Dental Council
Te Kaunihera Tiaki Niho

Annual Report
2024/2025

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

ANNUAL REPORT 1 APRIL 2024 – 31 MARCH 2025

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 2025 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
- the governing body made up of 10 members appointed by the Minister of Health, is referred to as Council.

Dental Council
Te Kaunihera Tiaki Niho

Contents

Report from the Chair and Chief Executive

This year, the Council has managed an exceptional workload. Oral health care in Aotearoa New Zealand is not without its pressures, but our goal is clear; we play our part to improve access to care while continuing to uphold the standards of safety and professionalism that the public expects.

We managed a notable increase in the number and complexity of competence and conduct cases progressing from complaints over the past year. Our regulatory role in protecting the health and safety of the public means we have a duty to act in a timely and decisive way to safeguard patients. In doing so, we uphold the integrity and trust placed in the oral health professions.

We have been reviewing both the overseas jurisdictions we recognise and our registration pathways for overseas-trained oral health practitioners to register and work in New Zealand.

Alongside our core regulatory responsibilities, we have contributed significantly to the Government's review of the Health Practitioners Competence Assurance Act 2003 (The Act). The review of the Act will shape the future of health regulation in New Zealand for years to come, with a strong emphasis on putting patients at the centre of care. We welcomed the opportunity to engage in this important process and share our insights.

As we look ahead, the Council remains committed to ensuring that its regulatory approach continues to be responsive, fair and fit for purpose, supporting a safe, competent and trusted oral health workforce.

Our priorities

Accreditation

Year in review

This year, we accredited the new Auckland University of Technology programme, Graduate Certificate of Health Sciences. This becomes the third adult restorative programme accredited by the Council. It enables dental therapists and oral health therapists to provide restorative care to patients 18 years and older, supporting workforce upskilling and improved access to care.

We also completed the five-yearly accreditation review of the University of Otago's undergraduate programmes in dentistry, oral health therapy and dental technology. We approved accreditation through until the end of 2029, with conditions to be met within set timeframes.

The cyclical review of our outcomes-based accreditation standards, developed with the Australian Dental Council, began this year to ensure they remain contemporary and fit for purpose. The standards apply both in Australia and New Zealand, and align with the Trans-Tasman Mutual Recognition Act 1997, which allows registered oral health practitioners to work in either country.

Year ahead

In the next year, no five-year cyclical reviews of existing accredited programmes are scheduled. The Council will, however, review three new dental specialist programmes proposed to be offered in New Zealand by the Royal Australasian College of Dental Surgeons. These proposed programmes cover oral medicine, paediatric dentistry and special needs dentistry.

The Council will continue to respond to new programme accreditation requests, or complaints and risks identified and monitor open conditions on accredited programmes. These include areas of increased and equitable clinical experiences, strengthening of cultural safety learnings for staff and students, and refreshing patient triage and consent processes to protect patient safety and risk management.

The review of the accreditation standards will progress, with targeted information gathering planned with those who most frequently use the accreditation standards. This will be followed by broader consultation on the proposed changes.

Standards and guidelines

Year in review

A working group reviewed the infection prevention and control practice standard to ensure it remained up to date and, where appropriate, aligned with the introduction of the new *Australian standard for reprocessing of reusable medical devices and other devices in health and non-health related facilities*. Following consultation on the proposed changes in August, the updated standard was finalised.

The sedation practice standard review is ongoing. This is looking at comparable standards and guidelines, and balancing the need to protect patient safety whilst facilitating access to care.

A co-designed set of principles for quality and safe prescribing was released with six other responsible authorities of prescribers to promote a unified, principles-based approach to prescribing, supporting greater consistency in practice and enhancing public safety.

Following the approval of silver diamine fluoride (SDF) by Medsafe as a medicine in New Zealand, the Council published a statement on the regulatory requirements for the application of SDF by registered oral health practitioners.

Finally, the restricted activities policy was updated to better reflect contemporary practice and expand the range of activities that suitably trained, unregistered assistants may carry out under defined conditions.

Year ahead

Work on the sedation practice standard will be completed with the support of clinical subject-matter experts and practitioners with sedation practice experience, before we undertake broader consultation on proposed changes.

Evolving models of health, which integrate both offshore clinical resources and the increased use of artificial intelligence in practice, will be a focus. Council is looking to strengthen its standards regarding virtual care, social media use and the use of artificial intelligence in oral health care.

The medical emergencies practice standard is the next priority for the cyclical review of the Council's practice standards. The workplan on updates to the cultural standards remains on pause, awaiting the outcome of the Act review.

Registration

Year in review

We are committed to supporting a high-quality, accessible health workforce by exploring new registration pathways as well as reviewing existing pathways. This also supports the goals of the Government Policy Statement on Health and Health New Zealand's Health Workforce Plan.

Significant resources have been invested in identifying opportunities to expand recognition of overseas jurisdictions. These efforts focused on successful models used by other health authorities, overlaid with the New Zealand health context and mapped against our oral health professions.

During the year, we also made changes to the English language requirements and test policy, including introducing a new option that allows applicants to demonstrate their English communication skills through practice experience. This model, successfully adopted by other New Zealand responsible authorities, represents a positive shift toward the risk-proportionate removal of barriers to registration for overseas practitioners.

Year ahead

The Council's focus for the coming year will be consulting on proposed new overseas registration pathways, amendments to existing prescribed qualifications and the implementation of any agreed changes.

We will accelerate application timeframes as much as possible, with safeguards to manage potential risks. At the same time, we will continue to explore long-term efficiency improvements to ensure no disproportionate barriers exist to registration.

Recertification

Year in review

Based on the 2023 survey and early practitioner feedback, we implemented a policy change over the latest cycles of recertification, where practitioners who do not hold an annual practising certificate are no longer required to complete the recertification programme. We will continue to monitor the effectiveness of this policy as practitioners return to practise.

Year ahead

The Council is planning a further independent practitioner survey early in 2026. This survey will gather experiences and perspectives from those directly affected and will be one of the major components underpinning the substantive review of the recertification framework in 2026/27, five years after its initial implementation.

The purpose of the review is to evaluate whether the current framework is achieving the outcomes set by the Council to support the ongoing competence of regulated practitioners. It reflects the Council's ongoing commitment to engaging with the professions and continuously improving its approach to competence assurance.

We will consult with practitioners and key stakeholders throughout the review to ensure a collaborative and transparent process.

Complaints and discipline

Year in review

While we received fewer complaints than the previous year, overall volumes remained higher than historical levels. Most complaints were closed with no further action. However, we did see double the number of cases that met the threshold for further inquiry and formal investigation through competence review committees or professional conduct committees, in the interests of assessing risk to the public and promoting patient safety.

To support our commitment to clear and effective regulation, we reviewed and refined our processes and engaged technical writing support to update operating procedures. These updates align with major enhancements made to our information technology (IT) systems to ensure we remain consistent and efficient.

Internally, we have also continued to upgrade our documents and tools focused on complaints and discipline processing. This means we can ensure business continuity and efficient regulation for practitioners and patients involved in complaints or disciplinary matters. Additionally, we implemented changes to Council's naming policy following feedback from stakeholders and practitioners, which has improved clarity and transparency.

Year ahead

The Council is committed to effective and efficient complaint handling. We anticipate further changes across our regulatory processes throughout the year, to align with changed processing required by our upgraded IT system.

We will continue to update our public-facing documents, including guides for practitioners going through our competence, health and disciplinary processes. These will focus on accessibility and transparency to align with the internal processes already reviewed.

