

Dental Council

Te Kaunihera Tiaki Niho

Annual Report

Dentistry • Oral health therapy • Dental hygiene
Dental therapy • Dental technology • Clinical dental technology

2022/2023

ANNUAL REPORT 1 APRIL 2022 – 31 MARCH 2023

Safe oral health care for Aotearoa New Zealand

The Dental Council | Te Kaunihera Tiaki Niho is pleased to present this report for the year ended 31 March 2023 to the Minister of Health.

This report is required by section 134 of the Health Practitioners Competence Assurance Act 2003.

Throughout this report:

- dentists, dental specialists, oral health therapists, dental hygienists, dental therapists, orthodontic auxiliaries, dental technicians and clinical dental technicians are collectively referred to as oral health practitioners or practitioners
- the Health Practitioners Competence Assurance Act 2003 is referred to as the Act
- the Dental Council | Te Kaunihera Tiaki Niho is referred to as the Council
- annual practising certificates are referred to as APCs.

Dental Council
Te Kaunihera Tiaki Niho

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Report from the Chair and Chief Executive

He aha te mea nui o te ao? He tangata, he tangata, he tangata

The COVID-19 restrictions throughout the last two years impacted heavily on oral health practitioners and their patients. Operating within the government's COVID-19 protection framework, the Dental Council | Te Kaunihera Tiaki Niho (the Council) worked closely with the Ministry of Health to enable safe access to oral health services. September 2022 saw the end of the COVID-19 protection framework and oral health practice returned to pre-COVID-19 practising conditions, with the continued impact of illness disruptions for staff and patients. We know these were difficult times, and we thank oral health practitioners for their continued commitment to deliver safe oral health care to the people of Aotearoa New Zealand.

Despite the challenges of the year, and with ongoing caution, the Council has shifted its focus to the initiatives outlined in its new strategic plan.

Our strategic plan does not change our strategic direction, but it does change how we work. The most fundamental shift is to ensure our work gives effect to Te Tiriti o Waitangi and to better support Aotearoa New Zealand's health and regulatory systems.

We will continue our efforts to improve patient safety through regulation that focusses on preventing harm, rather than only responding to its consequences. An important feature of our plan is to have an industry culture that's centred on patients' best interests, including culturally safe care, to improve equitable health outcomes.



Achievements

New strategic plan

During the reporting year, the Council developed its 2022–32 strategic plan. This plan builds on previous progress and achievements and strives to better protect public safety through robust regulatory practice, compliance, collaboration and a strengthened focus on cultural safety.

Our success as a regulator is underpinned by our people. The new strategic plan required the Council to review the operating model to ensure its people are enabled to successfully deliver the plan.

Safety (registration and recertification) and protection (competence, health and conduct) now operate as niche workstreams. This gives us the capacity to support project delivery across the business, while continuing to deliver our regulatory functions in an effective and efficient manner.

The recently appointed Māori and Health Equity role will work with the Council to progress its cultural journey and ensure the cultural safety expectations it sets are achieved in the coming years.

Health equity and cultural safety

The new strategic plan reflects the Council's strengthened focus on cultural safety and its commitment to improving oral health equity in Aotearoa New Zealand. While we have a long way to go in our journey, we have made notable progress over the year, including:

- establishing Te Hā, the Council's Māori Advisory Committee to provide independent advice to the Council and its operations to give effect to Te Tiriti, support the development of cultural safety standards for practitioners and improve health equity outcomes. We are very grateful to have a highly experienced group at the root of this work
- holding a Council meeting at Te Manukanuka o Hoturoa Marae in Auckland to experience Te Ao Māori firsthand and explore how the Council and Māori can best partner
- the Council members' participation in The Wall Walk® workshop, together with governance members from the Medical Council, Pharmacy Council and Nursing Council, to raise collective awareness of significant events in the history of Aotearoa New Zealand
- developing a capability programme plan jointly with the Pharmacy Council for staff and Council members to learn about cultural safety, cultural competence, Te Ao Māori and hauora Māori.

Haumarutanga ahurea – cultural safety competency domain

The new Haumarutanga ahurea – cultural safety competency domain was introduced at the end of 2021 for oral health practitioners (excluding dental specialists) and came into effect on 1 January 2023.

Following consultation in September 2022, the same cultural competency domain was included into the joint Australian/New Zealand dental specialist competencies and will come into effect on 1 January 2024.

The standards framework sets standards of ethical conduct and clinical and cultural competence that the public can expect from oral health practitioners in Aotearoa New Zealand.

We continue to review the practice standards that form part of this framework, to ensure they remain relevant and current. This year's practice standards activity, reviews, and updates include:

- whakawhanaungatanga and collaboration with other health responsible authorities (RAs) to develop a joint statement for safe and effective prescribing for all seven prescribing RAs
- the Transmissible major viral infections practice standard was updated and renamed the 'Bloodborne viruses practice standard' to accurately describe the subject matter and align with the collective terms commonly used by the Ministry of Health and other international bodies
- the review of the Council's Sedation practice standard commenced, with review of similar local and international standards, and engagement with a local expert working group performing sedation within dental practice. The review continues into the next reporting year.

Ireland reciprocity

The Council was pleased to complete due diligence processes with the Dental Council of Ireland, which has resulted in dentistry programmes accredited by the Dental Council of Ireland now being considered as possible prescribed qualifications.

New recertification programme

We appreciate that a lot of our work has flow-on effects to the practitioners. It is especially pleasing to report that most registered oral health practitioners have now completed their first year of the new recertification programme with positive results.

For dentists and dental specialists (cycle 1 October 2021 – 30 September 2022):

- 98% of annual practising certificate (APC) holders complied with the new recertification programme requirements
- 92% of non-practising practitioners (those who did not hold a current APC) complied.

For dental therapists, dental hygienists, oral health therapists, clinical dental technicians, dental technicians and orthodontic auxiliaries (cycle 1 April 2022 – 31 March 2023):

- 97% of APC holders complied with the new recertification programme requirements
- 88% of non-practising practitioners (those who did not hold a current APC) complied.

“The Council thanks all practitioners who have embraced the new recertification programme.”

The Council is working closely with practitioners who have not met their requirements and has set various individual recertification requirements to ensure their ongoing competence.

We continue to reflect on the learnings from the first new recertification cycle to ensure our policy settings are appropriate.

Developing and improving professional practice with ongoing learning, working together and

supporting each other is essential to ensuring practitioners continue to practise competently and keep the public safe.

APC renewal

The Council operates two renewal cycles. Dentists and dental specialists run from October to September and all other oral health practitioners from April to March. More than 96% of practitioners complied with their professional and legal responsibilities and renewed their practising intentions on time. The majority who didn't are known to be overseas, so are at low risk of practising unlawfully.

Financial management

We are confident the Council continues to maintain sound financial management. The Council is pleased to report it achieved a planned deficit though not at the planned level of a \$0.564m loss. Across Council project expenditure was lower than expected in several areas, which resulted in the better than expected results, including:

- \$0.252m lower than expected costs for the ongoing response to COVID-19
- \$0.200m lower than expected costs on the recertification phase 2 project – delayed due to the implementation delay of the core recertification programme from 2021 to 2022
- \$0.77m saving because the cultural safety practice standard review was paused pending a Te Tiriti baseline review
- \$0.168m reduced spending on complaints and competence reviews during the year
- \$0.78m reduced discipline activity
- the above reductions in project expenditure are offset by increased costs of \$0.221m to upgrade the Council Silverstripe system that hosts the Council website and enables the practitioner portal to record practitioner and peer recertification declarations, as well as develop non-compliance reporting.

Both the *E Tipu E Rea* project, which includes the review of the cultural safety practice standards, and phase 2 of recertification truncate into the next financial year for delivery.



Other achievements

[Registration application process reviewed](#) to strengthen the process for overseas applicants who do not have prescribed qualifications and have their qualifications and experience individually assessed (section 15(2) registration applications).



[Accrediting the Graduate Certificate in Dental Therapy \(Advanced Clinical Practice\)](#) offered by the University of Melbourne. On completion, this programme enables dental therapists and oral health therapists to provide restorative care to adult patients over 18 years of age. This is the first programme accredited in Aotearoa New Zealand enabling restorative care on adult patients by these professions.



[A move to our permanent joint premises](#) with the Pharmacy Council on The Terrace in Wellington, following five years of temporary offices. As part of this move, we also exited the lease of the earthquake vulnerable premises at 80 The Terrace. We were pleased to reach an agreement, making our final payment on the lease in early 2023.



[Successful application to MedSafe / Medicine Classification Committee](#) on the reclassification for topical and injectable local anaesthetics to allow dental hygienists to use these without a prescription or a standing order; and reclassification of adrenaline to allow oral health therapists, dental therapists and dental hygienists to use adrenaline in emergency situations in their practice without a prescription or a standing order.



[Provided extensive feedback on the Therapeutics Products Bill](#) that will replace the Medicines Act 1981 and the Dietary Supplements Regulations 1985. The Council's submission highlighted concerns and areas where further clarification was required, especially in relation to provision for manufacturing dental appliances, and the recognition of registered practitioner's capabilities under the Act to manufacture personal devices.

The year ahead

Continuing our cultural journey with Te Hā

The Council knows that it still has a long way to go on its cultural journey. Over the coming year, the Council will develop a comprehensive organisation-wide strategy to embed hauora Māori, te reo me ōna tikanga, mātauranga Māori, Māori values, worldviews and perspectives across all Council workstreams. This will be informed by the Tiriti baseline review and policy statement once finalised.

The Council's new strategic plan shifts the Council to being a Tiriti-based regulator. Trusted Māori advisors continue to support the Council in ensuring the approach and implementation is delivered in a respectful and sustainable way. This will require the profession to start applying a Te Ao Māori lens, bringing the Haumarutanga ahurea (cultural safety) competencies introduced in 2021 to life.



Council members at Te Manukanuka o Hoturoa Marae

Trans-Tasman mutual recognition

The Council will work with the Dental Board of Australia to review the 12 specialist scopes of practice, to ensure they are up to date and fit for contemporary practice. This is expected to take 12 – 18 months to complete.

Reciprocity agreements

The Council will investigate reciprocity options if dental services are included in free trade agreements or if there is heightened interest from specific jurisdictions. We will be consulting with the profession on Ireland accreditation programmes being recognised prescribed qualifications in Aotearoa New Zealand.

Council membership changes

Several Council members' appointment terms are coming up for review, with two members reaching the maximum years serving on the Council. The Minister of Health is expected to announce appointments later in 2023.

Recertification

The Council will reflect on the results and experiences from the first year of recertification, to identify whether any refinements to the policy settings are required.



Council members and Te Ao Mārama New Zealand Māori Dental Association Executive Committee

Thanks

We acknowledge and thank everyone who has helped the Council during the year: examiners, assessors and supervisors, those who served on committees and who provided remedial educational services to practitioners. We also thank the many stakeholders who provided feedback on consultations and our submission processes. Your perspectives, expertise and professionalism greatly benefit the Council, its staff and ultimately, and most importantly, the public.



AS Cautley

Andrew Cautley
CHAIR



MacKay

Marie MacKay
CHIEF EXECUTIVE

Registration numbers

6 oral health professions regulated



Registrations by scope of practice



5,888 entries on the public register for practitioners registered in one or more scopes of practice

Additions and removals by scope of practice



338 new registrations granted

256 registrations removed

Individual practitioner count

5,302 individual oral health practitioners registered

Registration applications received

67 overseas prescribed qualifications

33 applications for registration in Aotearoa New Zealand under Trans-Tasman Mutual Recognition Act 1997

30 individual assessments

46 registration-related supervision and oversight cases managed

68%

new registrants with qualifications from Aotearoa New Zealand



252 qualifications from Aotearoa New Zealand

118 qualifications from overseas

Practising numbers and regulatory interventions



5,014

APCs held by practitioners allowing them to practise across **6 professions** and **21 scopes of practice**



We received **209** complaints

144 received from patients



Competence



17 competence notifications received

6 new competence reviews

7 new competence programmes

9 new supervision orders made



Conduct

4 cases referred to a professional conduct committee for investigation



3 cases referred to the Health Practitioners Disciplinary Tribunal



Health

9 new health notifications received



12 health programmes managed



Who we are

The Council is a responsible authority established by the Health Practitioners Competence Assurance Act 2003.

Under the Act, the Council regulates six oral health professions and the practitioners in each profession:

- dentistry – dentists and dental specialists
- oral health therapy – oral health therapists
- dental hygiene – dental hygienists and orthodontic auxiliaries
- dental therapy – dental therapists
- dental technology – dental technicians
- clinical dental technology – clinical dental technicians.

What we do

The Act provides us with legal powers to set and enforce the standards that the public have a right to expect of oral health practitioners in Aotearoa New Zealand. Our overriding concern is the health and safety of the public, not to protect the interests of practitioners.

Our functions include:

- setting accreditation standards and competencies for each of the oral health professions
- prescribing qualifications, accrediting and monitoring oral health education and training programmes
- setting the standards for clinical and cultural competence, and ethical conduct that oral health practitioners must meet before and after they are registered
- registering and maintaining the register of oral health practitioners in Aotearoa New Zealand
- ensuring registered oral health practitioners are skilled, competent and fit to practise safely and ethically in their scope of practice
- setting recertification programmes so that oral health practitioners maintain their skills and competence and continue to learn throughout their professional careers
- reviewing and taking action to remedy the competence of oral health practitioners where concerns have been identified
- investigating the professional conduct or health of oral health practitioners, where concerns have been raised about their performance, and taking appropriate action
- promoting and facilitating collaboration and co-operation in the delivery of health services: promoting education and training in the profession.



The way we work

We work with employers, educators, professional associations, other regulators locally and internationally, practitioners, patients, whānau, hapū, iwi and the public, to find the most effective and efficient ways to ensure oral health practitioners practise competently and safely.

We are a right-touch regulator and aspire to incorporate risk-based regulation into our work as our data and information capabilities mature and evolve.

We use a right-touch approach to guide our work and the decisions we make to regulate our practitioners and protect public health and safety.

We perform our functions in ways that are consistent, fair and proportionate to all. We aim to use the appropriate level of regulatory force required in each practitioner case to achieve the best outcomes for the public.

