services are provided.

Investment income is recognised when dividends or interest falls due and is stated gross of recoverable tax.

## 1.10 Finance leases

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

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

## 1.11 Taxation

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

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



# Notes to the accounts

continued

## 1.12 Pension schemes

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

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

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

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

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

## 1.13 Financial assets

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

**Financial assets:** these comprise investments of listed securities and a unit trust which is a managed fund comprising a mixed portfolio of listed securities and cash deposits. The fair value of the investments is based on the closing quoted bid price at the accounting dates.

Gains and losses arising from changes in market value are included within other comprehensive income.

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

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

### 1.14 Financial liabilities

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

**Trade and other payables:** these are initially recognised at fair-value and then carried at invoiced value or amortised cost. These arise principally from the receipt of goods and services. The value of these liabilities are disclosed within note 17.

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

- (i) **Early Retirement Costs:** The Council is meeting the additional costs of benefits beyond the normal defined benefit scheme for an employee who retired early due to medical grounds. The total value of the provision is based on an actuarial valuation calculated by the General Dental Council pension scheme's actuary at the time the early retirement commenced. An amount is paid annually, subject to conditions, to the employee for the period between early departure and the normal retirement date. On the normal retirement date, the remaining balance will be paid into the General Dental Council defined benefit scheme to supplement the employee's pension. The Council provided for this in full.
- (ii) **Dilapidations:** The provision relates to complying with lease clauses for buildings which are occupied by the Council. The Council's dilapidation provisions are calculated based on the estimated cost of meeting future expenditure, in order to settle obligations in respect of lease clauses. The Council has provided for this in full. The provision is regularly revalued by a qualified external valuer.

### 1.15 Reserves

Reserves comprise the following:

#### General reserve

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

#### Pension reserve

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

#### Unrealised gains on investment reserve

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

# Notes to the accounts

continued

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## 1.16 Financial instruments

The details of the various categories of financial assets are outlined in note 14 and 15. The details of the various categories of financial liabilities are outlined in note 17.

### Credit risk

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

### Liquidity risk

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

### Currency risk

All material assets and liabilities are denominated in sterling, so it is not exposed to currency risk.

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

### Interest rate risk

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

**Fixed term deposit** – the majority of the surplus funds are held in the short-term money market. Competitive rates are sought on money-market investments.

**Investments** – The remainder of the funds are invested in a portfolio of equities and unit trusts where there is always a risk of diminution in value.

The Council continues to monitor the financial markets using an investment strategy that avoids undue risk and detriment to the General Dental Council's regulatory responsibilities.

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

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

**2 Income** for the year ended 31 December 2011

	2011	2011	2010
	Nos	£'000	£'000
<b>Fees</b>			
<b>Dentists</b>			
Total new registration	2,073	700	538
Temporary registration	192	111	104
Retention	37,248	21,455	15,879
Restoration after erasure	393	47	50
<b>Total</b>	<b>39,906</b>	<b>22,313</b>	<b>16,571</b>
<b>Dental care professionals</b>			
Total new registration	4,575	275	258
Retention	57,391	6,876	5,306
Restoration after erasure	1,409	34	24
<b>Total</b>	<b>63,375</b>	<b>7,185</b>	<b>5,588</b>
<b>Specialist</b>			
Specialist registration	175	60	71
Specialist annual retention	3,935	283	195
Specialist restoration fee	21	–	–
<b>Total</b>	<b>4,131</b>	<b>343</b>	<b>266</b>
<b>Total fees</b>		<b>29,841</b>	<b>22,425</b>

The above numbers reflect registrants paying fees during the year as opposed to the number of registrants on the register at 31 December 2011.