Collaboration

Year in review

Over the past year, we continued to advance widespread collaboration with stakeholders across New Zealand and internationally, including professional associations responsible authorities and global regulatory bodies. As noted earlier, the *Principles for quality and safe prescribing* were a joint achievement, developed in collaboration with six other New Zealand responsible authorities.

We also engaged extensively with the Ministry of Health, providing detailed insights to support the review of health workforce regulation and changes to the Act. This included direct collaboration with other responsible authorities to identify shared risks and opportunities for the Ministry's consideration.

Year ahead

We value our professional relationships and will continue to collaborate nationally and globally with the health sector, regulators and professional associations to share insights, align best practices and strengthen collective oversight.

We will remain engaged with the Ministry of Health, particularly on the *Putting Patients First: Modernising health workforce regulation* consultation, including a formal submission. Responding to proposals and implementing any changes will offer opportunities for collaboration between responsible authorities, but may also require reprioritising our planned activities and resources.

We continue to share information and experiences among New Zealand responsible authorities. For example, during the Medical Council's review of its Cosmetic procedures standard and policy.

Other activities

Year in review

A major upgrade to our IT system was successfully completed during the year, marking a significant milestone in our digital transformation efforts. The project required dedicated focus from multiple staff members over six months, and, despite its scale and complexity, was delivered with minimal disruption to business operations or external users. The upgrade also prompted a comprehensive review of our internal processes to ensure they are well aligned with our regulatory functions.

In July 2024, we were pleased to welcome a new registrar to the Council. This appointment brings sector knowledge and strengthens our ongoing efforts to foster trust, transparency and continuous improvement across our regulatory and statutory duties.

Financial performance

The Council's financial statements for 2024/25 have been audited in accordance with generally accepted accounting practice in New Zealand, and the auditors (Baker Tilly Staples Rodway Audit Limited, appointed by the Office of the Auditor-General) have issued an unmodified opinion.

The financial year ended overall with the Council in a positive financial position. Operational spend was lower than anticipated, offset by additional spend in discipline due to conduct-related activity. The increase in disciplinary spend resulted in three professions going below our minimum reserve level requirements, which is concerning if practitioner conduct matters continue to trend upwards.

Strategic plan delivery

This year, we completed a review of our strategic plan. Our strategy reviews are an exercise in refinement, not reinvention, ensuring our direction remains relevant and responsive to the environment in which we operate.

The timing of this review followed the appointment of six new Council members in the previous year and the release of the Government Policy Statement on Health in June 2024. This provided a valuable opportunity to reassess our strategic priorities and confirm their alignment with the Council's long-term initiatives within the broader health sector landscape.

People and culture – our team

Year in review

As part of the strategic plan review, we introduced a new initiative focused on *people and culture*. The Council recognises the important role appointed Council members and staff play in delivering its regulatory functions to a high standard, and wants to ensure they have the training and tools needed to meet the changing demands day to day. For example, the Council has undertaken training on strategic governance and professional development.

Year ahead

Our aim is to stay agile and responsive to the changing demands as a professional regulator. This means we will look at the efficient use of new technologies and expert input to our work, where necessary, to enable us to deliver strategic success without affecting our ability to deliver against our statutory duties.

Council members will continue to be equipped with the governance skills and knowledge needed to deliver the strategic plan. This support will strengthen effective oversight, informed decisions, and allow the Council to lead confidently in the complex regulatory environment.

Council is committed to developing our team with the right skills to meet the demands of regulation, and best serve the needs of practitioners and the public.

Improving health equity and cultural safety

Year in review

This year, our work on the standards review project was paused in response to the Ministry of Health's review of health workforce regulation, which is considering whether regulatory focus should extend beyond clinical safety.

Our aim is to improve health equity and cultural safety by aligning more closely with current literature and broader sector standards on cultural competence, cultural safety and Hauora Māori. Although the project is on hold, our commitment to improving health equity and cultural safety continues to inform all other areas of our work.

Year ahead

While our strategic focuses are independently set, they are designed to champion and build on broader health system goals, such as the Pae Ora (Healthy Futures) Framework, the New Zealand Health Strategy and the Government Policy Statement on Health.

Our future direction will be informed by the outcomes of the Ministry of Health's health workforce regulation review. Once that review concludes, we will either resume the project revisit its scope and objectives, considering the legislative review outcomes.

Preventing and responding to harm

Year in review

We made significant progress in delivering a new compliance framework that will enhance our protection of public health and safety. Informed by global risk, compliance and non-compliance exemplars, the framework defines a clear risk matrix that guides how the Council ensures practitioners are competent and fit to practise, and how it monitors and manages their compliance.

The framework has a far-reaching influence, shaping the delivery of other strategic objectives by embedding data-driven intelligence across our work. It enables deeper insights into the oral health system and helps assess the effectiveness of our regulatory settings, supporting a more informed and integrated approach overall.

Year ahead

We want to understand the operational impact of the compliance framework and to develop a strategy for implementing it effectively, anticipating and limiting unintended consequences. It is essential to ensure the framework functions in real-world settings before consulting on it and creating guidance for practitioners. However, we anticipate consultation on the model and risk framework will occur with the profession next year. We will identify mechanisms to strengthen safeguards for higher risk advanced areas of practice for non-specialists.

Strengthening our regulatory intelligence

Year in review

We recognise the value of fit-for-purpose technology in keeping us efficient, effective, secure and delivering on our data strategy. Last year, we migrated to a cloud-based model, strengthening our business continuity and providing enhanced core security and stability.

The solution aligns with our strategic focuses, providing us with the tools we need to deliver our regulatory functions in a modern and responsive regulatory environment.

Year ahead

The Council is dedicated to transparency across its regulatory and strategic work. We are looking at how we communicate with practitioners and stakeholders to understand our role and what we do in supporting practitioners in the interests of patient safety.

The actions we are taking to enhance our regulatory intelligence are outlined in our strategic plan deliverables and embedded in our core business development efforts. It will enable more accessible analytics and reporting across all business units and feed into stronger performance-based reporting.

This, combined with the broader IT infrastructure improvements we have implemented, will enable us to start realising the full potential of the capabilities we have been developing across the strategic plan and standard business practices.

Statutory performance review

On behalf of the Ministry of Health, and as part of the RA accountability requirements under the Act, a formal external performance review was completed in 2021. Of the 23 core performance standards, all were ranked as fully achieved except two standards that were partially achieved.

Review recommendations

Recommendations for improvement identified from this performance review include building on the current initiatives:

- continuing to complete and implement the review of the cultural competence practice standards and the plan for the accreditation standards to be updated to reflect the new cultural safety domain defined in the scope of practice competencies, and
- the ongoing journey with the Councils cultural advisory committee, Te Hā, for equitable Māori participation and leadership in setting priorities, resourcing, implementing, and evaluating policy within the Council.

Progress

During 2024/25 considerable work was undertaken on accreditation standards, cultural competence standards and competencies for scopes of practice to reflect cultural safety. Due to the ongoing review of the Act we chose to pause completion of this work.

The ongoing work in collaboration with Te Ha relating to equitable Māori leadership was also paused pending the review of the Act.

Thank you

The Council would like to sincerely thank the many oral health practitioners and stakeholders who support the Council in delivering its regulatory role efficiently and effectively. In particular, we would like to acknowledge those who have served on competence review or professional conduct committees, registration assessors, our accreditation committee and site evaluation teams. Your expertise and advice have a direct and lasting impact on how we support safe practice in oral health care for the benefit of the public.

The Council also would like to thank its capable operational team for another year of dedication and commitment in an environment that is evolving and presenting new challenges and priorities. Their work enables the Council to assure the public that New Zealand has a competent and safe oral health care workforce.