Our Strategic Plan

Our vision

The public are safe, healthy and empowered to participate in their health care

Our regulatory role and purpose

To protect public health and safety by ensuring oral health practitioners are safe, competent and fit to practise

Our strategic objective

Safe oral health care, including culturally safe care for Aotearoa New Zealand

Our values

What's most important to our work

Respect

Integrity

Collaboration

Our strategic objective

To achieve this, we will focus on:

Giving effect to Te Tiriti o Waitangi

Continuing to build on strong regulatory foundations

Enabling competent and safe oral health practice

Working with oral health practitioners to deliver culturally safe oral health care

Better understanding patients' oral health care experiences

Learning, sharing and educating collaboratively

Contributing to the wider health sector and regulatory systems

Our strategic outcomes

We will set and measure a series of immediate and intermediate performance goals to keep us on track towards achieving these long term strategic outcomes

Māori, patients, practitioners, the public and government have trust and confidence in Te Kaunihera | the Council

Patients, whānau, hapū and iwi receive culturally safe oral health care

Oral health care enables the public and whānau to improve their wellbeing outcomes

Regulated parties encourage professional improvement

Te Kaunihera | the Council is a credible regulator

Our strategic initiatives

How we will achieve our goals:

Improving health equity and cultural safety

We will strategically partner with others to improve health equity

We will support improved patient outcomes through *E Tipu E Rea* so regulated parties become culturally safe

Preventing and responding to harm

We will enhance our protection of public health and safety with a new compliance framework that clearly sets out how we regulate underpinned by Te Tiriti

Strengthening our regulatory intelligence

We will develop a data strategy to ensure we make evidence-based decisions, and develop a risk-based capability

Council, committees and organisation structure

The Council is appointed by the Minister of Health and has 10 members.



The Council oversees the strategic direction of the organisation, monitors management performance and implements the requirements of the Act. The Council held 11 scheduled meetings, one strategic planning meeting and five additional meetings in the year to 31 March 2023.

The Council is supported by its staff, who are responsible for delivering the Council's statutory functions, implementing the strategic direction and managing the projects required to support the Council's goals in the regulation of oral health practitioners in Aotearoa New Zealand.



The Council

AS AT 31 MARCH 2023, THE COUNCIL OPERATED WITH NINE MEMBERS, WITH ONE DENTIST POSITION VACANT FOLLOWING A RESIGNATION.

Andrew Cautley | Chair from Feb 2022

Dentist/dental specialist

- Appointed November 2019
- Current term ends November 2022*

Robyn Corrigan | Deputy Chair from Feb 2022

Layperson

- Appointed November 2019
- Current term ends November 2022*

John Aarts

Clinical dental technician

- Appointed December 2012
- Current term ends December 2021*

Nur Al Niaami

Oral health therapist

- Appointed November 2019
- Current term ends November 2022*

John Bridgman

Dentist/dental specialist

- Appointed June 2021
- Current term ends June 2024

Rosemary Fitzpatrick

Layperson

- Appointed June 2021
- Current term ends June 2024

Michael Holdaway

Dentist

- Appointed July 2017
- Current term ends June 2024

Charmaine Pene

Layperson

- Appointed June 2021
- Current term ends June 2024

Gillian Tahī

Dental therapist

- Appointed December 2015
- Current term ends November 2022*

* As at 31 March 2023, appointment remains pending reappointment or replacement by the Minister of Health.

Council sub-committees

OPERATING DURING 2022/23

Audit and risk management committee

Brent Kennerley (Chair – independent member, partner Grant Thornton Chartered Accountants)

Andrew Cautley (ex officio as Dental Council Chair)

John Aarts (dental and clinical dental technician)

Rosemary Fitzpatrick (lay member)

Aotearoa New Zealand accreditation committee

Professor Robert Love (Chair and senior dental academic)

Susan Gorrie (Aotearoa New Zealand clinician)

Andrew Cautley (ex officio as Dental Council Chair)

Associate Professor Meegan Hall (lay member)

Mania Maniapoto-Ngaia (independent educational standard-setting member)

Ian Mercer (Aotearoa New Zealand clinician)

Associate Professor Janet Wallace
(senior dental academic)

Blood borne viruses panel

Andrew Cautley (Chair)

Ed Gane (hepatologist)

Charmaine Pene (lay member)

Simon Briggs (infectious diseases and general physician)

Te Hā

Roxanne Waru (Chair)

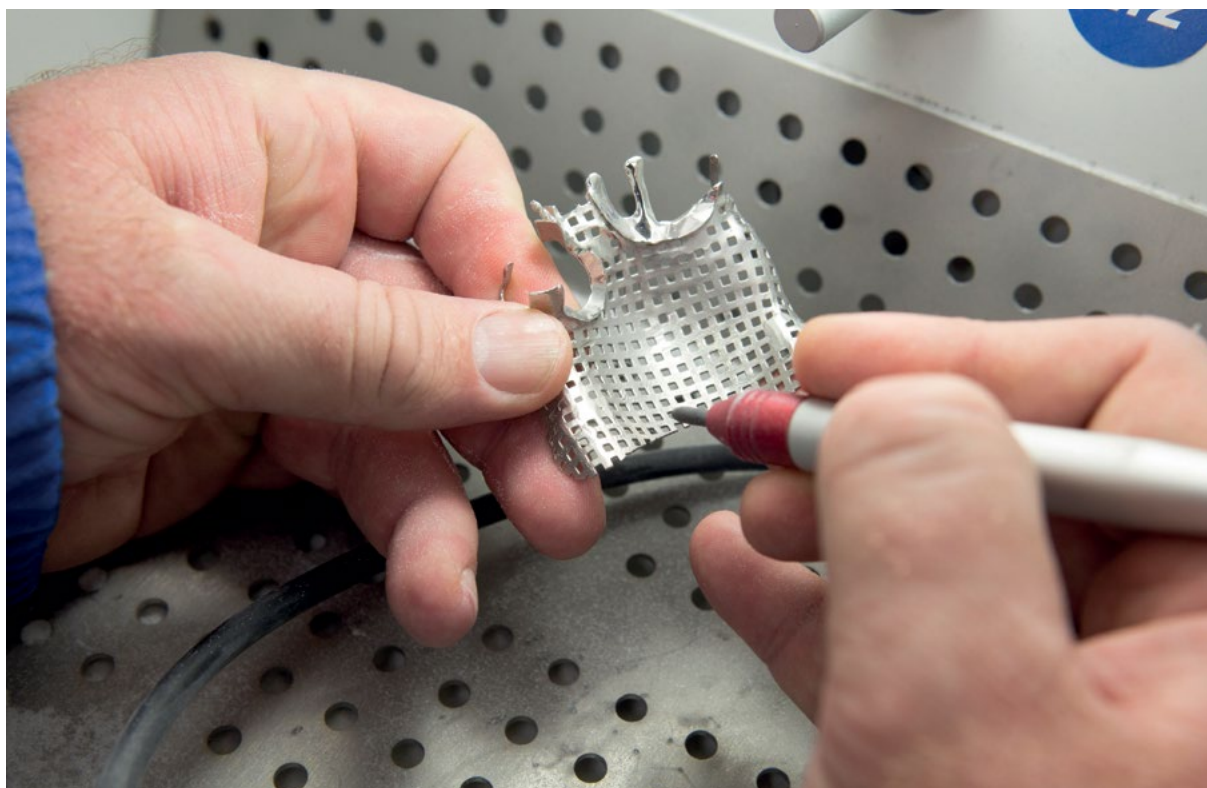
Ngāti Porou, Kahungunu ki Wairoa, Rongomaiwahine, Te Aitanga ā Hauri, Te Whānau ā Apanui

Andrew Cautley (ex officio as Dental Council Chair)

Hilda Halkyard-Harawira (independent member)
Te Rarawa, Te Aupouri, Ngāti Whātua

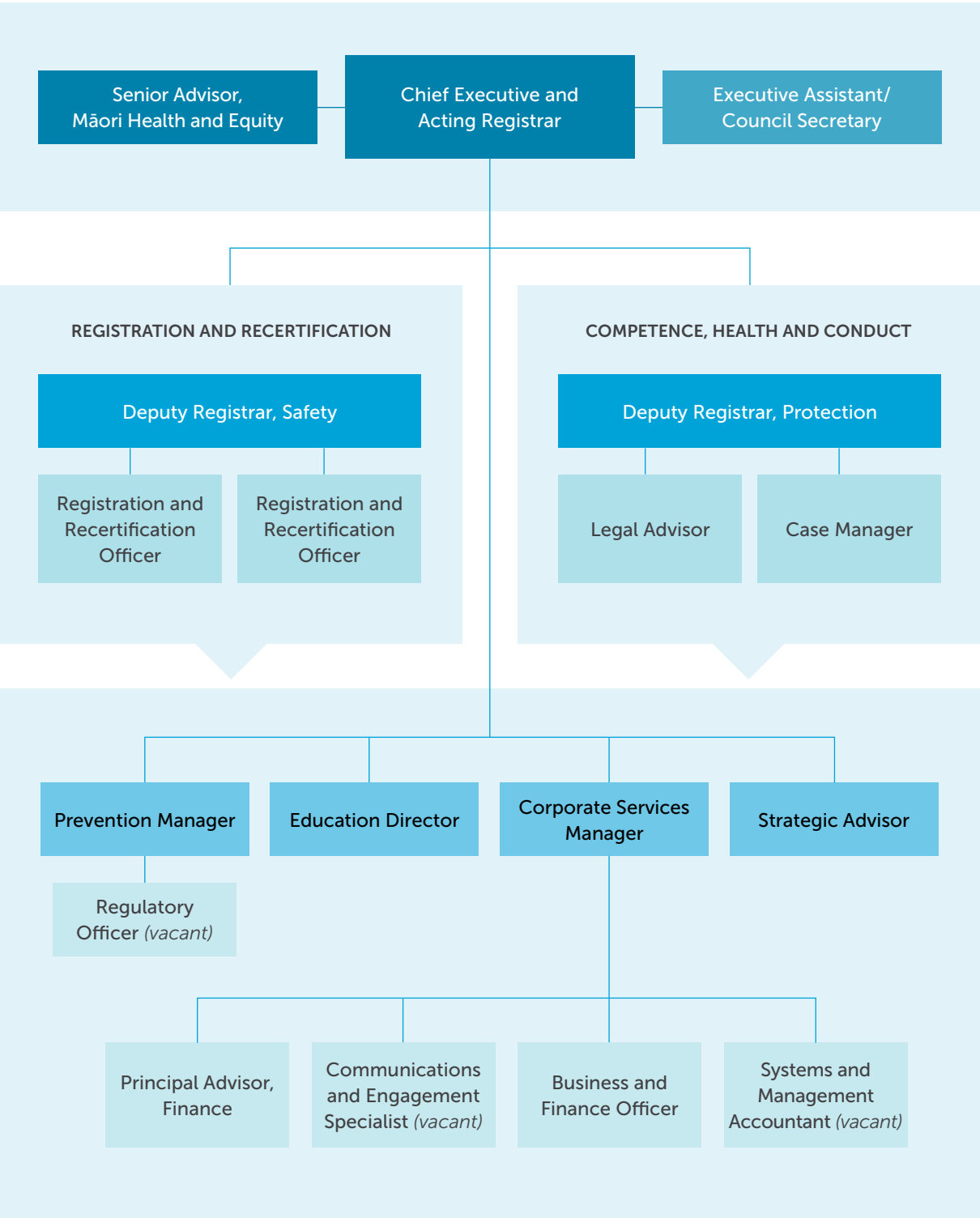
Raainera Te Whata (independent member)
Ngāti Rangī, Ngāti Moerewa, Te Whānau a Tūwhakairiora, Te Whānau a Tapaeururangi, Te Whānau a Hinerupe

Justin Wall (oral health practitioner)
Ngāti Tuwharetoa



Organisation structure







AS AT 31 MARCH 2023



Registration and annual practising certificates

The Council regulates oral health practitioners in six professions.

The Council authorises the registration of oral health practitioners and is responsible for maintaining a register of oral health practitioners. The register is a real-time public database and accessible on the Council website. The following table shows the number of practitioners registered in each profession.

REGISTERED PRACTITIONERS BY PROFESSION*	2022/23	2021/22
 Dentists and dental specialists	3,266	3,222
 Oral health therapists	903	815
 Dental hygienists	448	472
 Dental therapists	334	374
 Dental technicians	375	392
 Clinical dental technicians	255	254
TOTAL REGISTRATIONS BY PROFESSION	5,581	5,529

* Some individual practitioners are registered in more than one profession and are counted in each of those professions. Practitioners holding more than one scope of practice within a profession are counted once in that profession.

Breakdown of registrations and APCs in each scope of practice

To practise in Aotearoa New Zealand, practitioners must be registered and hold a current APC for each scope in which they practise.

To obtain an APC, practitioners need to apply and pay the fee online, assure the Council that they have maintained their competence and are fit to practise. By issuing an APC, we confirm to the public that a practitioner meets the standards we set.

The following table details the number of practitioners registered and APCs issued to practitioners in each scope of practice.

Some practitioners are registered but chose not to obtain an APC. Practitioners without an APC cannot practise in New Zealand.

The numbers of practitioners with APCs indicate the number legally able to practise in each scope.

5,302

individual practitioners were registered*
by the Council (5,246 in 2021/22)

4,533

individual practitioners were registered
and held an APC** (4,460 in 2021/22)

NUMBER OF REGISTRATIONS AND APCs HELD BY SCOPE OF PRACTICE

	Registrations		APCs held	
	2022/23	2021/22	2022/23	2021/22
Profession – Dentistry				
General dental practice	3,076	3,037	2,503	2,486
Endodontic specialists	39	41	27	29
Oral and maxillofacial surgery specialists	57	57	45	46
Oral medicine specialists	8	6	8	6
Oral pathology specialists	9	8	6	5
Oral surgery specialists	19	17	14	12
Orthodontic specialists	147	144	117	117
Paediatric dentistry specialists	32	31	21	19
Periodontic specialists	52	51	36	40
Prosthodontic specialists	51	49	37	38
Public health dentistry specialists	29	27	24	23
Restorative dentistry specialists	5	7	4	6
Special needs dentistry specialists	19	16	17	15
Total – Dentistry	3,543	3,491	2,859	2,842
Profession – Oral health therapy				
Oral health therapy practice	903	815	845	750
Total – Oral health therapy	903	815	845	750
Profession – Dental hygiene				
Dental hygiene practice	322	336	287	285
Orthodontic auxiliary practice	137	146	127	130
Total – Dental hygiene	459	482	414	415
Profession – Dental therapy				
Dental therapy practice	334	374	302	335
Adult care in dental therapy practice	6	7	6	6
Total – Dental therapy	340	381	308	341
Profession – Dental technology				
Dental technology practice	375	392	336	332
Total – Dental technology	375	392	336	332
Profession – Clinical dental technology				
Clinical dental technology practice	255	254	239	231
Implant overdentures in clinical dental technology practice	13	15	13	14
Total – Clinical dental technology	268	269	252	245
TOTAL	5,888	5,830	5,014	4,925

* Individual practitioners can be registered in more than one profession and in multiple scopes of practice.