**3 Miscellaneous income** for the year ended 31 December 2011

Exam fees	807	1,925
Other operating income	47	12
	<b>854</b>	<b>1,937</b>

**4 Investment income** for the year ended 31 December 2011

Interest bank deposits	221	123
Dividends – listed securities	14	15
	<b>235</b>	<b>138</b>

# Notes to the accounts

continued

## 5 Staff numbers and related costs for the year ended 31 December 2011

	2011			2010
	Permanently employed staff £'000	Others £'000	Total £'000	Total £'000
<b>Staff costs comprise:</b>				
Wages and salaries	6,811	–	6,811	6,100
Social security costs	725	–	725	632
Pension costs	1,043	–	1,043	694
Other staff costs	895	–	895	1,330
Sub total	9,474	–	9,474	8,756
Temporary Staff	–	652	652	463
<b>Total</b>	<b>9,474</b>	<b>652</b>	<b>10,126</b>	<b>9,219</b>

1. Of total £10.1m staff costs, £2.5m was paid to Fitness to Practise and Hearings staff (2010 – £1.8M)

2. Please refer to 'Management' report and 'Financial Review' for further analysis that explains increase in staff costs

### (a) Employees – Headcount

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

	2011			2010
	Permanently employed staff	Others	Total	Total
Fitness to practise and hearings	51	2	53	41
Registration	48	5	53	35
Policy and stakeholder management	16	1	17	23
Governance	11	1	12	9
Quality Assurance	8	–	8	8
Dental Complaints Service	9	–	9	9
Corporate services	42	3	45	38
<b>Total</b>	<b>185</b>	<b>12</b>	<b>197</b>	<b>163</b>

### (b) Employees – Remuneration

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

	2011	2010
£60,000 but under £70,000	6	5
£70,000 but under £80,000	2	2
£80,000 but under £90,000	2	1
£90,000 but under £100,000	3	2
£100,000 but under £110,000	1	–
£120,000 but under £130,000	–	1
£130,000 but under £140,000	1	–

**6 Other administration costs** for the year ended 31 December 2011

	2011	2010
	£'000	£'000
<b>Legal and professional services</b>		
Auditor's remuneration and expenses:		
External audit – Crowe Clark Whitehill	31	24
External audit – Crowe Clark Whitehill – fees paid in relation to prior year	29	–
External audit – National Audit Office	2	2
Internal audit – PKF (UK) LLP	68	58
Conduct hearings	5,969	5,710
Other fees and charges	1,818	2,877
Other disbursements	1,554	1,376
<b>Total</b>	<b>9,471</b>	<b>10,047</b>

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

**7 Council and Committee meetings** for the year ended 31 December 2011**(a) Council fees and expenses**

Fees paid to Council Members	225	156
Expenses paid to Council Members	162	191
Council meeting expenses	74	142
	<b>461</b>	<b>489</b>

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

Fees paid to committee and panel members	2,200	1,746
Expenses paid to committee and panel members	1,044	947
Professional fees and expenses for committees and panels	759	562
Committee and panel meeting expenses	1,032	950
	<b>5,035</b>	<b>4,205</b>
<b>Total Council and committee meetings</b>	<b>5,496</b>	<b>4,694</b>

# Notes to the accounts

continued

## 8 Administrative expenses for the year ended 31 December 2011

	2011	2010
	£'000	£'000
Depreciation	451	391
Amortisation	169	90
Loss on disposal of property, plant and equipment	3	–
Provisions:		
Movement in dilapidation provision	–	23
Rentals under operating leases:		
Hire of office machinery	72	–
Building leases	388	356
Interest charges	2	2
Information technology support and maintenance	562	272
Personnel costs	39	25
Other operating costs	652	662
	<b>2,338</b>	<b>1,821</b>

## 9 Accommodation for the year ended 31 December 2011

Other accommodation costs	680	562
	<b>680</b>	<b>562</b>

## 10 Communications and Publications

Total Communications and Publications	655	453
	<b>655</b>	<b>453</b>

**11 Taxation** for the year ended 31 December 2011

<b>(a) Analysis of tax charge</b>	<b>2011</b>	<b>2010</b>
	<b>£'000</b>	<b>£'000</b>
<b>Current tax</b>		
UK corporation tax on profits of the year	45	27
Notional tax credit on dividend income	–	1
<b>Total current tax charge</b>	<b>45</b>	<b>28</b>
<b>Deferred taxation</b>		
Origination and reversal of timing differences	(108)	104
<b>Total deferred tax</b>	<b>(108)</b>	<b>104</b>
<b>Tax on profit on ordinary activities</b>	<b>(63)</b>	<b>132</b>