We continue to value the collaborative relationship with our international partners,the Dental Board of Australia, Dental Council of Ireland, and the National Dental Examining Board of Canada. We would like to acknowledge the Federation of European Dental Competent Authorities and Regulators, which provides valuable insights into the European regulatory framework, to support a collaborative and modern approach to oral health regulation.

The Council would also like to acknowledge Andrew Cautley, who finished as Chair of the Council this year after serving his three-year term. The Council and operations team extend their gratitude to Andrew for his outstanding service and leadership over what has been a significant period of growth for the Council. Andrew remains an appointed member of the Council.

John Bridgman
Chair

Marie MacKay
Chief Executive

Overview

What we do

The Council is the regulator of six oral health professions and the practitioners registered in each profession, established by the Health Practitioners Competence Assurance Act 2003 (the Act).

Oral health professions and practitioners

Dentistry
Dentists and dental specialists

Dental therapy
Dental therapists

Oral health therapy
Oral health therapists

Dental hygiene
Dental hygienists and orthodontic auxiliaries

Dental technology
Dental technicians

Clinical dental technology
Clinical dental technicians

Our functions

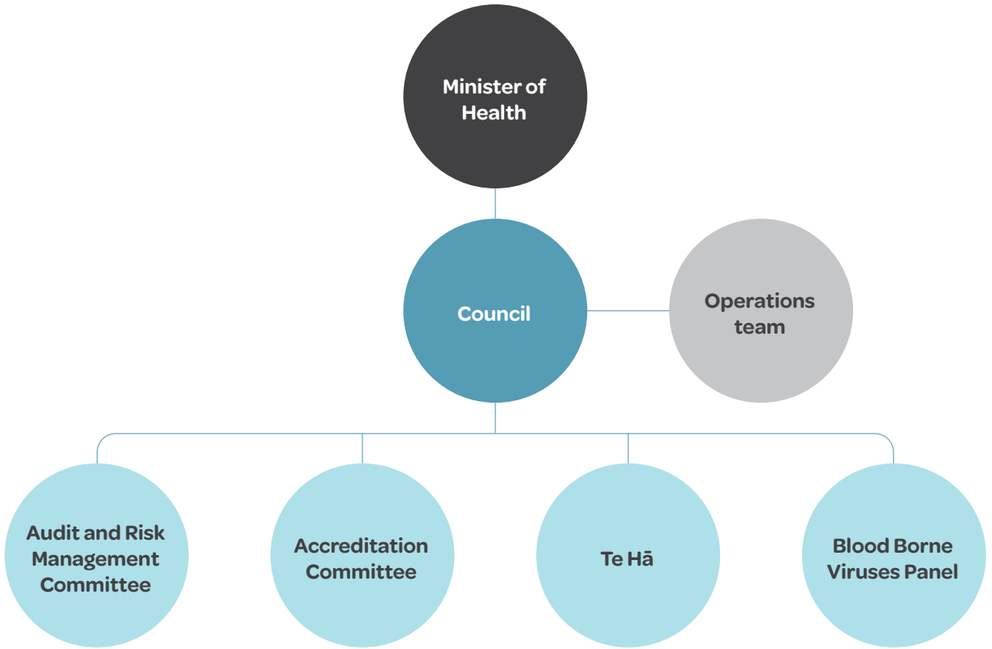
- Setting accreditation standards and competencies for each of the oral health professions.
- Prescribing qualifications, accrediting and monitoring oral health education and training programmes.
- Setting the standards for clinical and cultural competence, and ethical conduct that oral health practitioners must meet before and after they are registered.
- Registering and maintaining the register of oral health practitioners in New Zealand.
- Ensuring registered oral health practitioners are skilled, competent and fit to practise safely 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 across the professions.

Who we are

The Council is appointed by the Minister of Health and has 10 members. It is the governing body that oversees the strategic direction of the organisation, monitors management performance and implements the requirements of the Act.

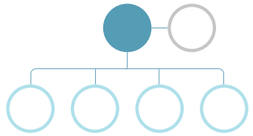
Supporting the Council are four sub-committees providing subject matter expertise.

The operations team are responsible for the delivery of the Council's functions.



The Council

The governing body that oversees the strategic direction of the organisation, monitors management performance and implements the requirements of the Act.



In 2024, the Council welcomed one new appointment of Paula Baker as a layperson. In 2025, the Council elected John Bridgman as Chair and Rosemary Fitzpatrick as Deputy Chair.

Eleven monthly Council meetings were held in 2024/25, and an additional three out-of-cycle meetings were held.

John Bridgman
Chair | Dental specialist

Appointed June 2021
Current term ends
November 2027

Chris Brooks
Dentist

Appointed August 2023
Current term ends
August 2025

Rosemary Fitzpatrick
Deputy Chair | Layperson

Appointed June 2021
Current term ends
November 2027

Michelle Lomax
Layperson

Appointed August 2023
Current term ends
August 2026

Andrew Cautley
Dental specialist

Appointed November 2019
Current term ends
August 2026

Tihema Nicol
Dentist

Appointed August 2023
Current term ends
August 2026

Erin Campbell-Day
Dental hygienist

Appointed August 2023
Current term ends
August 2025

Helen Tāne
Dental therapist

Appointed August 2023
Current term ends
August 2025

Joanne Choi
Clinical dental technician

Appointed August 2023
Current term ends
August 2026

Paula Baker
Layperson

Appointed November 2024
Current term ends
November 2025

Committees

No new appointments were made to committees in 2024.

Te Hā, the Council's cultural advisory committee, held one vacant position. This position will remain vacant until the Ministry of Health's health workforce regulation review concludes and the committee can confirm its strategic objectives.

Audit and Risk Management Committee

Advises the Council on its financial management, organisational and regulatory risk management, internal controls and quality assurance framework.

Four Audit and Risk Management Committee meetings were held in 2024/25.

Brent Kennerley, *Chair | Independent member*

Council Chair, *Ex officio*

Michelle Lomax, *Layperson*

Rosemary Fitzpatrick, *Layperson*

Accreditation Committee

Advises the Council on accreditation matters and develops accreditation standards, policies and procedures for the accreditation of New Zealand educational programmes that lead to registration.

Five accreditation committee meetings were held in 2024/25.

Professor Ivan Darby, *Chair | Senior dental academic*

John Bridgman, *Ex officio*

Susan Gorrie, *Practitioner*

Mania Maniapoto-Ngaia, *Independent educational standard-setting member*

Associate Professor Jennifer Mardini, *Senior dental academic*

Associate Professor Meegan Hall, *Layperson*

Ian Mercer, *Practitioner*

Te Hā

Advises the Council on cultural considerations within all of the Council's functions.

Members during 2024/25:

Roxanne Waru, *Chair*

Council Chair, *Ex officio*

Justin Wall (Ngāti Tuwharetoa), *Practitioner*

Raainera Te Whata (Ngāti Rangi, Ngāti Moerewa, Te Whānau a Tūwhakairiora, Te Whānau a Tapaeururangi, Te Whānau a Hinerupe), *Independent member*

Blood Borne Viruses Panel

Manages, monitors and advises the Council on registered oral health practitioners and applicants who are or may be infected with the hepatitis B virus, hepatitis C virus or human immunodeficiency virus, and matters relating to blood-borne viruses.

This committee meets on an as-needed basis.