**Individual practitioners may hold a single APC covering more than one scope of practice and more than one profession.

Additions to the register

The pathways for registration as an oral health practitioner in Aotearoa New Zealand are:

- as an Aotearoa New Zealand oral health graduate
- based on the Trans-Tasman Mutual Recognition Act 1997 (TTMR) that recognises Aotearoa New Zealand and Australian registration standards as equivalent
- with an overseas qualification that the Council has prescribed as equivalent to an Aotearoa New Zealand qualification
- for practitioners who do not hold a prescribed qualification, either:
 - an individual assessment by the Council of their overseas qualifications and experience to confirm equivalence to a prescribed qualification, or
 - an examination to assess their competence
- restoration to the register.

The following table shows registration applications received and approved across each pathway for each profession.

Notes

1. The Council's processes can extend over 12 months so the number of registration applications received may not necessarily correlate with the number approved in the same year. Some applications are declined, withdrawn or lapse after they have been received.
2. Registration applications submitted online for individual assessment of overseas qualifications usually need further hard copy evidence to be submitted. This adds time. Some applications are not approved because they are:
 - withdrawn (where the applicant cannot provide the required information)
 - lapse (where the information is not submitted in the time specified).

APPLICATIONS FOR REGISTRATION IN 2022/23

	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Pending	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Dentists and dental specialists												
New Zealand graduate	3	–	86	116	85	113	–	–	4	–	–	3
New Zealand prescribed	–	1	10	2	4	3	–	–	3	–	3	–
TTMR	4	3	26	22	25	20	–	–	4	1	1	4
Overseas prescribed qualification	14	9	57	61	41	49	–	–	13	7	17	14
Individual assessment of non-prescribed qualification	19	19	27	27	13	13	3	7	17	8	13	18
Council examinations	2	–	6	3	4	1	–	–	4	–	–	2
Restorations	–	–	5	6	4	6	–	–	1	–	–	–
Oral health therapists												
New Zealand graduate	4	1	112	96	107	92	–	–	7	1	2	4
New Zealand prescribed	–	–	1	–	–	–	–	–	–	–	1	–
TTMR	–	–	6	5	5	4	–	–	1	1	–	–
Overseas prescribed qualification	–	–	–	1	–	–	–	–	–	1	–	–
Individual assessment of non-prescribed qualification	–	1	1	–	–	–	–	1	1	–	–	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	–	1	1	1	–	–	–	–	1	–	–

	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Pending	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Dental hygienists												
New Zealand prescribed	1	3	14	13	9	12	1	–	2	3	3	1
TTMR	–	–	–	2	–	2	–	–	–	–	–	–
Overseas prescribed qualification	2	2	10	12	9	10	–	–	–	2	3	2
Individual assessment of non-prescribed qualification	1	–	–	5	–	–	1	–	–	4	–	1
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	2	–	3	5	4	3	–	–	1	–	–	2
Dental therapists												
New Zealand prescribed	–	–	2	–	–	–	1	–	–	–	1	–
TTMR	–	–	1	–	–	–	–	–	1	–	–	–
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	–	–	1	–	–	–	–	–	1	–	–	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	2	–	–	1	2	1	–	–	–	–	–	2
Dental technicians												
New Zealand graduate	4	2	10	14	12	10	–	–	–	2	2	4
New Zealand prescribed	–	1	1	4	1	3	–	–	–	2	–	–
TTMR (not applicable)	–	–	–	–	–	–	–	–	–	–	–	–
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	–	–	1	1	–	1	–	–	1	–	–	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	–	–	1	–	1	–	–	–	–	–	–
Clinical dental technicians												
New Zealand graduate	5	–	8	12	12	7	–	–	–	–	1	5
New Zealand prescribed	–	–	–	2	–	2	–	–	–	–	–	–
TTMR	–	–	–	–	–	–	–	–	–	–	–	–
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	1	–	–	1	–	–	1	–	–	–	–	1
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	–	–	–	–	–	–	–	–	–	–	–

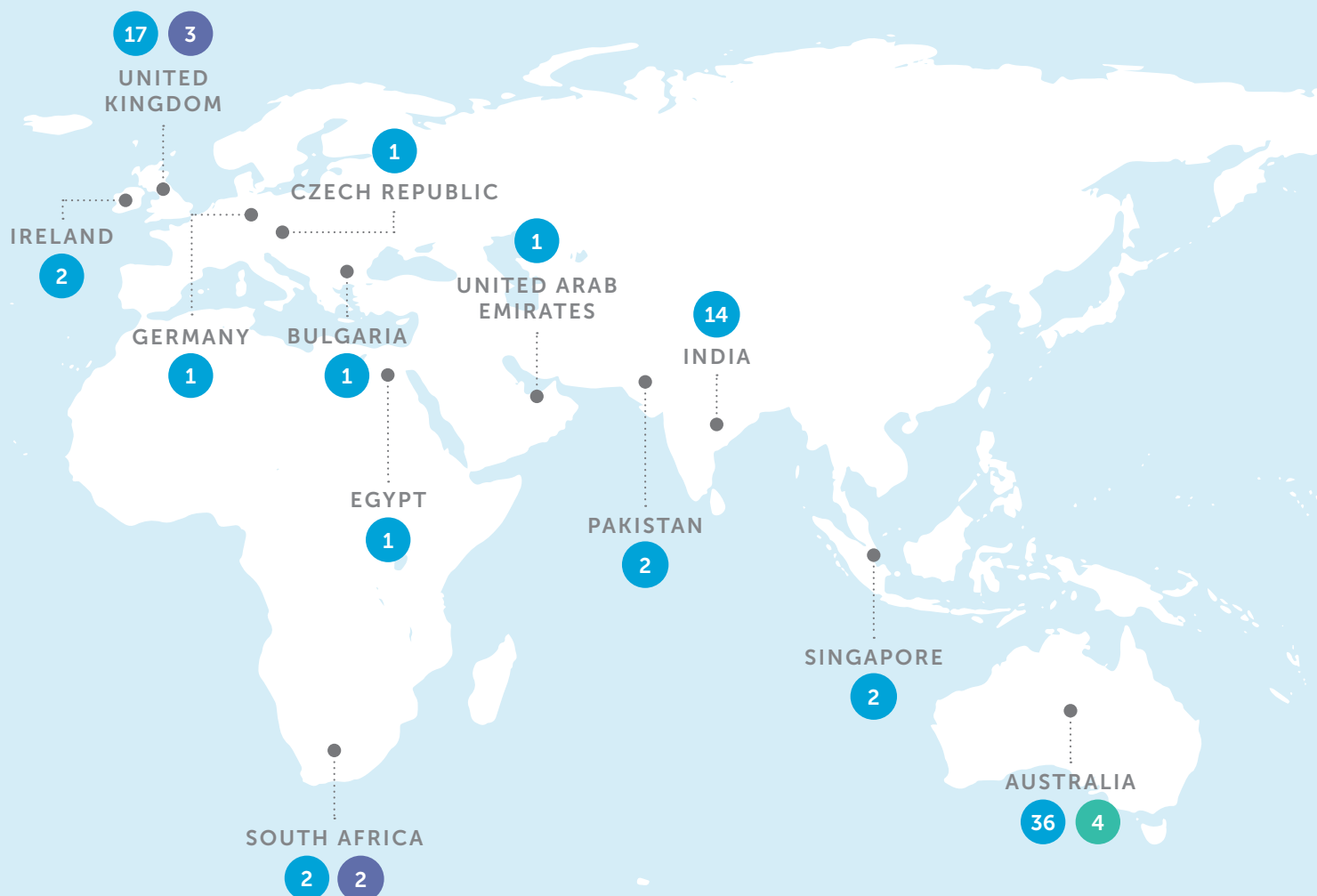
Registrations based on Aotearoa New Zealand and overseas qualifications

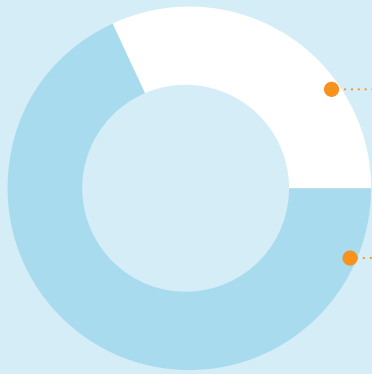
Many oral health practitioners practising in Aotearoa New Zealand qualified in another country. Some practitioners hold multiple qualifications from more than one country.

Regardless of where a practitioner gained their qualification, they must all meet the same registration standard.

This map shows the countries where new and restored registrants from this year obtained their qualifications.

REGISTRATIONS GRANTED BY COUNTRY OF QUALIFICATION





32% qualified overseas

68% qualified in Aotearoa New Zealand



- Dentists and dental specialists
- Oral health therapists
- Dental hygienists
- Dental therapists
- Dental technicians
- Clinical dental technicians



Competence, fitness to practise and recertification

The Council's role is to protect public health and safety by ensuring oral health practitioners are competent and fit to practise.

Competence

Under the Act, the Council may review an oral health practitioner's competence at any time, or in response to concerns about their practise.

COMPETENCE NOTIFICATIONS BY SOURCE

Source	Health Practitioners Competence Assurance Act 2003 – section	2022/23	2021/22
Oral health practitioner	34(1)	3	5
Health and Disability Commissioner	34(2)	4	1
Employer	34(3)	2	1
Other		8	10
TOTAL		17	17

The Council received the same number of competence notifications in 2022/23 as the previous year

OUTCOMES OF COMPETENCE NOTIFICATIONS*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	Existing		New		Closed		Still active	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
TOTAL inquiries and preliminary assessments		7	11	12	8	11	13	8	6
No further action		–	–	2	9	2	9	–	–
Notification of risk of harm to public	35	11	14	5	1	2	4	14	11
Orders concerning competence	38	31	49	7	9	4	27	34	31
Interim suspension/ conditions	39	5	7	4	5	5	4	4	8
Competence programme	40	6	13	7	2	1	8	12	7
Individual recertification programme	41	–	–	2	–	–	–	2	–
Unsatisfactory results of competence or recertification programme	43	–	–	–	–	–	–	–	–
Competence review		3	3	6	3	6	3	4	3
Other action		–	–	–	1	–	1	–	–
Voluntarily removed from register		–	–	1	–	1	–	–	–

* A single notification can result in multiple outcomes that span an extended period.

Competence reviews and competence programmes

The Council will order a competence review if it believes a practitioner may be operating below the required standards.

If the Council believes a practitioner fails to meet the required standard of competence after a competence review, it can order the practitioner to undertake a competence programme.

In 2022/23 the Council managed:

10
competence
reviews
(6 in 2021/22)

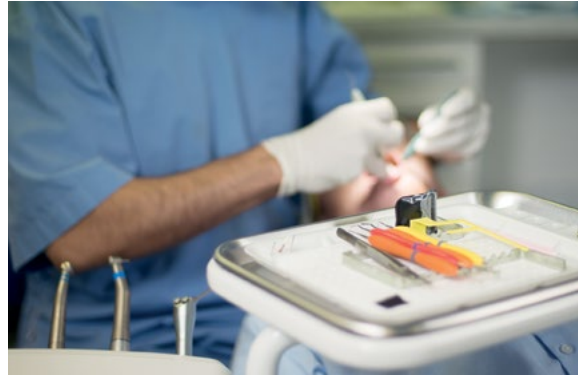
13
competence
programmes
(15 in 2021/22)

All competence reviews and programmes ordered during the year were for the dentist profession only.

Fitness to practise

At the time of registration, an applicant must be able to demonstrate their fitness to practise and satisfy the Council that they meet our standards.

These standards relate to their conduct, their ability to speak and understand English, and their mental or physical condition.



Health

Oral health practitioners, like anyone else, get ill and suffer injury. If a practitioner develops a physical or mental health problem, it may affect their ability to practise safely, endangering patients and the public.

To protect the health and safety of the public, the Act sets out a regime for the notification and management of practitioner health issues.

In 2022/23, the Council managed
12 health requirements
 (15 in 2021/22)



SOURCE AND NUMBER OF NOTIFICATIONS OF INABILITY TO PERFORM REQUIRED FUNCTIONS DUE TO MENTAL OR PHYSICAL (HEALTH) CONDITION

Source	Health Practitioners Competence Assurance Act 2003 – section	Existing		New		Closed		Still active	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Health service	45(1)(a)	–	–	–	–	–	–	–	–
Health practitioner	45(1)(b)	–	–	2	–	2	–	–	–
Employer	45(1)(c)	–	–	2	–	2	–	–	–
Medical Officer of Health	45(1)(d)	–	–	–	–	–	–	–	–
Any person	45(3)	–	–	–	1	–	1	–	–
Person involved with education	45(5)	–	–	–	–	–	–	–	–
Self-notification		–	–	5	21	4	21	1	–
Other regulatory authority		–	–	–	–	–	–	–	–
Professional conduct committee	80(2)(b)	–	–	–	–	–	–	–	–
TOTAL		–	–	9	22	8	22	1	–

OUTCOMES OF HEALTH NOTIFICATIONS*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	2022/23	2021/22
No further action		2	17
Order medical examination	49	1	–
Conditions	48	1	–
Restrictions imposed	50	–	1
Voluntary undertaking		2	–
Still under review		1	–
Alteration of scope	21	–	–
Other action		5	4
TOTAL		12	22

* A notification can result in one or more outcomes.