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

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

**Factors affecting the tax charge for the period**

Profit/(loss) for year	2,164	(2,296)
Expected charge at 26% (2010: 21%)	573	(482)
<b>Effects of:</b>		
Difference between actual tax rate and the main corporate tax rate	(13)	–
Non taxable income	(531)	510
Loss not claimed	–	2
Movement in the deferred tax balance	16	–
Franked investment income	–	(3)
<b>Current year tax charge</b>	<b>45</b>	<b>27</b>



# Notes to the accounts

continued

## 12 Property, plant and equipment for the year ended 31 December 2011

	2011				
	Leasehold Property £'000	Plant & Equipment £'000	Furniture & Fittings £'000	IT £'000	Total £'000
<b>Cost or valuation</b>					
At 1 January 2011	4,569	671	348	643	6,231
Additions	196	61	92	242	591
Disposals	–	(50)	(101)	(286)	(437)
<b>At 31 December 2011</b>	<b>4,765</b>	<b>682</b>	<b>339</b>	<b>599</b>	<b>6,385</b>
<b>Depreciation</b>					
At 1 January 2011	2,458	310	214	403	3,385
Charged in year	200	64	57	130	451
Transfers	–	–	–	–	–
Disposals	–	(52)	(100)	(276)	(428)
<b>At 31 December 2011</b>	<b>2,658</b>	<b>322</b>	<b>171</b>	<b>257</b>	<b>3,408</b>
<b>Net book value:</b>					
<b>At 31 December 2011</b>	<b>2,107</b>	<b>360</b>	<b>168</b>	<b>342</b>	<b>2,977</b>
<b>At 31 December 2010</b>	<b>2,111</b>	<b>361</b>	<b>134</b>	<b>240</b>	<b>2,846</b>

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

**13 Intangible assets** for the year ended 31 December 2011

	2011			
	Software £'000	Licences £'000	Assets under Construction £'000	Totals £'000
<b>Cost</b>				
At 1 January 2011	204	488	80	772
Additions	1	12	325	338
Transfers	80	–	(80)	–
Disposals	–	(33)	–	(33)
<b>At 31 December 2011</b>	<b>285</b>	<b>467</b>	<b>325</b>	<b>1,077</b>
<b>Amortisation</b>				
At 1 January 2011	48	209	–	257
Charged in year	68	101	–	169
Disposals	–	(30)	–	(30)
<b>At 31 December 2011</b>	<b>116</b>	<b>280</b>	<b>–</b>	<b>396</b>
<b>Net book value:</b>				
<b>At 31 December 2011</b>	<b>169</b>	<b>187</b>	<b>325</b>	<b>681</b>
<b>At 31 December 2010</b>	<b>156</b>	<b>279</b>	<b>80</b>	<b>515</b>

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

# Notes to the accounts

continued

## 14 Financial assets for the year ended 31 December 2011

	2011		
	Listed Securities £'000	Unit Trusts £'000	Total £'000
<b>Balance as at 31 December 2010</b>	508	118	626
Additions	-	1	1
Unrealised gains on investments	(42)	(6)	(48)
<b>Balance as at 31 December 2011</b>	<b>466</b>	<b>113</b>	<b>579</b>

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

## 15 Trade receivables and other current assets for the year ended 31 December 2011

	31 Dec 2011 £'000	31 Dec 2010 £'000
<b>Amounts falling due within one year</b>		
Trade receivables	7	14
Other receivables	69	60
Prepayments and accrued income	352	323
<b>Total</b>	<b>428</b>	<b>397</b>

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

**16 Cash and cash equivalents** for the year ended 31 December 2011

	2011	2010
	£'000	£'000
Balance at 1 January	33,435	30,412
Net change in cash and cash equivalent balances	2,976	3,023
<b>Balance at 31 December</b>	<b>36,411</b>	<b>33,435</b>

	2011	2010
	£'000	£'000
<b>The following balances were held at:</b>		
Commercial banks and cash in hand	11,261	21,285
Short term bank deposits	25,150	12,150
<b>Total</b>	<b>36,411</b>	<b>33,435</b>