Members during 2024/25:

John Bridgman, *Chair*

Paula Baker, *Lay member*

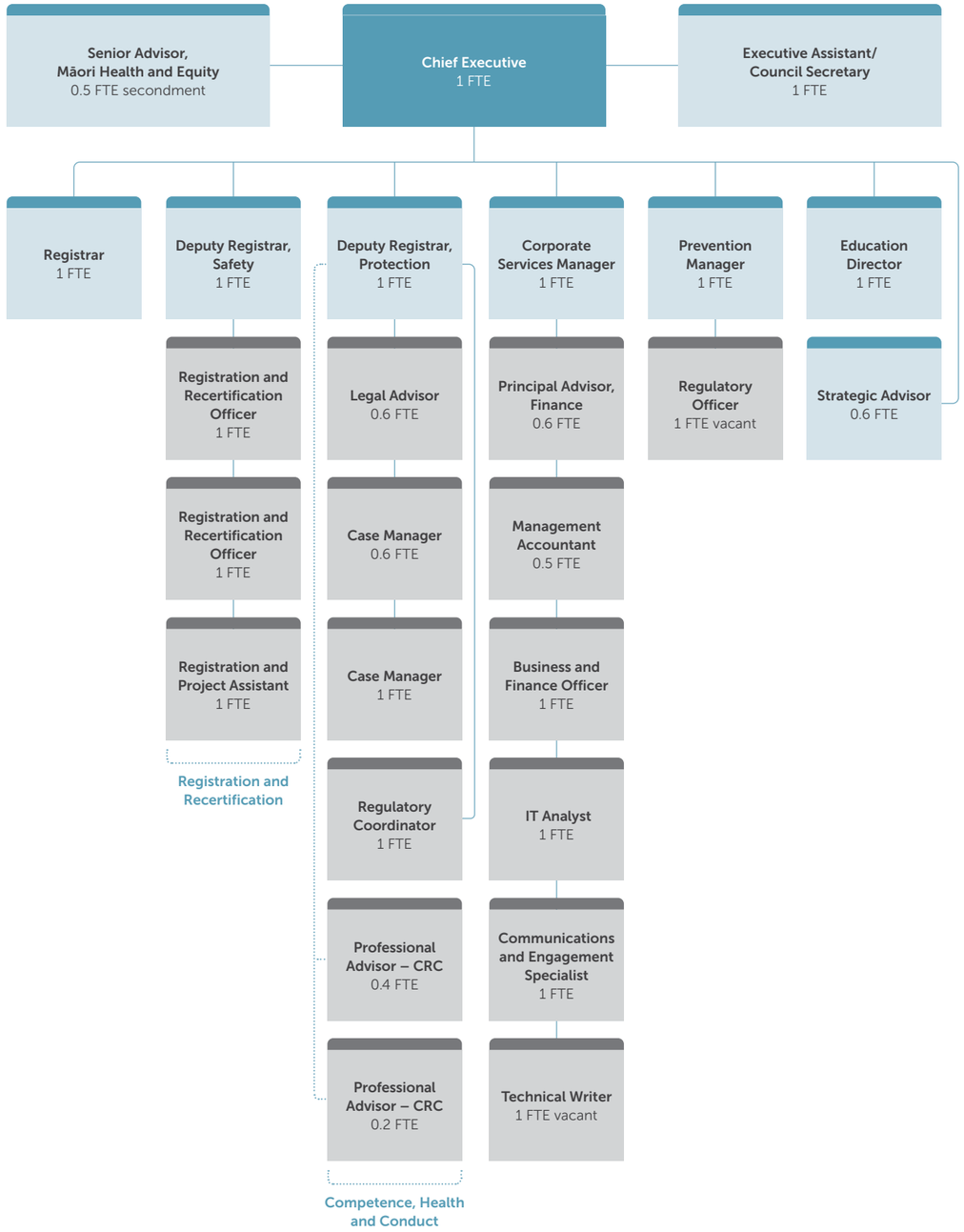
Ed Gane, *Hepatologist*

Simon Briggs, *Infectious diseases physician*

Operations team

Manages the delivery of Council's statutory functions, strategic direction and projects.

As at 31st March 2025 the operations team consisted of 22 full time equivalent permanent staff (FTE).



The way we work

We work with employers, educators, professional associations, other responsible authorities locally and internationally, practitioners, patients, whānau, hapū, iwi and the public.

We determine the most effective and efficient ways to ensure oral health practitioners practise competently and safely to keep the New Zealand public safe.

We use a right-touch, risk-based approach.

We perform our functions in ways that are proportionate, consistent, targeted, transparent, accountable and agile.

Our strategic plan

Our vision

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

Our strategic objective

Be a trusted regulator that ensures safe oral health care for Aotearoa New Zealand

Our values

What's most important to our work:

Respect

Integrity

Collaboration

Our strategic outcomes

Our outcomes set our long-term destination:

The Dental Council | Te Kaunihera Tiaki Niho meets its Tiriti o Waitangi aspirations and has effective relationships with Māori

The public receive good oral health care

Practitioners continuously uphold their competence, safety and ethical standards throughout their careers

The Dental Council | Te Kaunihera Tiaki Niho is a credible regulator

Our strategic focuses

To reach our destination our shorter-term focus is to:

Give effect to te Tiriti o Waitangi

Understand the oral health care experiences of the public

Empower practitioners to know and understand their obligations

Work across the sector to ensure oral health practitioners deliver culturally safe care

Develop the right capability and capacity to deliver our regulatory impact

Contribute to the wider health sector to effect good regulation and systems

Our strategic initiatives

The strategic changes we are making are:

Improving health equity and cultural safety

- Provide supporting materials and guidance to support practitioners, the public and our people.
- Continue our commitment to te Tiriti o Waitangi, weaving it into our processes, policy, and practice.

Preventing and responding to harm

- Our new compliance framework will outline our approach to noncompliance, detailing our responses and the tools we use.
- Supporting and enabling practitioners to understand and meet their obligations.
- Enhance support for overseas trained practitioners.

Strengthening our regulatory intelligence

- Integrate data from multiple sources to make our decision-making more evidence based.
- Collaborating with other organisations and employing advanced analysis tools will transform data into actionable insights for informed regulatory decisions.

People and culture

- Enhance our capability and culture to align regulatory services with our objectives and the needs of practitioners and the public.
- Explore technologies that improve efficiency, meet societal expectations, and minimise our environmental impact for sustainable operation.

Accreditation

The Council accredits and monitors all New Zealand-prescribed dental programmes that lead to registration. Nineteen accredited programmes are currently available in New Zealand.

The purpose of accreditation is both to assure the quality of education and training and to promote the continuous improvement of the programmes to ensure they reflect contemporary practice. An accreditation committee advises the Council on general accreditation matters and whether new or accredited programmes meet the standards. The accreditation committee has academic, New Zealand oral health professions, educational standard-setting and lay member representation.

Monitoring of accredited programmes is dynamic, and the Council responds where it becomes aware of a major change, or risk, or receives a formal complaint that a programme is not meeting the required accreditation standards.

New Zealand-accredited programmes

As reported earlier, the University of Otago undergraduate programmes for dentistry, oral health therapy and dental technology were re-accredited for another five-year cycle until the end of 2029.

The accreditation conditions placed on the programmes relate to:

- reviewing patient records and informed consent processes
- reviewing patient triaging, escalation and waiting list procedures
- finding university solutions for stable IT platforms to support reasonable access to patient and clinical software records
- reporting on the outcome of the Division of Health Science structure review.

For the dentistry programme, accreditation conditions include:

- addressing critical resource gaps that include experienced professional practice fellows for clinical supervision, especially for restorative dentistry clinics, and dedicated dental clinical administrative staff.
- increasing and sustaining restorative dentistry experiences (providing restorative, endodontic and prosthodontic care) for students in third and fourth years.

For the oral health programme, accreditation conditions involve ensuring restorative experience on a patient before external placements.

For the dental technology programme, accreditation conditions involve reviewing its coursebook to reflect all the curriculum changes introduced.