Competence-related supervision and oversight

Supervision and oversight are statutory tools provided to help us ensure that practitioners are fit and competent to practise and do not pose a risk of harm to the public.

The Council made

9 new supervision orders relating to competence in 2022/23
(3 in 2021/22)

The Council made

0 orders for competence-related oversight cases in 2022/23
(8 in 2021/22)

Recertification

The Council established annual recertification as the primary regulatory tool to provide assurance that practitioners remain competent and fit to practise.

The statutory process can also be used to require a practitioner to undertake an individual recertification programme or impose conditions on the practitioner's scope of practice where:

- the Council is not satisfied when issuing an APC
- a practitioner has a specific identified competence issue to be addressed.

The Council managed

2 individual recertification programmes in 2022/23
(3 in 2021/22)

An important part of the annual recertification programme is requiring peer relationships between practitioners to support collaboration and reduce the isolation that can come with working autonomously.

Complaints and discipline

Complaints

The Council's primary responsibility when receiving a complaint is the protection of the health and safety of the public. We receive complaints from many different sources, and the actions we take depend on the nature of the complaint and who has made it.

The Code of Health and Disability Services Consumers' Rights establishes the rights of health consumers and the duties of health service providers.

The Council works with the Health and Disability Commissioner to ensure the public and oral health practitioners have access to a fair and responsive complaints and discipline process.

The Council received
209 complaints during
 2022/23,
 with most
144 coming from
 consumers



COMPLAINTS FROM VARIOUS SOURCES AND OUTCOMES

Source	Complaints 2022/23	Outcomes 2022/23					Complaints 2021/22
		Not yet assessed	No further action	Other action	Referred to professional conduct committee	Referred to the Health and Disability Commissioner	
Consumer	144	2	99	12	–	31	179
Health and Disability Commissioner	14	–	4	10	–	–	4
Oral health practitioner	16	–	6	9	1	–	12
Other health practitioner	5	–	4	1	–	–	5
Courts notice of conviction	–	–	–	–	–	–	–
Employer	3	–	1	2	–	–	1
Self-notifications	13	–	10	3	–	–	8
Other	14	1	7	6	–	–	4
TOTAL	209	3	131	43	1	31	213

Discipline

Referrals to a professional conduct committee

A professional conduct committee (PCC) is a statutory committee appointed to investigate when issues of practitioner conduct arise. It is independent of the Council.

A PCC may make recommendations to the Council or lay charges against the practitioner before the Health Practitioners Disciplinary Tribunal (HPDT).

The Council will refer a case to a PCC where:

- we are notified that a practitioner has been convicted of an offence in court
- the Council considers that information it holds raises questions about a practitioner's conduct or the safety of the practitioner's practice.

In 2022/23, the Council managed **4 professional conduct committee cases**, the same as 2021/22

PROFESSIONAL CONDUCT COMMITTEE CASES

Nature of issue	Source	2022/23	Outcome(s)
Conduct	Health and Disability Commissioner	2	Counselled
	Patient	1	Charge laid with HPDT
	Health and Disability Commissioner	1	No further action
TOTAL CASES		4	

Health Practitioners Disciplinary Tribunal

The HPDT hears and decides disciplinary charges brought against registered health practitioners. Charges may be brought by a PCC or the Director of Proceedings of the Health and Disability Commissioner's office.

In 2022/23, the Council managed **3 Health Practitioners Disciplinary Tribunal cases** (5 in 2021/22)

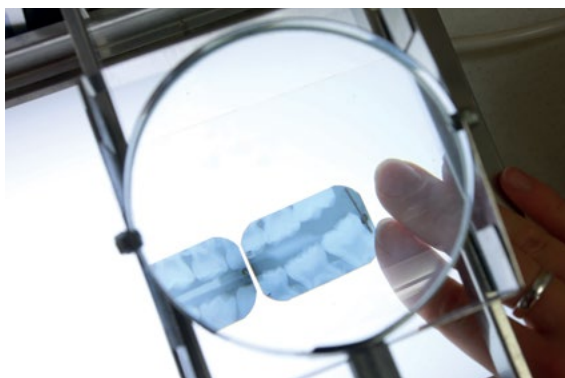


Appeals and judicial reviews

Decisions of the Council may be appealed to the District Court and decisions of the HPDT may be appealed to the High Court.

Practitioners may also seek to judicially review decisions of the Council in the High Court.

In 2022/23, one appeal against a HPDT decision was made.



Case costs

Costs associated with conduct matters are often large, unpredictable, and can span multiple financial years as a case progresses from being referred to a PCC to having a charge brought before the HPDT. Additionally, in some cases, further costs are incurred as a result of one or more decisions being appealed. Disciplinary cases where the PCC makes recommendations to the Council and does not lay a charge before the HPDT are not cost recoverable.

Eight PCC investigations have been closed without progressing to the HPDT in the past three financial years at a cost of \$93,350.

Where the PCC does lay charges against a practitioner before the HPDT, we seek to recover costs through the Tribunal. In most cases, the HPDT decision includes compensation for a portion of the costs, not the full cost recovery.

COST OF CASES BROUGHT BEFORE THE HPDT SINCE 2019

Total costs include all disciplinary costs from PCC through to appeal.

Case	Cost incurred to 31 March 2023	*Costs awarded	Costs awarded	HPDT fine
Case 1 ^	\$177,100	\$33,000	19%	\$3,000
Case 2 ^	\$478,814	\$150,000	31%	\$10,000
Case 3	\$188,192	\$99,000	53%	\$0
Case 4	\$245,271	\$81,944	33%	\$0
Case 5 ^^	\$43,000	\$0	0%	\$0
Case 6	\$242,506	\$71,134	29%	\$7,500
TOTAL	\$1,374,883	\$435,078	32%	\$20,500

* Costs awarded includes sums ordered by the Tribunal payable to the Council but do not reflect the actual cost recovery, which varies.

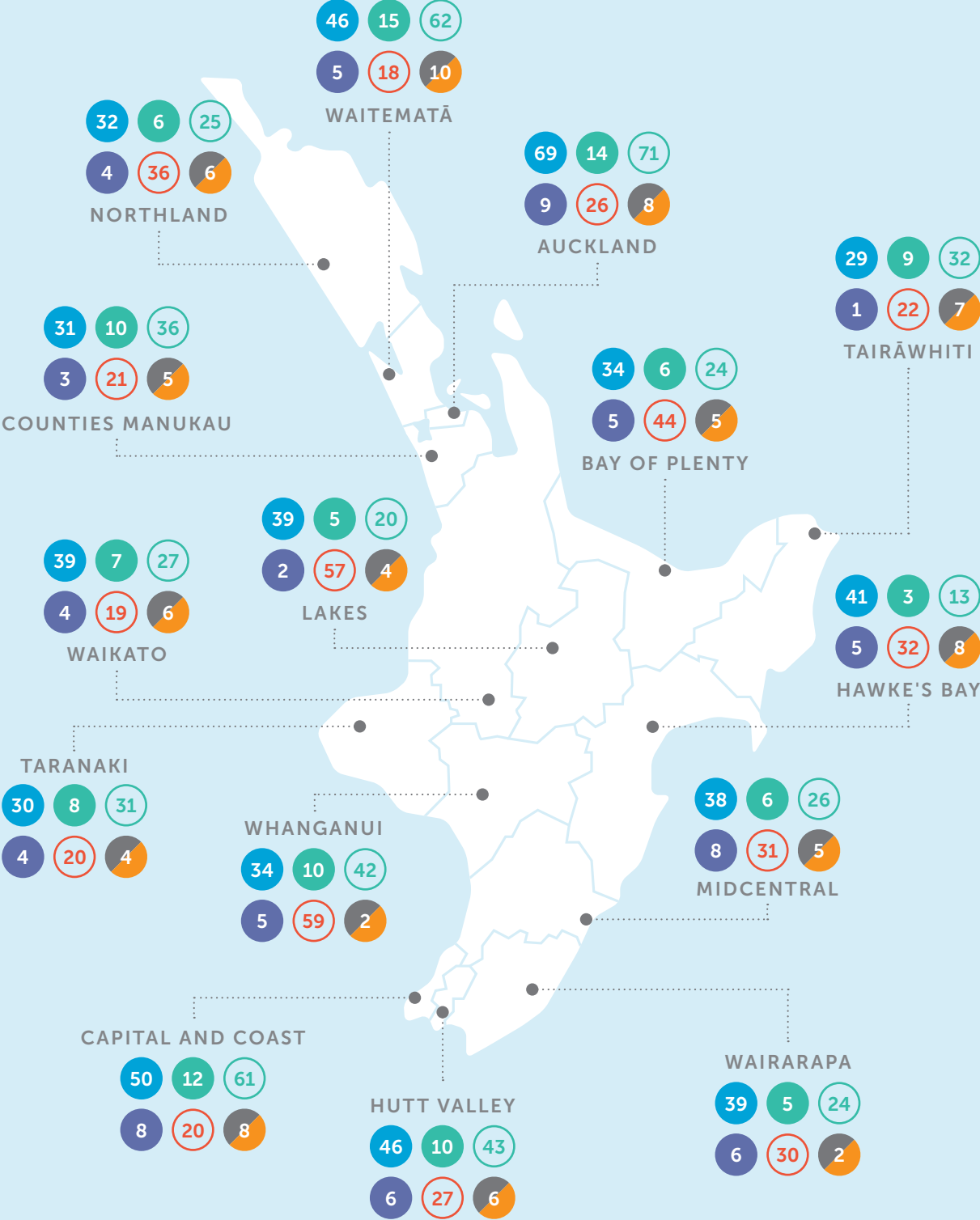
^ Costs continue to be incurred with an appeal ongoing.

^^ The PCC withdrew the case from HPDT proceedings.



The oral health professions

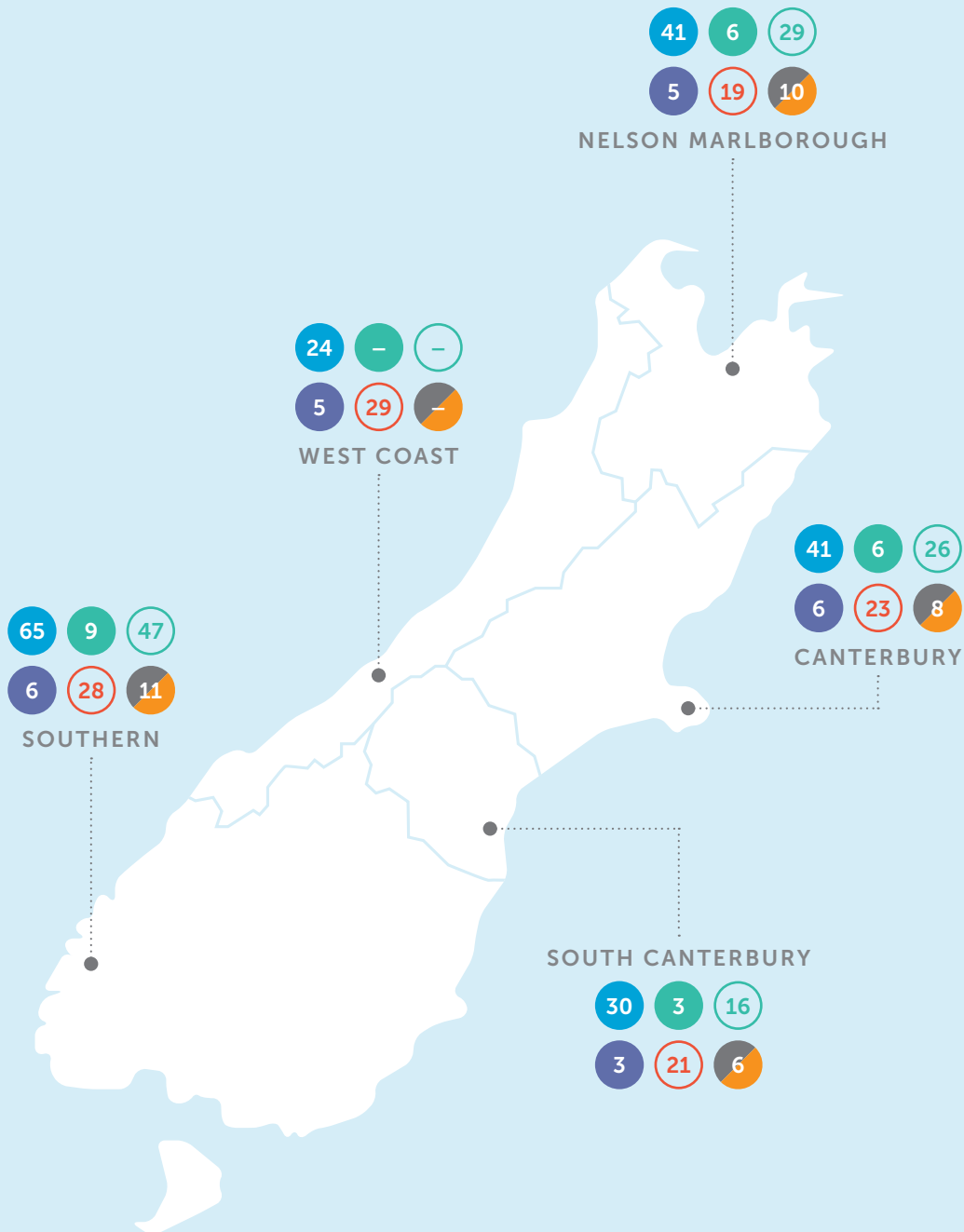
Oral health practitioners in Aotearoa New Zealand



The map shows the distribution of each profession in each public health region.

The numbers shown use the workforce density, being the number of full-time equivalent (FTE) practitioners as at the end of the 2022 workforce report year.

We have developed this demographic profile from data provided by practitioners when completing their APCs for 2023.



- **Dentists and dental specialists** FTE per 100,000 population over 15 years old
- **Oral health therapists** FTE per 100,000 population over 15 years old
- **Oral health therapists** FTE per 100,000 population under 15 years old
- **Dental hygienists and orthodontic auxiliaries** FTE per 100,000 population over 15 years old
- **Dental therapists** FTE per 100,000 population under 15 years old
- **Dental technicians and clinical dental technicians** FTE per 100,000 population over 15 years old

Dentists and dental specialists

Dentistry includes general dental practice and 12 dental specialties.