# Notes to the accounts

continued

## 17 Trade payables and other current liabilities for the year ended 31 December 2011

	31 Dec 2011	31 Dec 2010
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Corporation tax	45	28
Other taxation and social security	722	573
Trade payables	1,793	1,345
Other payables	3	2
Accruals	2,051	1,647
Deferred income	22,094	22,026
Deferred operating incentive	15	15
Current part of finance leases	6	17
<b>Total</b>	<b>26,729</b>	<b>25,653</b>
<b>Amounts falling due after more than one year:</b>		
Deferred operating incentive	56	71
Finance leases	–	4
Deferred tax	77	185
	<b>133</b>	<b>260</b>
<b>Total</b>	<b>26,862</b>	<b>25,913</b>

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

**18 Provisions for liabilities and charges** for the year ended 31 December 2011

	2011		
	Early retirement provision £'000	Building dilapidations £'000	Total £'000
Balance as at 1 January 2011	91	123	214
Provided in year		–	–
Utilised in year	(4)	–	(4)
<b>Balance as at 31 December 2011</b>	<b>87</b>	<b>123</b>	<b>210</b>
Current liability	4	–	4
Non-current liability	83	123	206
<b>Balance as at 31 December 2011</b>	<b>87</b>	<b>123</b>	<b>210</b>

	2010		
	Early retirement provision £'000	Building dilapidations £'000	Total £'000
Balance as at 1 January 2010	95	100	195
Provided in year	(4)	23	19
<b>Balance as at 31 December 2010</b>	<b>91</b>	<b>123</b>	<b>214</b>
Current liability	4	–	4
Non-current liability	87	123	210
<b>Balance as at 31 December 2010</b>	<b>91</b>	<b>123</b>	<b>214</b>

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

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

# Notes to the accounts

continued

## 19 Pension Fund for the year ended 31 December 2011

The Council operates a defined benefit plan which wholly is funded by contributions from the Council and Members. A full actuarial valuation was carried out as at 1 April 2009 and updated to 31 December 2011 by a qualified independent actuary.

As at 31 December 2011 the Plan has a surplus of £2.54m based on the assumptions adopted. Under the requirements of IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction, the Council could be restricted to limit the surplus in the financial statements if the Council would not be able to obtain the full economic benefit from that surplus. Under the terms and conditions of the Plan the Council would be able obtain full economic benefit from the surplus either through a full contributions holiday or a reduction in its future contributions. Therefore the reported surplus is not restricted.

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

The principal assumptions used by the actuary for the update at 31 December 2011 were as follows:

	2011	2010
Rate of inflation	3%	4%
Rate of salary increase	4%	5%
Rate of increase in pensions in payment where LPI max 5.0%	3%	3%
Rate of increase in pensions in payment LPI min 3.0%	4%	4%
Rate of increase in pensions in payment where LPI max 2.5%	2%	2%
Discount rate	5%	5%

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

**Pension fund** for the year ended 31 December 2011

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

	Allocation percentage	Allocation percentage
	2011	2010
With Profits Fund	33%	36%
AXA Framlington Fund	67%	64%
Other (cash)	0%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>

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

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

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

	Expected rate of return	Expected rate of return
	2011	2010
With Profits Fund	3%	4%
AXA Framlington Fund	4%	5%
Other (cash)	3%	4%
<b>Overall expected rate of return</b>	<b>3%</b>	<b>5%</b>

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



# Notes to the accounts

continued

<b>Pension fund</b> for the year ended 31 December 2011	<b>2011</b>	<b>2010</b>
	<b>£'000</b>	<b>£'000</b>
<b>Analysis of the amounts debited/(credited) to the income and expenditure account:</b>		
Current service cost	(957)	(701)
Expected return on pension scheme assets	371	428
Interest on pension scheme liabilities	(410)	(390)
Actuarial (loss)/gain	(598)	1,223
<b>Total (charge)/credit</b>	<b>(1,594)</b>	<b>560</b>
<b>The amounts recognised in the statement of financial position</b>		
Present value of funded obligations	(9,011)	(7,146)
Fair value of assets	11,551	10,417
<b>Surplus</b>	<b>2,540</b>	<b>3,271</b>
<b>Changes in the present value of the defined benefit obligation are as follows:</b>		
Defined benefit obligation at 1 January 2011	7,146	6,900
Employer service cost	957	701
Interest cost	410	390
Plan participants' contributions	186	152
Experience loss/(gain)	559	(27)
(Gain) on change of assumptions	(189)	(138)
Benefits paid from plan assets/administrative expenses paid	(58)	(832)
<b>Defined benefit obligation at 31 December 2011</b>	<b>9,011</b>	<b>7,146</b>
<b>Change in the fair value of the scheme assets are as follows</b>		
Fair value at 1 January 2011	10,417	8,905
Expected return on assets	371	428
Actuarial (loss)/gain	(228)	1,058
Employer contributions	863	706
Plan participants' contributions	186	152
Benefits paid/administrative expenses paid	(58)	(832)
<b>Fair value as at 31 December 2011</b>	<b>11,551</b>	<b>10,417</b>