The University of Otago-accredited postgraduate programmes' condition on cultural safety remained open. Monitoring related to cultural safety training for staff, assessment strategies and patient feedback on treatment received. These are to ensure staff capabilities to teach and assess students to attain cultural safety professional competencies, and to measure patient outcomes on whether the clinical care provided was culturally safe, especially for vulnerable communities.

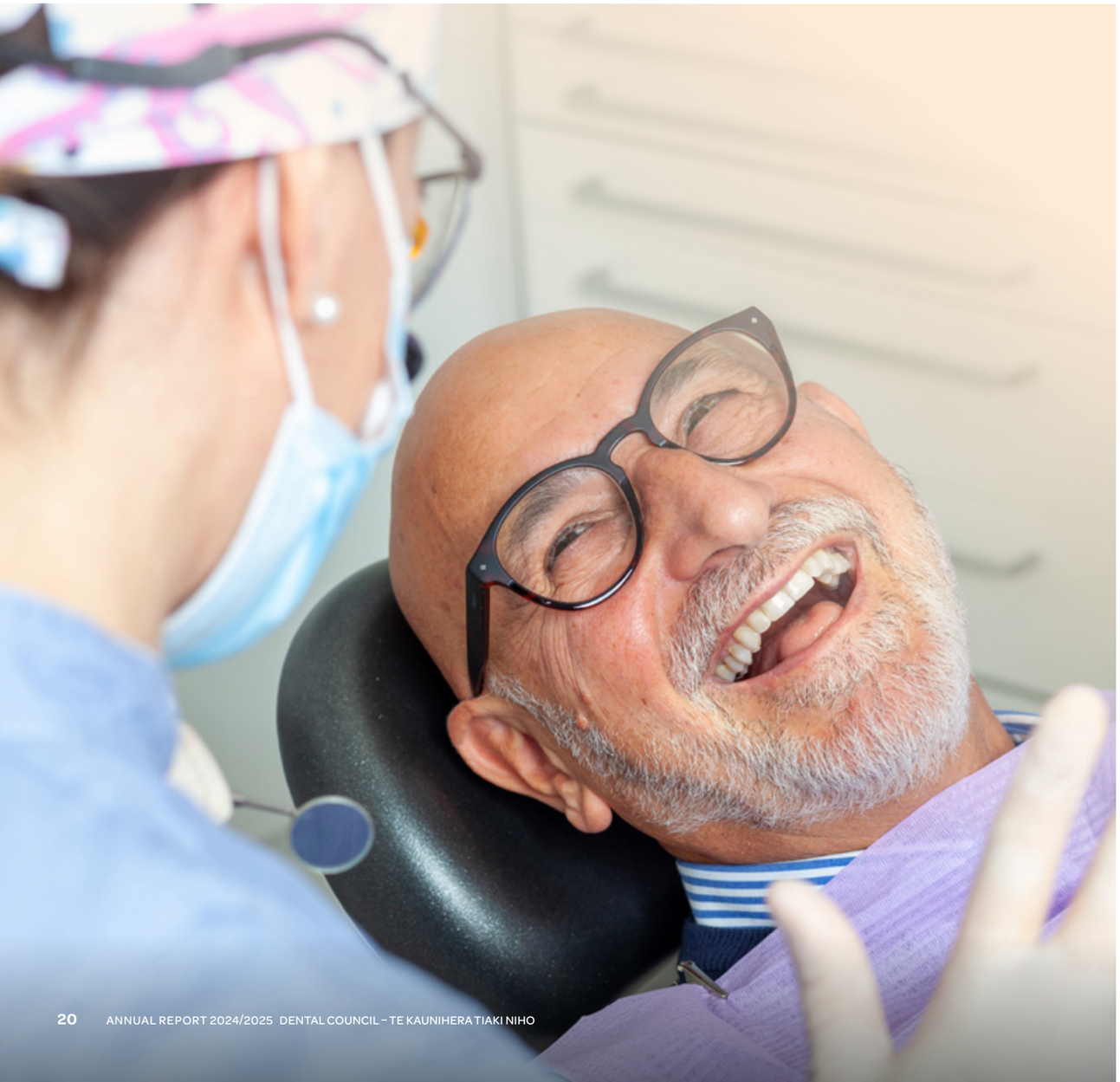
The Council accredited the new Auckland University of Technology (AUT) programme, Graduate Certificate of Health Sciences, the second New Zealand education institution offering an adult restorative programme. Three of the implementation conditions were met, one was due before the first final clinical assessment, and further supervisor calibration evidence was to be submitted as part of the annual accreditation monitoring, once the programme started.

The Council continued to closely monitor the paediatric restorative clinical experiences of AUT oral health students, to ensure that competence across the full oral health therapy scope of practice could be demonstrated. The Council worked closely with the programme and escalated requests for access to a sustainable paediatric patient pool from Health New Zealand – Te Whatu Ora, to ensure adequate learning opportunities for students.

A new simulation area for the AUT remote learners at Te Tai Tokerau Northland was reviewed and accepted as a suitable learning space, subject to further monitoring with students and clinical staff once in use.

The oral and maxillofacial programme offered by the Royal Australasian College of Dental Surgeons underwent a major curriculum review. The updated curriculum and assessments were closely reviewed, led by the international senior academic member from the previous accreditation site evaluation team. The Council accepted recommendations that the updates to the programme were appropriate and continued to meet the accreditation standards, and changes were introduced by the programme in 2025.

The New Zealand Association of Orthodontists, Orthodontic Auxiliary Training Programme met three of its conditions this year, with one component of its cultural safety condition still under way.



Accreditation status of New Zealand-accredited oral health programmes as at 31 March 2025

Title	Provider	Status	Expiry date
Bachelor of Dental Surgery (BDS)	University of Otago	Accreditation with conditions (in 2024)	31/12/2029
Bachelor of Dental Surgery (Honours)	University of Otago	Accreditation with conditions (in 2024)	31/12/2029
Master of Community Dentistry (MComDent)	University of Otago	Accreditation with conditions (in 2023)	31/12/2028
Doctor of Clinical Dentistry (DClinDent) • Endodontics • Oral pathology • Oral surgery • Orthodontics • Paediatric dentistry • Periodontology • Prosthodontics	University of Otago	Accreditation with conditions (in 2023)	31/12/2028
Fellowship in Oral and Maxillofacial Surgery	Royal Australasian College of Dental Surgeons	Accreditation (in 2022)	31/12/2027
Bachelor of Oral Health (BOH)	University of Otago	Accreditation with conditions (in 2024)	31/12/2029
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 with conditions (in 2024)	31/12/2029
Postgraduate Diploma in Clinical Dental Technology (PGDipCDTech)	University of Otago	Accreditation with conditions (in 2023)	31/12/2028
Certificate of Orthodontic Assisting	New Zealand Association of Orthodontists: Orthodontic Auxiliary Training Programme	Accreditation with conditions (in 2023)	31/12/2028
Accredited adult restorative programmes			
Graduate Certificate in Dental Therapy (Advanced Clinical Practice)	University of Melbourne	Accreditation (in 2022)	31/12/2027
Postgraduate Certificate in Health Sciences (endorsed in Adult Restorative Dental Care)	University of Otago	Accreditation with conditions (in 2023)	31/12/2028
Graduate Certificate of Health Science (Oral Health)	Auckland University of Technology	Accreditation with conditions (in 2024)	31/12/2029

At a glance

as at 31 March 2025

Registration numbers

5,517
individual oral health practitioners registered

6,103
practitioners registered in one or more scopes of practice

5,800
practitioners registered by profession

Total increase over 5 years
+9.2%
(average annual increase 1.8%)