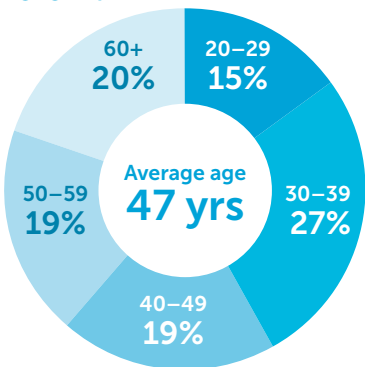
Practitioners can be registered in one or more of these scopes of practice. This year saw 44 additional registrations compared with last year and 123 removals, 51 less than the previous year. The number of removals is expected to increase over the coming years, with 20% of the workforce approaching or being past retirement age.

DEMOGRAPHICS

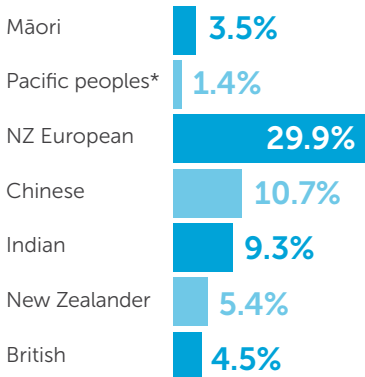
Gender



Age group



Ethnicity



New registrants with overseas or local qualifications



REGISTRATION AND PRACTISING

	2022/23	2021/22
Dentist and dental specialists registered by profession	3,266	3,222
Dentist and dental specialists registered by scope of practice	3,543	3,491
Percentage of dentists and dental specialists holding an APC in their relevant scope(s) of practice	81%	81%
Removed from register	123	174
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) 	120	135
<ul style="list-style-type: none"> Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner 	–	32
<ul style="list-style-type: none"> On notification of death 	3	7

COMPETENCE, CONDUCT AND FITNESS TO PRACTISE

	2022/23	2021/22
Registration		
Scope and practice conditions	6	6
Registration-related supervision	7	3
Registration-related oversight	34	30
Practitioner registration cancelled due to order	1	–
Competence		
Competence review	10	5
Competence programme	13	15
Competence-related supervision orders	9	11
Oversight cases	–	8
Competence-related scope or practising limitations	11	–
Health		
Health monitoring	8	11
Discipline		
Professional conduct committee	4	4
Health Practitioners Disciplinary Tribunal	3	4

* Pacific peoples counts as per the Stats NZ classification and includes the following ethnicities as relevant: Pacific peoples, not further defined; Samoan; Cook Islands Māori; Tongan; Niuean; Tokelauan; Fijian; Indigenous Australian; Hawaiian; Kiribati.

Oral health therapists

Oral health therapist registrations increased by nearly 11% this year, while dental hygiene and dental therapy registration decreased by 5% and 11% respectively.

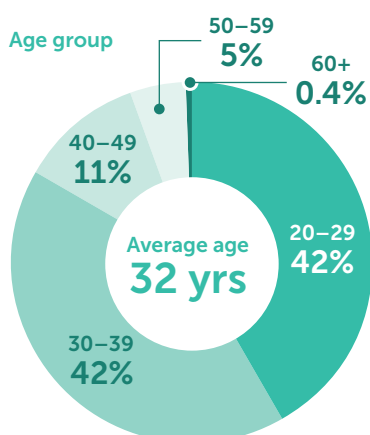
The oral health therapy workforce is the youngest, with the first class graduating in 2008. It is a female dominant workforce, with over 90% women, which is comparative to the documented women in the health care, social assistant and education sector statistics. Of the professions, oral health therapists are the most ethnically diverse, whilst being primarily qualified in Aotearoa New Zealand.

DEMOGRAPHICS

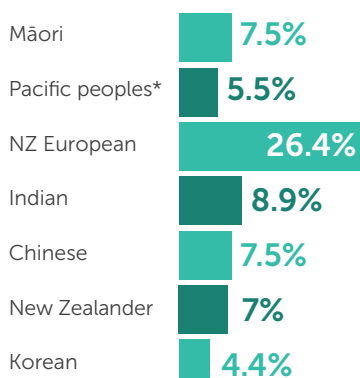
Gender



Age group



Ethnicity



New registrants with overseas or local qualifications



REGISTRATION AND PRACTISING

	2022/23	2021/22
Oral health therapists registered by profession	903	815
Percentage of oral health therapists holding an APC in their relevant scope(s) of practice	94%	92%
Approved applications for removal of exclusion	2	1
<ul style="list-style-type: none"> Orthodontic procedures Restorative treatment on patients 18 years and older 	–	–
Removed from register	22	21
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner On notification of death 	18	16

COMPETENCE, CONDUCT AND FITNESS TO PRACTISE

	2022/23	2021/22
Registration		
Scope and practice conditions	6	7
Registration-related supervision	–	–
Registration-related oversight	2	2
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	1	–
Health		
Health monitoring	3	3
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

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Dental hygienists

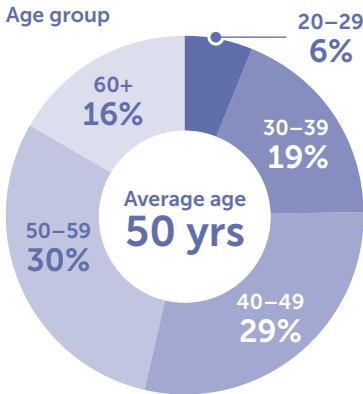
Registration of dental hygienists is steadily declining, with the education pathway no longer offered in Aotearoa New Zealand and low numbers of incoming overseas trained hygienists.

DEMOGRAPHICS

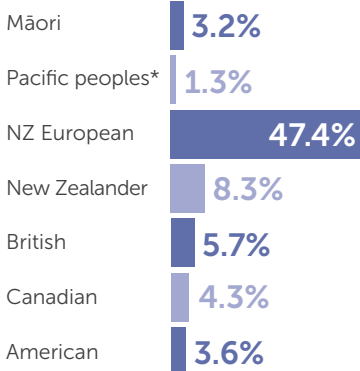
Gender



Age group



Ethnicity



New registrants with overseas or local qualifications



REGISTRATION AND PRACTISING

	2022/23	2021/22
Dental hygienists registered by profession	448	472
Dental hygienists registered by scope of practice	459	482
Percentage of dental hygienists holding an APC in their relevant scope(s) of practice	90%	86%
Approved applications for removal of exclusion	36	2
<ul style="list-style-type: none"> Orthodontic procedures Local anaesthesia Extra-oral radiography Intra-oral radiography 	1 13 11 11	1 1 – –
Removed from register	37	36
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner On notification of death 	35 2 –	32 4 –

COMPETENCE, CONDUCT AND FITNESS TO PRACTISE

	2022/23	2021/22
Registration		
Scope and practice conditions	28	27
Registration-related supervision	1	3
Registration-related oversight	1	2
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	–	–
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

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Dental therapists

As with dental hygienists, registration of dental therapists is steadily declining because no New Zealand therapist graduates are coming into the profession.

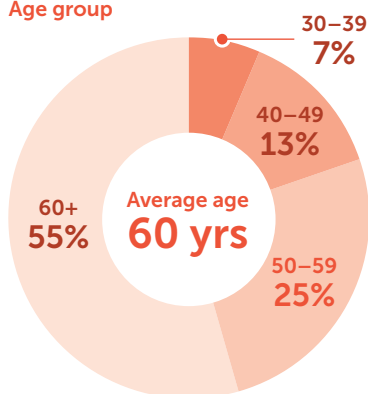
With nearly 55% of registrants being aged over 60, the decrease in numbers will continue as therapists retire. This year saw a 10% decrease in therapists holding APCs. The dental therapy profession has the largest number of Māori, at 10.9%, and 4.3% of Pacific peoples.

DEMOGRAPHICS

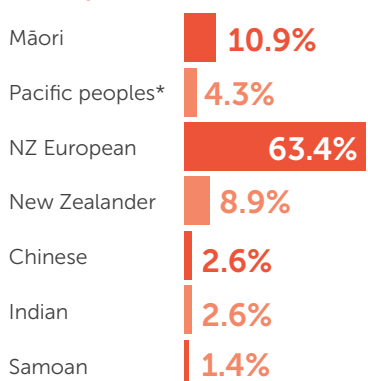
Gender



Age group



Ethnicity



No new registrants with overseas qualifications

100% Aotearoa New Zealand qualifications

REGISTRATION AND PRACTISING

	2022/23	2021/22
Dental therapists registered by profession	334	374
Percentage of dental therapists holding an APC in their relevant scope(s) of practice	91%	90%
Approved applications for removal of exclusion	1	3
• Pulpotomies	1	1
• Stainless steel crowns	–	2
• Radiography	–	–
• Diagnostic radiography	–	–
Removed from register	32	40
• Voluntarily removed (section 142 or 144(3) of the Act)	30	37
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	1	2
• On notification of death	1	1

COMPETENCE, CONDUCT AND FITNESS TO PRACTISE

	2022/23	2021/22
Registration		
Scope and practice conditions	11	11
Registration-related supervision	–	1
Registration-related oversight	1	1
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	–	–
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

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Dental technicians

The dental technician and clinical dental technician workforce remains similar to the previous year.

A minor decrease in dental technicians (4%) is seen due to a small decrease in graduate registration applications, and several removals where we were unable to contact practitioners after not completing their annual practising renewal.

REGISTRATION AND PRACTISING

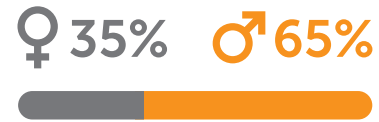
	2022/23	2021/22
Dental technicians registered by profession	375	392
Percentage of dental technicians holding an APC in their relevant scope(s) of practice	90%	85%
Removed from register	31	21
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) 	21	19
<ul style="list-style-type: none"> Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner 	10	2
<ul style="list-style-type: none"> On notification of death 	–	–

COMPETENCE, CONDUCT AND FITNESS TO PRACTISE

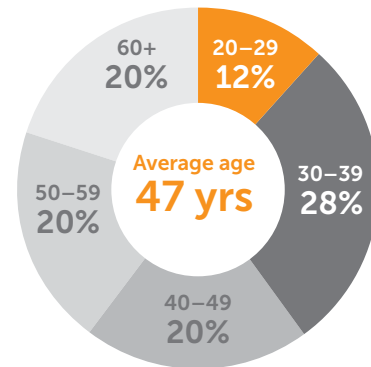
	2022/23	2021/22
Registration		
Scope and practice conditions	7	6
Registration-related supervision	1	3
Registration-related oversight	1	2
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health	–	–
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

DEMOGRAPHICS

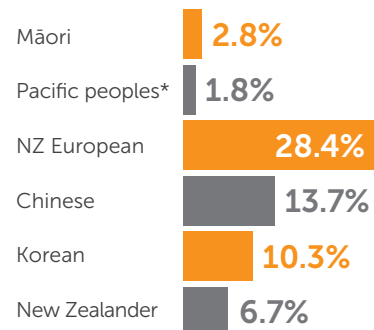
Gender



Age group



Ethnicity



No new registrants with overseas qualifications



100% Aotearoa New Zealand qualifications

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Clinical dental technicians

REGISTRATION AND PRACTISING

	2022/23	2021/22
Clinical dental technicians registered by profession	255	254
Percentage of clinical dental technicians holding an APC in their relevant scope(s) of practice	94%	91%
Removed from register	11	7
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) 	6	7
<ul style="list-style-type: none"> Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner 	5	1
<ul style="list-style-type: none"> On notification of death 	–	–

COMPETENCE, CONDUCT AND FITNESS TO PRACTISE

	2022/23	2021/22
Registration		
Scope and practice conditions	1	–
Registration-related supervision	–	1
Registration-related oversight	–	–
Competence		
Competence review	–	1
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health	1	1
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

Accreditation

Ensuring graduates entering the profession are suitably qualified and competent is an important function of the Council.

The Council accredits and monitors Aotearoa New Zealand prescribed dental practitioner qualifications to ensure they meet the required educational standards and deliver graduates who are competent and safe to practise in Aotearoa New Zealand.

The Council is supported by the accreditation committee, which considers the accreditation matters and offers expert educational advice to inform the Council's decision making.

During the first half of 2022 the Council continued its monitoring on the impact COVID-19 had on the clinical educational opportunities for students. Programmes adapted well during the previous year with the updated COVID-19 protection framework settings. Impact on clinical education was limited.

The Council was pleased to see the various initiatives undertaken by the educational institutions to incorporate the new Haumarutanga ahurea (cultural safety) competency domain into their programmes. Engagement from Māori leadership within the health sciences divisions, programme leadership, teaching staff and students was encouraging. Work on this continues, and embedding of cultural safety will be monitored through the cyclical accreditation reviews and annual reporting.

The first adult restorative programme was accredited in Aotearoa New Zealand, the Melbourne University Graduate Certificate in Dental Therapy (Advanced Clinical Practice) programme. Successful completion of the programme fulfils the gazetted prescribed qualification requirement, and enables oral health therapists and dental therapists to provide restorative care to patients over 18 years of age, within their respective scopes of practice.

The Council continued to monitor the Auckland University of Technology oral health programme. In September 2022, an accreditation review was completed and accreditation was granted until December 2027 subject to several conditions being met. This included a further targeted review of the new remote learning delivery that the programme introduced in Northland through an agreement with Te Whatu Ora - Te Tai Tokerau.

The cyclical review of the Royal Australasian College of Dental Surgeons Fellowship in Oral and Maxillofacial Surgery occurred in 2022. Accreditation was granted until December 2027, subject to a condition to embed Te Tiriti o Waitangi in its educational philosophy and delivery, and involve Māori and Pacific peoples in the design and delivery of the programme (for New Zealand trainees and training centres).

The reports of the cyclical reviews are available on the Council's website.

The accreditation committee considered proposed curriculum changes by the University of Otago dentistry and dental technology programmes, to be incorporated for 2024 if accepted. These proposed changes were informed by programme advisory committees to ensure the programmes remained fit for purpose and contemporary, and incorporated the new cultural safety competency domain. The Council supported the proposed changes in principal, subject to further analysis by the accreditation committee. This is scheduled for the first quarter of the next reporting year.