**Pension fund** for the year ended 31 December 2011

	2011	2010
	£'000	£'000
<b>Change in recoverable surplus and components of scheme performance</b>		
Opening balance	3,271	2,005
Current service cost	(957)	(701)
Interest Cost	(410)	(390)
Expected return on pension scheme assets	371	428
Employer contributions	863	706
	(133)	43
Net actuarial (loss)/gain	(598)	1,223
<b>Closing balance</b>	<b>2,540</b>	<b>3,271</b>

	2011	2010	2009	2008	2007
	£'000	£'000	£'000	£'000	£'000
<b>Amounts per current and previous periods</b>					
Difference between the expected and actual return on scheme assets	(228)	1,058	492	(940)	121
Experience gains and losses on scheme liabilities	(559)	27	(802)	(19)	219
Changes in assumptions underlying the present value of the scheme liabilities	189	138	(695)	1,112	720
Defined benefit obligation	(9,011)	(7,146)	(6,900)	(4,664)	(5,360)
Scheme assets	11,551	10,417	8,905	5,874	6,141
Surplus	2,540	3,271	2,005	1,210	781

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

All pensioners receive a guaranteed increase of 3% p.a. under the terms of the Plan for service to 6 April 1997. Service after 6 April 1997 is treated in accordance with the 1995 Pensions Act. Any further compensation for the rise in the cost of living is considered on an annual basis.

In 2011 the annual premium contribution was £910,451 (2010: £736,656) Included in the annual premium was a contribution of £46,184 (2010: £30,980) for the defined contribution pension plan. The scheme was in surplus at year end.

# Notes to the accounts

continued

## 20 Commitments under leases for the year ended 31 December 2011

### (a) Operating leases

**Note** – total future minimum lease payments under operating leases are given in the table below for each of the following periods: Total lease values must be recorded against each expiry category. i.e. where a lease has annual payment of £1,000 over a 10 year term, it is necessary to record £1,000 under expiry <1year, £4,000 under expiry 2 – 5 years and £5,000 under expiry > 5 years

	31 Dec 2011	Restated 31 Dec 2010
	£000	£000
<b>Obligation under operating leases comprise:</b>		
<b>Land and buildings</b>		
Not later than 1 year	307	287
Later than 1 year and not later than 5 years	1,206	906
Later than 5 years	485	664
	<b>1,998</b>	<b>1,857</b>
<b>Other:</b>		
Not later than 1 year	24	–
Later than 1 year and not later than 5 years	51	–
	<b>75</b>	<b>–</b>

### (b) Finance leases

**Note** – total future minimum lease payments under finance leases are given in the table below for each of the following periods: Total lease values must be recorded against each expiry category. i.e. where a lease has annual payment of £1,000 over a 10 year term, it is necessary to record £1,000 under expiry <1year, £4,000 under expiry 2-5 years and £5,000 under expiry > 5 years

	31 Dec 2011	31 Dec 2010
	£000	£000
<b>Obligation under finance leases comprise:</b>		
<b>IT equipment</b>		
Not later than 1 year	5	15
Later than 1 year and not later than 5 years	–	4
Less: Interest element	(1)	(2)
	<b>4</b>	<b>17</b>

## **21 Capital Commitments** for the year ended 31 December 2011

The GDC has no contracted capital commitments which were not included in these financial statements at 31 December 2011.

## **22 Related-party transactions** for the year ended 31 December 2011

There were no related party transactions during the year ended 31 December 2011, other than the fees and expenses paid to Council Members as disclosed in note 7 to the accounts.

# Advisors

continued

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## **Bankers**

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## **Internal auditors**

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