Additions and removals by scope of practice

398
new registrations granted

Total increase over 5 years
+5.9%
(average annual increase 1.2%))

292
registrations removed

Total increase over 5 years
+54.5%
(average annual increase 10.9%)

Practising numbers

4,999
annual practising certificates held in one or more scopes

Total increase over 5 years
+6.6%
(average annual increase 1.3%)

Registration applications received

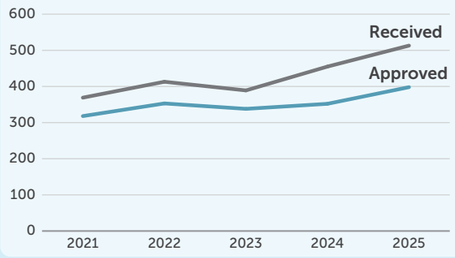
99
overseas prescribed

57
individual assessment of overseas non-prescribed qualifications

43
Trans-Tasman Mutual Recognition Act 1997

Total increase in applications received over 5 years
+39%
(average annual increase 9.8%)

Registration applications between 2021–2025



Qualifications of new registrations granted

68%
new registrations with qualifications from Aotearoa New Zealand

Average annual increase over 5 years
+3.6%

297
qualifications from Aotearoa New Zealand

143
qualifications from overseas

Recertification compliance

97%
dentists and dental specialists (recertification cycle ending 30 September 2024)

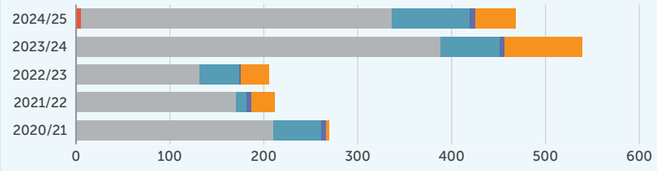
98%
other professions (recertification cycle ending 31 March 2025)

Complaints

468
complaints received by the Council

64%
complaints received from patients

Complaint outcomes between 2021–2025



Competence

17
competence reviews managed, 12 new reviews

7
new orders concerning competence made

11
competence programmes managed, 1 new programme

10
new risk of harm notices issued

12
new interim suspension or conditions ordered

Conduct

14
cases before professional conduct committees for investigation

8
new professional conduct committee cases

5 dentists and dental specialists,

2 oral health therapy,

1 hygiene profession

Health

17
health-related monitoring managed

1
new health notification received

1
practitioner's registration suspended due to breach of health monitoring

Registration and annual practising certificates

The Council regulates oral health practitioners in six professions across 21 different scopes of practice. The Council authorises the registration of oral health practitioners and is responsible for maintaining a register of oral health practitioners.

- A practitioner may be registered in multiple professions simultaneously.
- Practitioners can maintain registration without holding a current annual practising certificate (APC).
- A single APC may cover multiple professions and/or scopes of practice.

Registration numbers

Overall, registrations and those holding APCs remain stable, with an average annual increase of registered practitioners of 1.8% over the past 5 years.

This is predominantly due to stable New Zealand dentistry graduate numbers as well as larger graduate cohorts for oral health therapy.

Dental hygiene, dental technology and clinical dental technology registration numbers remain similar, with a slight drop in APC holders over recent years.

Conversely, dental therapy continues to decrease (6.3% over the past 5 years) with ongoing retirements and no new registrations due to the end of these educational programmes in New Zealand.

Total increase over 5 years

+9.2%

(average annual increase 1.8%)

5-year average annual shift by profession

Dentists and dental specialists	**+1.8%**
Oral health therapists	**+12.3%**
Dental hygienists	**-1.5%**
Dental therapists	**-6.3%**
Dental technicians	**-1.6%**
Clinical dental technicians	**+0.7%**

Practising numbers

Total increase over 5 years

+6.6%

(average annual increase 1.3%)

5-year average annual shift of APCs held by profession

Dentists and dental specialists	**+1.5%**
Oral health therapists	**+9.4%**
Dental hygienists	**-2.3%**
Dental therapists	**-6.6%**
Dental technicians	**-1.2%**
Clinical dental technicians	**+0.6%**

Registered practitioners by profession*	2024/25	2023/24
Dentists and dental specialists	**3,381**	3,349
Oral health therapists	**1,066**	973
Dental hygienists	**435**	433
Dental therapists	**290**	307
Dental technicians	**368**	368
Clinical dental technicians	**260**	260
TOTAL REGISTERED BY PROFESSION	**5,800**	5,690

* 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.

Registrations and APCs by scope of practice	Registrations		APCs held	
	2024/25	2023/24	**2024/25**	2023/24
Profession – Dentistry				
General dental practice	**3,173**	3,150	**2,572**	2,533
Endodontic specialist	**45**	42	**33**	31
Oral and maxillofacial surgery specialist	**60**	60	**47**	48
Oral medicine specialist	**8**	8	**7**	8
Oral pathology specialist	**10**	9	**6**	6
Oral surgery specialist	**23**	20	**14**	14
Orthodontic specialist	**150**	145	**117**	109
Paediatric dentistry specialist	**32**	32	**21**	23
Periodontic specialist	**56**	54	**42**	40
Prosthodontic specialist	**47**	48	**35**	34
Public health dentistry specialist	**28**	28	**25**	24
Restorative dentistry specialist	**4**	5	**2**	4
Special needs dentistry specialist	**19**	20	**18**	17
Total – Dentistry	**3,655**	3,621	**2,939**	2,891
Profession – Oral health therapy				
Oral health therapy practice	**1,066**	973	**895**	838
Total – Oral health therapy	**1,066**	973	**895**	838
Profession – Dental hygiene				
Dental hygiene practice	**292**	302	**239**	241
Orthodontic auxiliary practice	**150**	138	**114**	107
Total – Dental hygiene	**442**	440	**353**	348
Profession – Dental therapy				
Dental therapy practice	**290**	307	**249**	264
Adult care in dental therapy practice	**9**	7	**9**	6
Total – Dental therapy	**299**	314	**258**	270
Profession – Dental technology				
Dental technology practice	**368**	368	**309**	305
Total – Dental technology	**368**	368	**309**	305
Profession – Clinical dental technology				
Clinical dental technology practice	**260**	260	**234**	232
Implant overdentures in clinical dental technology practice	**13**	13	**11**	13
Total – Clinical dental technology	**273**	273	**245**	245
TOTAL	**6,103**	5,989	**4,999**	4,897

Additions and removals by scope of practice

New registrations comprise New Zealand graduates and overseas registrants, with a steady increase year on year.

New Zealand graduates continue to make up about 70% of new registrations.

A year-on-year growth has occurred in new registrations, with the proportion of registrations from candidates qualified in Aotearoa New Zealand remaining consistent over the past 5 years, at 68%.

Registrations in New Zealand under the Trans-Tasman Mutual Recognition (TTMR) Act 1997 increased by 73% over the past five years

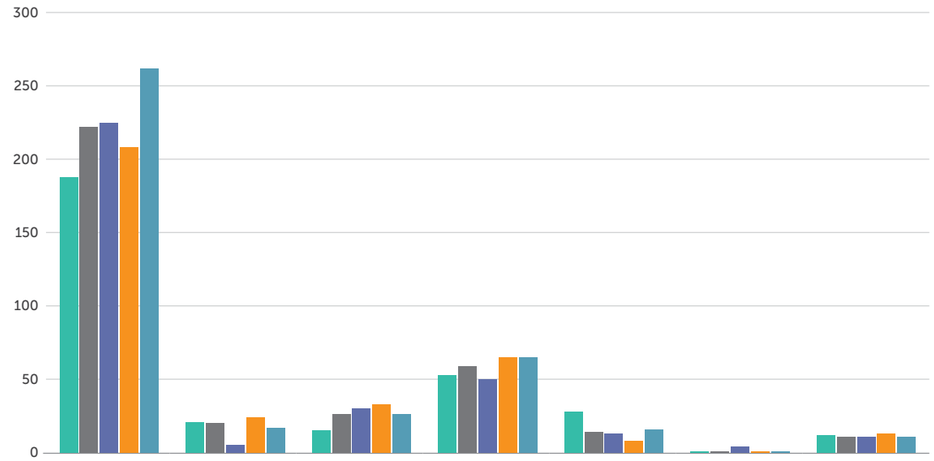
Applications for individual assessments of qualifications and experience not recognised as prescribed qualifications only slightly increased since 2021. A decrease occurred between 2021 and 2023 as a result of COVID-19 pandemic uncertainty and border closures, and the pathway was temporarily closed for 4 months.