Finally, the Council has continued to monitor and progress mutual recognition with comparable jurisdictions. It is pleasing to report that due diligence of the Dental Council of Ireland's accreditation system was successfully completed.

STATUS OF AOTEAROA NEW ZEALAND ACCREDITED ORAL HEALTH PROGRAMMES AS AT 31 MARCH 2023

Title	Provider	Status	Expiry date
Bachelor of Dental Surgery (BDS)	University of Otago	Accreditation (in 2019)	31/12/2024
Bachelor of Dental Surgery (Honours)	University of Otago	Accreditation (in 2019)	31/12/2024
Master of Community Dentistry (MComDent)	University of Otago	Accreditation (in 2018)	31/12/2023
Doctor of Clinical Dentistry (DClinDent) <ul style="list-style-type: none"> • Endodontics • Orthodontics • Oral medicine • Paediatric dentistry • Oral pathology • Periodontology • Oral surgery • Prosthodontics • Special needs dentistry 	University of Otago	Accreditation (in 2018)	31/12/2023
Doctor of Clinical Dentistry in oral and maxillofacial surgery	University of Otago	Accreditation with a condition (Dec 2020)	31/12/2023
Fellowship in Oral and Maxillofacial Surgery	Royal Australasian College of Dental Surgeons	Accreditation with a condition (in 2022)	31/12/2027
Fellowship in Oral and Maxillofacial Pathology	Royal College of Pathologists of Australasia	Accreditation (in 2018)	31/12/2023
Bachelor of Oral Health (BOH)	University of Otago	Accreditation (in 2019)	31/12/2024
Bachelor of Health Science in Oral Health BHSc (Oral Health)	Auckland University of Technology	Accreditation with conditions (2022)	31/12/2027
Bachelor of Dental Technology (BDentTech)	University of Otago	Accreditation (in 2019)	31/12/2024
Bachelor of Dental Technology (Honours) (BDentTech (Hons))	University of Otago	Accreditation (in 2019)	31/12/2024
Postgraduate Diploma in Clinical Dental Technology (PGDipCDTech)	University of Otago	Accreditation (in 2018)	31/12/2023
Certificate of Orthodontic Assisting	New Zealand Association of Orthodontists: Orthodontic Auxiliary Training Programme	Accreditation (in 2018)	31/12/2023
Accredited Adult restorative programmes			
Graduate Certificate in Dental Therapy (Advanced Clinical Practice)	University of Melbourne	Accreditation with a condition (in 2022)	31/12/2027

Our financial performance 2022/23

Introduction

The Council's financial performance for the 12-month period ending 31 March 2023, sees it in a healthy financial state.

This year we have recorded a small loss of \$9k against an anticipated loss of \$564k. This is a reflection of the direct and indirect effects of COVID-19, making it difficult to resource and deliver on planned projects.

Financial position

As outlined above, our net financial position (assets less liabilities) remains better than anticipated.

	2022/23 \$'000	2021/22 \$'000	2020/21 \$'000
Total assets	\$6,265	\$5,862	\$5,716
Total liabilities	(\$2,541)	(\$2,129)	(\$2,720)
Net assets	\$3,724	\$3,733	\$2,996

Operational reserves

Net assets are represented across three reserve types, which are further broken down into the professions. The reserve types are operational reserves, disciplinary reserves and capital asset reserves. The detailed movements in each reserve across each profession are detailed in Note 14 in the Financial Statements.

The operational reserve represents funds allocated for meeting the Council's ongoing general functions of regulation, education and general operations. The disciplinary reserve is used for meeting the specific costs associated with conduct matters that result in a professional conduct committee and/or Health Practitioners Disciplinary Tribunal. These costs are often large, unpredictable and span multiple financial years. The last reserve is for capital assets, which represent the assets of the Council including building its integrated IT platform.

We note that the reserves balances across all professions are in a surplus position with only the operational reserve of the dental therapists in a small deficit.

The operational reserve for each profession is funded via the APC fee. The APC fee must sustain the Council's regulatory workplan, bear the costs associated with complaints, competence and health of each profession, fund operations, and fund long-term projects. The setting of the APC fee for operational reserves involves projecting the deliverables and associated costs well in advance of actually incurring them.

The setting of the disciplinary levy and maintaining the minimum level required for disciplinary reserves is also a complex process. Future disciplinary costs are extremely difficult to predict. Under the Act, the Council is able to apply an additional disciplinary levy at any time, though it is always the Council's intention to retain sufficient reserves to avoid having to do so.

Financial performance

This year we recorded a small deficit of \$9k against an anticipated loss of \$564k. The difference between our actual and anticipated loss was \$555k, a large part of this is expenses that weren't spent. While traditionally good news, for regulators, this often means not delivering projects as planned. However, in this case, there are positive and impartial causes.

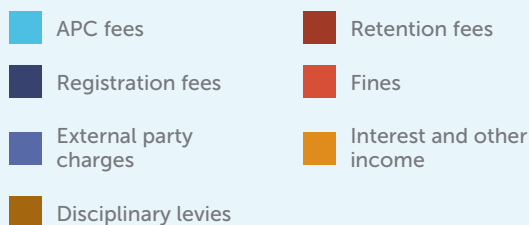
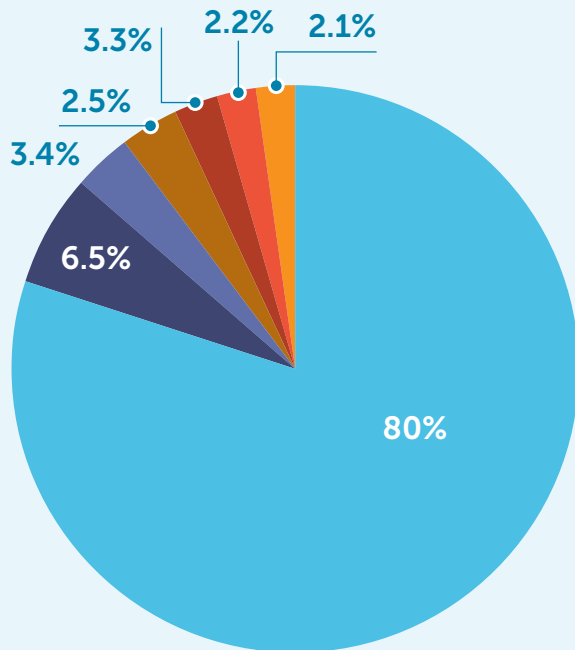
Pandemic-related expenses

Due to the pandemic's uncertain nature the Council budgeted significant costs for its response to the ongoing pandemic. Positively the ongoing direct impact of responding to this event was not nearly as significant as expected.

Projects

Where it came from:

Revenue 2023



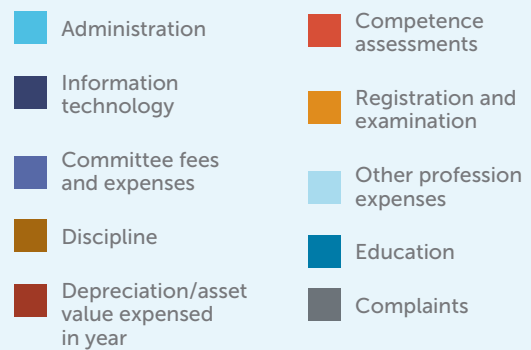
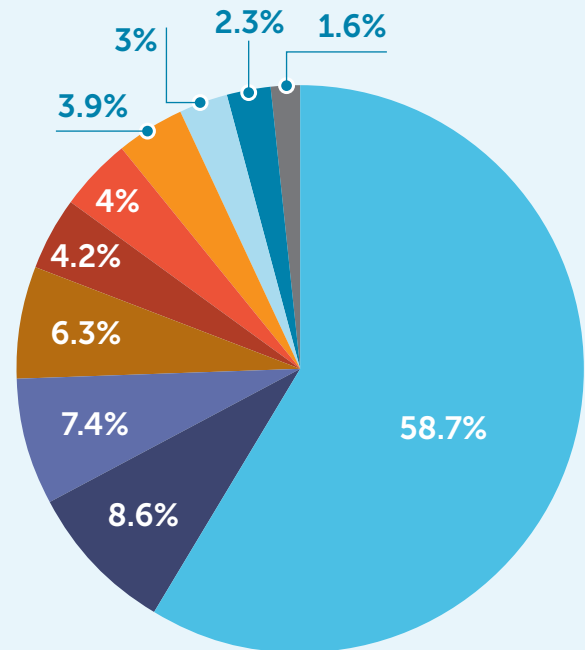
Due to a tight labour market in 2022/23, we carried several vacant positions and struggled to find contractors to fulfil one-off planned project roles.

Exit of our onerous lease

In May 2023 we finalised the exit of our lease at 80 The Terrace, Wellington. This was office space the Council had co-leased, but due to building design and earthquake vulnerability issues we needed to vacate. The exit was negotiated at a discount, compared with the liability we held, meaning we recognised a profit at exit.

Where it went:

Expenses 2023



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE DENTAL COUNCIL OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

The Auditor-General is the auditor of the Dental Council of New Zealand] (the Council). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited to carry out the audit of the financial statements of the Council, on his behalf.

Opinion

We have audited the financial statements of the Council that comprise the statement of financial position as at 31 March 2023, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Council:

- present fairly, in all material respects:
 - its financial position as at 31 March 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 26 July 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements

The Council is responsible for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as the Council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

The Council's responsibilities arise from section 134 of the Health Practitioners Competence Assurance Act 2003.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's

ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Independence

We are independent of the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Council.



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand

Statement of comprehensive revenue and expenses


for the year ended 31 March 2023

	Note	31 March 2023	31 March 2022
		\$	\$
Revenue from non-exchange transactions			
Annual practising certificate fees	5	3,658,124	3,666,856
Disciplinary levies	5	149,029	671,093
Discipline fines/costs recovered		99,000	47,995
Retention on dental register (non-practising) fees		114,021	126,767
		4,020,174	4,512,711
Revenue from exchange transactions			
Interest from cash and investments		70,185	32,748
Sale of dental register extracts and administration fees		6,413	7,844
Certificate of good standing fees		14,464	7,859
Registration fees		298,158	319,832
Restoration to dental register fees		3,609	7,560
Accreditation contributions		85,225	26,195
New Zealand dental registration examination fees		-	6,779
Competence and fitness to practise programme contributions		71,760	48,317
		549,814	457,134
Total revenue		4,569,988	4,969,845
Expenses as per schedules			
Administration expenses	6	2,879,471	2,588,135
Council project and profession expenses	6	1,699,604	1,645,319
Total expenses		4,579,075	4,233,454
Total (deficit)/surplus for the year		(9,087)	736,391
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expense for the year		(9,087)	736,391
Total operational revenue and expense for the year	14	185,107	681,111
Total disciplinary revenue and expense for the year	14	(4,533)	191,139
Total capital asset revenue and expense for the year	14	(189,661)	(135,859)
Total comprehensive revenue and expense for the year	14	(9,087)	736,391

Signed for and on behalf of Council members who authorised these financial statements for issue on 25 July 2023



Andrew Cautley
Chair



Robyn Corrigan
Deputy Chair

These financial statements should be read in conjunction with the notes to the financial statements.



Statement of financial position

as at 31 March 2023

	Note	31 March 2023	31 March 2022
		\$	\$
ASSETS			
Cash and cash equivalents	8,17	3,153,855	2,950,191
Short-term investments	9,17	1,789,724	1,950,000
Receivables from exchange transactions	10,17	42,716	111,403
Receivables from non-exchange transactions	10,17	124,969	6,163
Prepayments		59,527	10,133
Current assets		5,170,791	5,027,890
Intangible assets	11	683,069	797,297
Property, plant and equipment	12	410,954	14,643
Work in progress	12	-	21,670
Non-current assets		1,094,023	833,610
Total assets		6,264,814	5,861,500
LIABILITIES			
Accounts payable	17	306,315	142,989
Provision for onerous lease	13,16	-	146,174
Liability for onerous lease	13,16,17	123,816	-
Fitout lease liability	16,17	49,684	-
Other liabilities	17	66,440	112,037
Revenue in advance		1,409,269	1,241,375
Employee entitlements	17	177,411	184,098
Goods and services tax payable	17	152,421	146,878
Current liabilities		2,285,356	1,973,551
Liability for onerous lease	13,16	-	155,199
Term fitout lease liability	16	255,795	-
Non-current liabilities		255,795	155,199
Total liabilities		2,541,151	2,128,750
Net assets		3,723,663	3,732,750
Equity			
Operational reserves – profession	14	1,477,709	1,292,602
Disciplinary reserves – profession	14	1,389,047	1,393,580
Capital asset reserve – Council	14	856,907	1,046,568
Total net assets attributable to the owners of the controlling entity		3,723,663	3,732,750

These financial statements should be read in conjunction with the notes to the financial statements.



Statement of changes in equity

for the year ended 31 March 2023

	Note	Capital asset reserve \$	Disciplinary reserve \$	Operational reserve \$	Total equity \$
Opening balance 1 April 2022	14	1,046,568	1,393,580	1,292,602	3,732,750
(Deficit)/surplus for the year	14	(189,661)	(4,533)	185,107	(9,087)
Closing equity 31 March 2023		856,907	1,389,047	1,477,709	3,723,663
Opening balance 1 April 2021	14	1,182,427	1,202,441	611,491	2,996,359
(Deficit)/surplus for the year	14	(135,859)	191,139	681,111	736,391
Closing equity 31 March 2022		1,046,568	1,393,580	1,292,602	3,732,750

These financial statements should be read in conjunction with the notes to the financial statements.



Statement of cash flows

for the year ended 31 March 2023

	Note	31 March 2023	31 March 2022
		\$	\$
Cash flows from operating activities			
<i>Receipts</i>			
Receipts from annual practising certificate fees and disciplinary levies (non-exchange)		3,818,604	4,058,777
Receipts from other non-exchange transactions		213,021	62,940
Receipts from exchange transactions		479,629	520,792
Interest received		64,806	31,389
		4,576,060	4,673,898
<i>Payments</i>			
Payments to suppliers and employees		4,366,289	4,457,541
		4,366,289	4,457,541
Net cash flows from operating activities		209,771	216,357
Cash flows from investing activities			
<i>Receipts</i>			
Net withdrawal of short-term investments		160,276	2,250,000
		160,276	2,250,000
<i>Payments</i>			
Purchase of property, plant and equipment and intangibles		106,311	824
		106,311	824
Net cash flows from investing activities		53,965	2,249,176
Cash flows from financing activities			
<i>Payments</i>			
Finance lease payments		60,072	-
Net cash flows from financing activities		60,072	-
Net increase in cash and cash equivalents		203,664	2,465,533
Cash and cash equivalents at 1 April		2,950,191	484,658
Cash and cash equivalents at 31 March		3,153,855	2,950,191
This is represented by:			
Bank accounts	8	2,660,102	1,850,091
Term deposits less than three months to maturity	8	493,753	1,100,100
Cash and cash equivalents at 31 March		3,153,855	2,950,191
Add: uncleared deposits		673	786
Total including uncleared deposits		3,154,528	2,950,977

These financial statements should be read in conjunction with the notes to the financial statements.



Notes to the financial statements

for the year ended 31 March 2023

1 Reporting entity

The Dental Council (the Council) is a body corporate constituted under the Health Practitioners Competence Assurance Act 2003 (the Act). The Act established the Council with effect from 18 December 2003 with the Council commencing operations on 18 September 2004.

These financial statements and the accompanying notes summarise the financial results of activities carried out by the Council. To protect the health and safety of the New Zealand public, the Council provides mechanisms to ensure that oral health practitioners are competent and fit to practise their professions. The Council is a charitable entity registered under the Charities Act 2005 (registration number CC22579).

These financial statements have been approved and were authorised for issue by the Council on 25 July 2023.

2 Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP). They comply with public benefit entity international public sector accounting standards (PBE IPSAS) and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for public sector entities. For the purposes of complying with NZ GAAP, the Council is a public benefit public sector entity and is eligible to apply Tier 2 public sector PBE IPSAS on the basis that it does not have public accountability and is not defined as large.

The Council has elected to report in accordance with Tier 2 public sector PBE accounting standards and, in doing so, has taken advantage of all applicable reduced disclosure regime (RDR) disclosure concessions.

3 Summary of accounting policies

The significant accounting policies used in the preparation of these financial statements, as set out below, have been applied consistently to both years presented in these financial statements.

3.1 Basis of measurement

These financial statements have been prepared on the basis of historical cost.

3.2 Changes in accounting policy

Adoption of PBE IPSAS 41 Financial Instruments

The Council has adopted PBE IPSAS 41 Financial Instruments with effect from 1 April 2022. In accordance with the transitional provisions of PBE IPSAS 41, the Council has elected not to restate previous years to comply with PBE IPSAS 41. The comparative information continues to be reported under PBE IPSAS 29. No adjustments arising from the adoption of PBE IPSAS 41 are recognised in opening accumulated comprehensive revenue and expenses because the impact of adoption is considered immaterial.

Accounting policies have been updated to comply with PBE IPSAS 41. The main updates are:

- *Note 9 Investments.* Investments in term deposits policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is material.
- *Note 10 Receivables from exchange transactions and non-exchange transactions.* The policy has been updated to reflect that the impairment of short-term receivables from exchange and non-exchange transactions is now determined by applying a lifetime expected credit loss model.



Notes to the financial statements

for the year ended 31 March 2023 (continued)

3.2 Changes in accounting policy (continued)

On the date of the initial application of PBE IPSAS 41, the classification of financial instruments under PBE IPSAS 29 and PBE IPSAS 41 is as follows.

	Measurement category	
	Prior PBE IPSAS 29 Category	New PBE IPSAS 41 Category
Cash and cash equivalents	Loans and receivables	Amortised cost
Investments	Loans and receivables	Amortised cost
Receivables from exchange and non-exchange transactions	Loans and receivables	Amortised cost

Carrying amounts for financial assets have not changed between the closing of 31 March 2022 and opening at 1 April 2022 as a result of the transition to PBE IPSAS 41 because the impact is immaterial.

The measurement categories and carrying amounts for financial liabilities are unchanged between the closing of 31 March 2022 and the opening of 1 April 2022 as a result of the transition to PBE IPSAS 41.

3.3 Functional and presentational currency

The financial statements are presented in New Zealand dollars (\$), which is the Council's functional currency. All information presented in New Zealand dollars has been rounded to the nearest dollar.

3.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Council and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Revenue from non-exchange transactions

Annual practising certificate fees

The Council's annual recertification cycle runs from 1 October to 30 September for dentists and from 1 April to 31 March for the other dental professions that the Council regulates, that is, dental therapists, dental hygienists, orthodontic auxiliaries, dental technicians, clinical dental technicians and oral health therapists. Fees received in advance of the start of the recertification cycle are recognised on the first day of the recertification year, that is, either 1 October or 1 April. Fees received within the recertification year to which they relate are recognised in full on receipt.

Disciplinary levies

Disciplinary levies imposed and collected as part of the annual recertification cycle are recognised in full on the first day of the recertification year, that is, on 1 October for dentists and 1 April for the other dental professions that the Council regulates. Levies received within the recertification year to which they relate are recognised in full on receipt.

Disciplinary fines and recoveries

Disciplinary fines and costs recovered represent fines and costs awarded against practitioners by the Health Practitioners Disciplinary Tribunal (HPDT). Costs represent recoveries of a portion of the costs of professional conduct committees (PCC's) and the HPDT.

Once awarded by the HPDT, disciplinary recoveries are reflected in the accounts at the time those costs were incurred and at the amount determined by the HPDT.



Notes to the financial statements

for the year ended 31 March 2023 (continued)

3.4 Revenue (continued)

Retention on the dental register non-practising fees

Fees received in advance of the start of the recertification cycle are recognised on the first day of the recertification year, that is, either 1 October or 1 April. Fees received within the recertification year to which they relate are recognised in full on receipt.

Revenue from exchange transactions

Professional standards fees recovered

Professional standards fees recovered represent the recovery of costs from individual practitioners undergoing competence, recertification and fitness to practise programmes ordered by the Council. Revenue from these exchange transactions is recognised when earned and is reported in the financial period to which it relates.

Interest revenue

Interest revenue is recognised on an accruals basis, using the effective interest method.

All other revenue

All other revenue from exchange transactions is recognised when earned and is reported in the financial year to which it relates.

3.5 Financial instruments

Financial assets and liabilities within the scope of PBE IPSAS 41 *Financial Instruments* are recognised when the Council becomes a party to the contractual provisions of the financial instrument.

Financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are measured at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit.

Term deposits

Term deposits are initially measured at the amount invested, because this reflects fair value for these market-based transactions. Interest is subsequently accrued and added to the investment and loan balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Previous accounting policies for other financial assets

For the prior year, an allowance for credit losses for instruments exposed to credit risk was recognised only when there was objective evidence of impairment. A significant or prolonged decline in the fair value of the investment below its cost was considered objective evidence of impairment. If impairment evidence existed, the cumulative loss recognised in other comprehensive revenue and expense was transferred from equity to the surplus or deficit.



Notes to the financial statements

for the year ended 31 March 2023 (continued)

3.5 Financial instruments (continued)

Receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). This allowance is calculated based on lifetime ECL. In measuring ECL, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery.

Previous accounting policy for impairment of receivables

For the previous year, the allowance for credit losses was based on the incurred credit loss model. An allowance for credit losses was recognised only when there was objective evidence of impairment that the amount due would not be fully collected.

Short-term receivables are written off when there is no reasonable expectation of recovery.

Financial liabilities

The Council's financial liabilities include trade and other creditors and include goods and services tax (GST) and pay as you earn (PAYE) tax and employee entitlements.

All financial liabilities are initially recognised at fair value (plus transaction costs for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

3.6 Cash and cash equivalents

Cash and cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

Cash and cash equivalents are subject to the expected credit loss requirements of PBE IPSAS 41. However, no loss allowance has been recognised because the estimated loss allowance for credit losses is immaterial.

3.7 Short-term investments

Short-term investments comprise term deposits that have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

Short-term investments are subject to the expected credit loss requirements of PBE IPSAS 41. However, no loss allowance has been recognised because the estimated loss allowance for credit losses is immaterial.

3.8 Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.



Notes to the financial statements

for the year ended 31 March 2023 (continued)

3.8 Property, plant and equipment (continued)

Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

- office refit 16.67% per annum
- office equipment 6% – 30% per annum
- computer equipment 30% per annum

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if a change occurs in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

Impairment of property, plant and equipment

Property, plant and equipment assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is also recognised in the surplus or deficit.

Critical accounting estimates and assumptions

Determining the depreciation rates for physical assets requires judgement as to the likely period of use of the assets. Different assessments of useful lives would result in different values being determined for depreciation costs, accumulated depreciation and net book values.

3.9 Capital work in progress

Capital work in progress is stated at cost and not depreciated. Depreciation on capital work in progress starts when assets are ready for their intended use. The cost of capital work in progress has not been deducted from the capital replacement reserve.

3.10 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.



Notes to the financial statements

for the year ended 31 March 2023 (continued)

3.10 Intangible assets (continued)

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits or service potential embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit as the expense category that is consistent with the function of the intangible assets. The Council does not hold any intangible assets that have an indefinite life. The amortisation rate for the Council's intangible assets is:

- software 30% per annum
- integrated IT 10% per annum

3.11 Leases

The Council has entered into a joint lease of premises at 22 The Terrace, Wellington, with the Pharmacy Council. This fitout component of the ongoing lease obligation has been accounted for as a finance lease under PBE IPSAS 13 *Leases*. A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. For this lease:

- a) the lease term is for the major part of the economic life of the asset, even though title is not transferred;
- b) at the inception of the lease, the present value of the minimum lease payments amounts substantially to the fair value of the leased asset;
- c) the leased assets are of such a specialised nature that only the lessee can use them without major modifications; and
- d) the leased assets cannot easily be replaced by another asset.

This lease has been initially recognised at the present value of minimum lease payments at the inception of the lease. The ongoing rental component is treated as an operating lease.

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.



Notes to the financial statements

for the year ended 31 March 2023 (continued)

3.12 Employee benefits

Liabilities for wages, salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

3.13 Income tax

Due to its charitable status, the Council is exempt from income tax. The Council was registered as a charitable entity under the Charities Act 2005 on 7 April 2008.

3.14 Goods and services tax

Revenues, expenses and assets are recognised net of the amount of GST, except for receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable, or payable, is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a net basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Inland Revenue Department is classified as part of operating cash flows.

3.15 Equity

Equity is measured as the difference between total assets and total liabilities. Equity is the accumulation of reserves made up of the following components.

Operational reserves

Operational reserves by individual dental profession group are funded from annual practising certificate (APC) fee revenue after each profession's share of Council costs has been provided for. The Gazetted practitioner APC fee will vary across dental profession groups, depending on shares of Council costs and activity within a dental profession and direct profession costs.

Disciplinary reserves

Disciplinary reserves are funded from disciplinary levy revenue for each profession group. The Gazetted practitioner disciplinary levy will vary across dental profession groups, depending on the number of disciplinary cases projected to be heard by each profession group in any one year.

Capital asset reserve

The capital asset reserve is represented by the net book value of fixed assets already purchased and liquid assets set aside for capital expenditure to meet future capital replacement requirements.



Notes to the financial statements

for the year ended 31 March 2023 (continued)

4 Significant accounting judgements, estimates and assumptions

The preparation of the Council's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the accounting policies, management has not made any significant judgements that would have a material impact on the financial statements.

Estimates and assumptions

The main assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- condition of the asset;
- nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- nature of the processes in which the asset is deployed;
- availability of funding to replace the asset; and
- changes in the market in relation to the asset.

The estimated useful lives of the asset classes held by the Council are listed in notes 3.8 and 3.10.



Notes to the financial statements

for the year ended 31 March 2023 (continued)

5 Annual practising fees and disciplinary levies

The Council is responsible for regulating all the oral health professions specified in the Act. The details of registered oral health practitioners are in the Annual Report under the registration section.

Annual practising fee and disciplinary levy revenue by profession

Profession	2023	2023	2022	2022
	\$	\$	\$	\$
	Annual practising fees	Disciplinary levies	Annual practising fees	Disciplinary levies
Dentists and dental specialists	2,366,912	157,947	2,078,138	649,458
Dental therapists	260,712	3,556	467,946	44,337
Dental hygienists and orthodontic auxiliaries	267,848	(6,553)	365,441	(3,561)
Dental technicians and clinical dental technicians	231,561	(5,133)	337,194	(25,070)
Oral health therapists	531,091	(788)	418,137	5,929
Total fees and levies	3,658,124	149,029	3,666,856	671,093

6 Components of net surplus

Expenditure	Note	2023	2022
		\$	\$
Administration expenses			
Salaries		1,751,322	1,735,762
Staff welfare, associated costs and contractors		315,076	222,379
Telephone		13,167	21,624
Photocopying, printing, postage and couriers		10,257	34,620
Doubtful debts/(doubtful debts recovered)		111,703	(78,634)
Office expenses		86,194	70,894
Publications and media monitoring		26,971	4,741
Audit fees	7	21,255	22,215
Rent and building outgoings		119,272	101,123
Rent and building outgoings – onerous lease/(release of provision)	13	(54,472)	17,474
Other building outgoings		26,957	90,016
Insurance		83,722	72,195
Bank charges		40,402	40,806
Finance cost (discount unwind on provision)	13	13,968	11,044
Lease interest		21,789	-
Legal		25,080	41,031
Professional fees		77,147	44,986
Amortisation of intangible assets	11	116,228	116,678
Depreciation of physical assets	12	75,403	17,773
(Gain)/loss on disposal of assets	12	(1,970)	1,409
Total administration expenses		2,879,471	2,588,135



Notes to the financial statements

for the year ended 31 March 2023 (continued)

6 Components of net surplus (continued)

Note	2023 \$	2022 \$
Council project and profession expenses		
Dental Council and committee fees and expenses	339,201	325,299
Information technology	394,848	188,346
New Zealand and international liaison	58,540	22,288
Strategic and organisational planning	57,099	106,023
Registration and recertification standards	39,321	18,981
COVID-19	86	48,195
Workforce data analysis	15,000	-
Education and accreditation	105,761	135,914
Examinations	31,987	9,800
Registration	102,545	15,530
Recertification	6,492	36,908
Complaints	72,530	107,489
Fitness to practise	6,340	-
Competence assessments and reviews	181,585	102,763
Discipline – overhead recoveries	-	(2,460)
Discipline – sundry expenses	-	2,460
Discipline – professional conduct committees	65,234	72,444
Discipline – Health Practitioners Disciplinary Tribunal	223,035	455,339
Total Council project and profession expenses	1,699,604	1,645,319
Total expenditure	4,579,075	4,233,454

7 Auditor's remuneration

On behalf of the Auditor-General, Baker Tilly Staples Rodway Audit Limited provides audit services to the Council. The total amount recognised for audit fees for the current financial year under review is \$21,255 (2022: \$22,215). No other services are provided by Baker Tilly Staples Rodway Audit Limited.