Removals occur mostly voluntarily, with a request for removal during an APC cycle.

An increase occurred in the number of removals, compared with last year, with many practitioners removed because the Council was unable to contact the practitioner.

Overall, the number of new registrations by scope continues to exceed the number of registrations removed by scope of practice, resulting in the continued increase in registration numbers.

Registration applications approved by pathway 2021–2025



	New Zealand graduates	New Zealand prescribed qualifications	TTMRA	Overseas prescribed qualifications	Individual assessments	Council examinations	Restorations
2025	**262**	**17**	**26**	**65**	**16**	**1**	**11**
2024	208	24	33	65	8	1	13
2023	225	5	30	50	13	4	11
2022	222	20	26	59	14	1	11
2021	188	21	15	53	28	1	12

Note: Some applications received may be withdrawn through the process, and approval may be pending at the end of the reporting year.

Additions to the register

Applications for registration

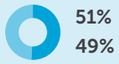
	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Outcome pending at end of year
	2024/25	2023/24	**2024/25**	2023/24	**2024/25**	2023/24	**2024/25**	2023/24	**2024/25**	2023/24	**2024/25**
Dentists and dental specialists											
New Zealand graduate	**7**	–	**116**	94	**114**	86	**–**	–	**9**	1	**–**
New Zealand prescribed	**1**	3	**1**	9	**1**	7	**–**	–	**1**	4	**–**
TTMRA	**4**	1	**39**	43	**25**	31	**2**	–	**6**	9	**10**
Overseas prescribed qualification	**16**	17	**80**	63	**53**	55	**1**	–	**18**	9	**24**
Individual assessment of non-prescribed qualification	**31**	13	**49**	44	**16**	8	**5**	5	**14**	13	**45**
Council examinations	**2**	–	**6**	6	**1**	1	**1**	–	**4**	3	**2**
Restorations	**–**	–	**7**	4	**5**	4	**–**	–	**1**	–	**1**
Oral health therapists											
New Zealand graduate	**3**	2	**121**	99	**115**	97	**–**	–	**4**	1	**5**
New Zealand prescribed	**1**	1	**2**	2	**1**	1	**–**	–	**2**	1	**–**
TTMRA	**1**	–	**2**	2	**–**	1	**–**	–	**2**	–	**1**
Overseas prescribed qualification	**1**	–	**1**	2	**2**	1	**–**	–	**–**	–	**–**
Individual assessment of non-prescribed qualification	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Council examinations	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Restorations	**1**	–	**1**	4	**1**	3	**–**	–	**–**	–	**1**
Dental hygienists											
New Zealand prescribed	**5**	3	**19**	17	**15**	13	**–**	–	**1**	2	**8**
TTMRA	**–**	–	**1**	–	**–**	–	**–**	–	**–**	–	**1**
Overseas prescribed qualification	**3**	3	**18**	11	**9**	9	**–**	–	**4**	2	**8**
Individual assessment of non-prescribed qualification	**2**	–	**4**	5	**–**	–	**1**	–	**3**	3	**2**
Council examinations	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Restorations	**2**	–	**3**	4	**3**	2	**–**	–	**1**	–	**1**

	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Outcome pending at end of year
	2024/25	2023/24	**2024/25**	2023/24	**2024/25**	2023/24	**2024/25**	2023/24	**2024/25**	2023/24	**2024/25**
Dental therapists											
New Zealand prescribed	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
TTMRA	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Overseas prescribed qualification	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Individual assessment of non-prescribed qualification	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Council examinations	**–**	–	**–**	1	**–**	–	**–**	–	**–**	1	**–**
Restorations	**–**	–	**3**	2	**2**	2	**–**	–	**1**	–	**–**
Dental technicians											
New Zealand graduate	**7**	2	**19**	17	**21**	15	**–**	–	**1**	–	**4**
New Zealand prescribed	**1**	–	**1**	5	**–**	2	**–**	–	**1**	–	**1**
Overseas prescribed qualification	**1**	–	**–**	1	**–**	–	**–**	–	**1**	–	**–**
Individual assessment of non-prescribed qualification	**3**	–	**4**	4	**1**	–	**–**	–	**4**	1	**2**
Council examinations	**–**	–	**1**	1	**–**	–	**–**	–	**–**	1	**1**
Restorations	**–**	–	**1**	1	**–**	1	**–**	–	**1**	–	**–**
Clinical dental technicians											
New Zealand graduate	**–**	1	**13**	9	**12**	10	**–**	–	**1**	–	**–**
New Zealand prescribed	**1**	–	**–**	2	**–**	1	**–**	–	**–**	–	**1**
TTMRA	**1**	–	**1**	2	**1**	1	**–**	–	**1**	–	**–**
Overseas prescribed qualification	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Individual assessment of non-prescribed qualification	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Council examinations	**–**	–	**–**	–	**–**	–	**–**	–	**–**	–	**–**
Restorations	**–**	–	**–**	1	**–**	1	**–**	–	**–**	–	**–**

Registrations granted by country of qualification

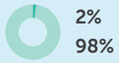
By profession

246 Dentists and dental specialists



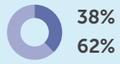
51% overseas qualifications
49% New Zealand qualifications

119 Oral health therapists



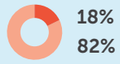
2% overseas qualifications
98% New Zealand qualifications

29 Dental hygienists



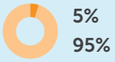
38% overseas qualifications
62% New Zealand qualifications

11 Dental therapists



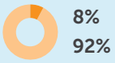
18% overseas qualifications
82% New Zealand qualifications