8 Cash and cash equivalents

Cash and cash equivalents include the following components.

	2023 \$	2022 \$
Cash at bank	2,660,102	1,850,091
Term deposits – maturing within three months	493,753	1,100,100
Total cash and cash equivalents	3,153,855	2,950,191



Notes to the financial statements

for the year ended 31 March 2023 (continued)

9 Investments

	2023	2022
	\$	\$
Term deposits – maturing within 12 months of balance date	1,789,724	1,950,000
Total investments	1,789,724	1,950,000

10 Receivables

	2023	2022
	\$	\$
Receivables from exchange transactions	166,182	128,546
Provision for doubtful debts – exchange	(141,434)	(29,732)
Interest receivable – exchange	17,968	12,589
Receivables from exchange transactions	42,716	111,403
Receivables from non-exchange transactions	124,969	6,163
Total receivables	167,685	117,566

11 Intangible assets

Software	2023	2022
	\$	\$
Cost/valuation	1,134,820	1,134,820
Accumulated amortisation	(451,751)	(337,523)
Net book value	683,069	797,297

Reconciliation of the carrying amount at the beginning and end of the period:

Software	2023	2022
	\$	\$
Opening balance	797,297	913,975
Additions/transfer	2,000	-
Amortisation	(116,228)	(116,678)
Closing balance	683,069	797,297



Notes to the financial statements

for the year ended 31 March 2023 (continued)

12 Property, plant and equipment

2023	Office fitout	Computer equipment \$	Office equipment \$	Total \$
Cost/valuation	343,763	104,496	85,506	533,765
Accumulated depreciation	(47,745)	(68,819)	(6,427)	(122,811)
Net book value	296,018	35,677	79,259	410,954
2022	Office fitout	Computer equipment \$	Office equipment \$	Total \$
Cost/valuation	-	132,862	21,641	154,503
Net (loss) on disposal	-	(1,134)	(275)	(1,409)
Accumulated depreciation	-	(117,085)	(21,366)	(138,451)
Net book value	-	14,643	-	14,643

The net carrying amount of the office fitout is held under a finance lease. Note 16 provides further information about the office fitout.

Reconciliation of the carrying amount at the beginning and end of the period:

2023	Office fitout \$	Computer equipment \$	Office equipment \$	Total \$
Opening balance	-	14,643	-	14,643
Additions	343,763	42,445	85,506	471,714
Depreciation	(47,745)	(21,413)	(6,427)	(75,403)
Closing	296,018	35,677	79,259	410,954
2022	Office fitout \$	Computer equipment \$	Office equipment \$	Total \$
Opening balance	-	32,672	329	33,002
Additions	-	824	-	824
Disposals	-	(1,134)	(275)	(1,409)
Depreciation	-	(17,719)	(54)	(17,773)
Closing	-	14,643	-	14,643

There was no capital work in progress at the reporting date (2022: \$21,670).



Notes to the financial statements

for the year ended 31 March 2023 (continued)

13 Onerous lease

As per note 16, the Council is jointly and severally liable for the lease of 80 The Terrace with the Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand and the Pharmacy Council of New Zealand. Because the Council continues to meet the lease commitment for 80 The Terrace but is unable to occupy the premises, the lease commitment is considered to be onerous.

Post-balance date the joint lessors have completed negotiations with the lessor to exit the lease with effect from 20 May 2023, reducing the total cost to the Council. The liability has been re-calculated as the amount payable under the contract to its new termination, together with the contracted "make good" cost on exit.

Due to the final lease payment not having been agreed with the landlord, in the 2022 statements, the onerous lease was recorded as a provision. Upon signing the contract that agrees a defined payment, the amount due to the landlord has been classified as a liability.

As at the reporting date, the Council has recognised the following:

Liability for onerous lease	2023	2022
	\$	\$
Transfer from provision	123,816	-
Total	123,816	-

Provision for onerous lease	2023	2022
	\$	\$
Opening balance	301,373	388,297
Unused amount reversed/additional provision made	(54,472)	17,474
Amounts incurred and charged	(137,054)	(115,440)
Discount unwind	13,968	11,044
Transfer to liability	(123,816)	-
Total	-	301,373

Lease of premises 80 The Terrace (Dental Council share)	2023	2022
	\$	\$
Not later than one year	123,816	146,174
Later than one year and no later than five years	-	155,199
	123,816	301,373



Notes to the financial statements

for the year ended 31 March 2023 (continued)

14 Movement in equity

2023	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total
Dental Council	\$	\$	\$	\$	\$	\$
Operational reserves – profession						
Balance 1 April 2022	1,226,802	11,222	(49,431)	32,074	71,935	1,292,602
Surplus/(deficit)	148,615	12,755	43,616	5,101	(24,980)	185,107
Balance 31 March 2023	1,375,417	23,977	(5,815)	37,175	46,955	1,477,709
Disciplinary reserves – profession						
Balance 1 April 2022	1,232,993	37,164	45,267	39,813	38,342	1,393,580
Surplus/(deficit)	4,384	(6,553)	3,556	(5,133)	(787)	(4,533)
Balance 31 March 2023	1,237,378	30,611	48,823	34,680	37,555	1,389,047
Total profession reserves	2,612,795	54,588	43,008	71,855	84,510	2,866,756
Capital asset reserve – Council						
Balance 1 April 2022						1,046,568
Capital replacement annual practising certificate fee						-
Depreciation, amortisation, asset disposal losses						(189,661)
Capital asset reserve						856,907
Total net assets attributable to the owners of the controlling entity						3,723,663

2022	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total
Dental Council	\$	\$	\$	\$	\$	\$
Operational reserves – profession						
Balance 1 April 2021	935,080	(97,013)	(272,186)	(78,903)	124,512	611,491
Surplus/(deficit)	291,721	108,235	222,755	110,977	(52,577)	681,111
Balance 31 March 2022	1,226,801	11,222	(49,431)	32,074	71,935	1,292,602
Disciplinary reserves – profession						
Balance 1 April 2021	1,063,489	40,725	930	64,883	32,413	1,202,441
Surplus/(deficit)	169,504	(3,561)	44,337	(25,070)	5,929	191,139
Balance 31 March 2022	1,232,993	37,164	45,267	39,813	38,342	1,393,580
Total profession reserves	2,459,793	48,386	(4,164)	71,887	110,277	2,686,181
Capital asset reserve – Council						
Balance 1 April 2021						1,182,427
Capital replacement annual practising certificate fee						(824)
Depreciation, amortisation, asset disposal losses						(135,035)
Capital asset reserve						1,046,568
Total net assets attributable to the owners of the controlling entity						3,732,750



Notes to the financial statements

for the year ended 31 March 2023 (continued)

15 Related party transactions

Remuneration paid to the Council members

The Council has related party transactions with respect to fees paid to the Council members and to the Council members who pay to the Dental Council APC fees and disciplinary levies in their professional capacity as dental practitioners. Fees paid to the Council members for attending Council, committee and working party meetings and participating in other forums are disclosed below.

Council Member	2023 \$	2022 \$
R Whyman	-	6,670
A Gray	11,188	65,187
J Aarts	23,557	26,630
R Fitzpatrick	24,660	21,279
K Hazlett	-	5,077
A Cautley	69,463	26,119
R Corrigan	21,222	23,170
M Holdaway	19,953	24,813
C Pene	20,054	16,749
J Bridgman	25,920	20,084
A Niaami Nur	21,831	22,921
G Tah	20,765	23,170
Total fees paid	258,613	281,869

Grant Thornton performed consultancy services for the Dental Council during the year. Grant Thornton is a related party because the Chair of the Audit and Risk Management Committee is also a partner at Grant Thornton. The value of services provided in the year was \$13,171 (2022: \$32,050). At the year-end, \$6,009 was owed to Grant Thornton by the Dental Council (2022: Nil).

Key management personnel

The key management personnel, as defined by PBE IPSAS 20 *Related Party Disclosures*, are the members of the governing body comprising the Council members, the Chief Executive, Registrar and Corporate Services Manager (including an external contractor) who constitute the governing body of the Council with authority and responsibility for planning, directing and controlling the activities of the entity. The aggregate remuneration of key management personnel, including any performance bonuses, and the number of individuals, determined on a full-time equivalent basis, receiving remuneration are as follows.

	2023 \$	2022 \$
Total remuneration	700,762	595,830
Number of people (full-time equivalent)	3.1	3.0



Notes to the financial statements

for the year ended 31 March 2023 (continued)

16 Leases

As at the reporting date, the Council has entered into the following non-cancellable leases.

- a) The operating lease agreement at 80 The Terrace (start date 1 November 2014) is in the names of the Dental Council, Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand, New Zealand Medical Radiation Technologists Board and the Pharmacy Council of New Zealand (five responsible authorities) all of which have joint and several liability.

This lease was contracted to expire on 31 October 2023. Negotiations for the early exit of this lease were concluded with the landlord in May 2023 with the early termination of the lease agreed for 20 May 2023.

Lease of premises 80 The Terrace (Dental Council share)	2023 \$	2022 \$
Not later than one year	123,816	186,833
Later than one year and no later than five years	-	113,617
	123,816	300,450

Lease of premises 80 The Terrace (five responsible authorities)	2023 \$	2022 \$
Not later than one year	388,747	574,408
Later than one year and no later than five years	-	343,364
	388,747	923,772

- b) The lease agreement for 22 The Terrace (start date 2 June 2022, expiring 2 June 2028) is in the names of the Dental Council and the Pharmacy Council of New Zealand (two regulatory authorities), both of which have joint and several liability for the total lease costs.

The two Councils have agreed to meet total lease costs and operating expenses on an equal share basis. The lease, which was previously disclosed as a commitment in 2022, has operating (fixed rental and variable service charges) and finance lease components. Service charges are assumed to increase by 7% at each future anniversary date of the lease.

Operating component

Lease of premises 22 The Terrace (Dental Council share)	2023 \$	2022 \$
Not later than one year	149,303	-
Later than one year and no later than five years	625,322	-
Later than five years	27,811	-
	802,436	-



Notes to the financial statements

for the year ended 31 March 2023 (continued)

16 Leases (continued)

Lease of premises 22 The Terrace (two responsible authorities)	2023 \$	2022 \$
Not later than one year	298,606	-
Later than one year and no later than five years	1,250,645	-
Later than five years	55,621	-
	1,604,872	-

Minimum lease payments on fit out of 22 The Terrace (Dental Council share only)	2023 \$	2022 \$
Not later than one year	72,327	-
Later than one year and no later than five years	295,336	-
Later than five years	6,352	-
Total minimum lease payments	374,015	-
Future finance charges	(68,536)	-
Present value of minimum finance lease payments	305,479	-

Minimum lease payments on fit out of 22 The Terrace (two responsible authorities)	2023 \$	2022 \$
Not later than one year	144,654	-
Later than one year and no later than five years	590,672	-
Later than five years	12,703	-
Total minimum lease payments	748,030	-
Future finance charges	(137,070)	-
Present value of minimum finance lease payments	610,960	-

- c) The operating lease agreement at 109 Willis St (start date 1 March 2019) was in the names of the Dental Council and the Pharmacy Council of New Zealand (two responsible authorities), both of which had joint and several liability. This lease expired on 31 May 2022 and was not renewed.

Lease of premises 109 Willis Street (Dental Council share)	2023 \$	2022 \$
Not later than one year	-	17,343
	-	17,343

Lease of premises 109 Willis Street (two responsible authorities)	2023 \$	2022 \$
Not later than one year	-	34,686
	-	34,686



Notes to the financial statements

for the year ended 31 March 2023 (continued)

16 Leases (continued)

- d) The Dental Council has entered into a five year non-cancellable operating lease agreement with Fuji Xerox New Zealand Ltd for a multifunctional printer (start date 1 January 2020, end date 31 December 2024). The lease is subject to the terms of the All of Government agreement for print technology and associated services. Separately, the Dental Council has agreed with the Pharmacy Council to share lease costs and operating expenses on an equal share basis.

Lease from Fuji Xerox NZ Ltd	2023	2022
	\$	\$
Not later than one year	2,362	2,362
Later than one year and no later than five years	1,772	4,134
	4,134	6,496

17 Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the Statement of Financial Position relate to the following categories of assets and liabilities.

Financial assets	2023	2022
	\$	\$
Cash and cash equivalents	3,153,855	1,850,091
Investments	1,789,724	3,050,100
Receivables from exchange transactions	42,716	111,403
Receivables from non-exchange transactions	124,969	6,163
	5,111,264	5,027,890

Financial liabilities	2023	2022
	\$	\$
Accounts payable	525,176	401,904
Fit out lease liability	305,478	-
Liability for onerous lease	123,816	-
Employee entitlements	177,411	184,098
	1,131,881	586,002

18 Capital and operating commitments

Capital

There were no capital commitments as at 31 March 2023 (2022: estimated to cost \$330,000, being the fitout cost of premises at 22 The Terrace, Wellington).

Operating

There are no operating commitments other than operating leases disclosed above (2022: \$900,900).



Notes to the financial statements

for the year ended 31 March 2023 (continued)

19 Contingent liabilities

There were no contingent liabilities at reporting date (2022: nil).

20 Contingent assets

There were no contingent assets at reporting date (2022: nil).

21 Subsequent events

The operating lease agreement at 80 The Terrace was contracted to expire on 31 October 2023. Negotiations for the early exit of this lease were concluded with the landlord in May 2023 with the early termination of the lease agreed for 20 May 2023. See note 16 for details. There were no other subsequent events after the reporting date that require disclosure (2022: nil).



Dental Council

Te Kaunihera Tiaki Niho

Dental Council

Te Kaunihera Tiaki Niho

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