22 Dental technicians



5% overseas qualifications
95% New Zealand qualifications

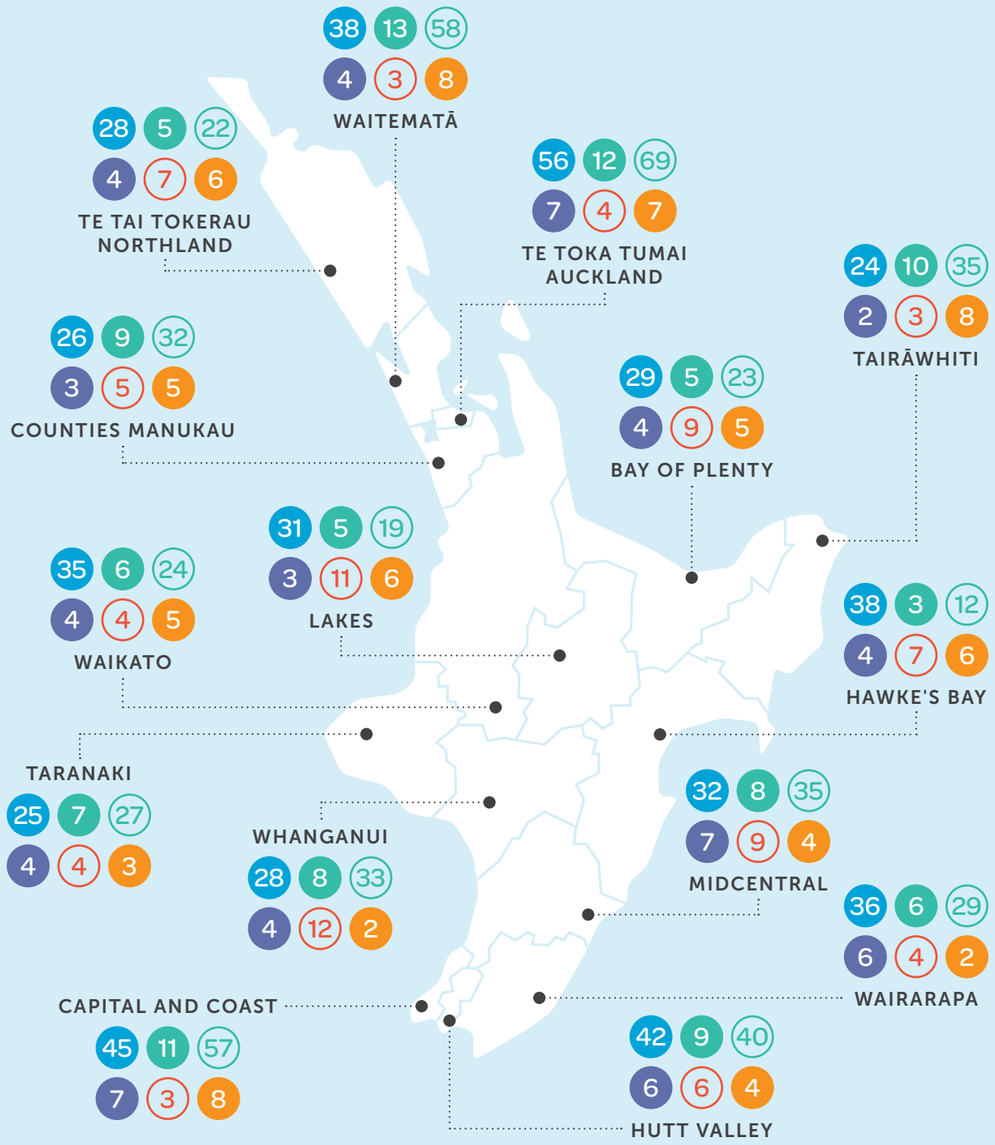
13 Clinical dental technicians



8% overseas qualifications
92% New Zealand qualifications

Oral health professions

Oral health practitioners by location

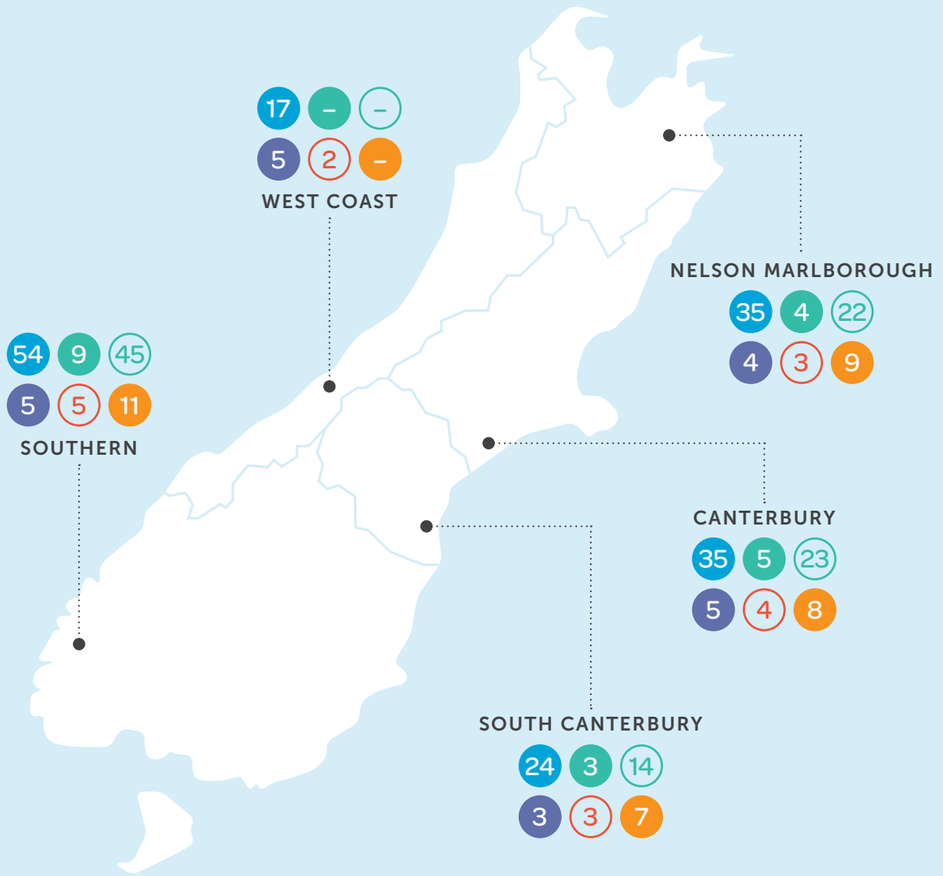


The map shows the distribution of each profession in each public health region.

The numbers shown reflect workforce density, being the FTEs self-reported by practising oral health practitioners at the end of the 2024 workforce report year.

By profession

- **53** **Dentists and dental specialists**
  FTE per 100,000 inhabitants over 15 years old
- **18** **Oral health therapists**
  FTE per 100,000 inhabitants over 15 years old
- **81** **Oral health therapists**
  FTE per 100,000 inhabitants under 15 years old
- **6** **Dental hygienists and orthodontic auxiliaries**
  FTE per 100,000 inhabitants over 15 years old
- **5** **Dental therapists**
  FTE per 100,000 inhabitants under 15 years old
- **8** **Dental technicians and clinical dental technicians**
  FTE per 100,000 inhabitants over 15 years old



Dentists and dental specialists

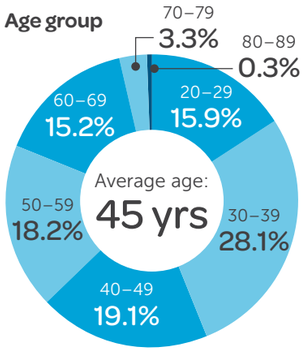
Demographics

Gender

49.5% female

50.5% male

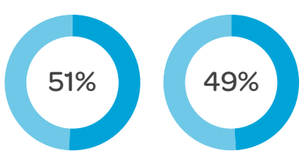
Age group



Ethnicity

Māori	4.1%
Pacific Peoples*	1.4%
Asian	41.1%
European	39.8%
Middle Eastern/Latin American/African	6.3%
Other ethnicity	5.8%
Residual	1.7%

Overseas or local qualifications for new registrations



overseas qualifications (52.9% last year)

New Zealand qualifications (47.1% last year)

Registration and practising

	2024/25	2023/24
Dentist and dental specialists registered by profession	**3,381**	3,349
Dentist and dental specialists registered by scope of practice	**3,655**	3,621
Percentage of dentists and dental specialists holding an APC in their relevant scope (or scopes) of practice	**80%**	80%
Removed from register	**182**	114
• Voluntarily removed (section 142 or 144(3) of the Act)	**105**	110
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	**72**	–
• On notification of death (section 143)	**4**	4
• Removal under section 32 of the TTMRA	**1**	–

Competence, conduct and fitness to practise

	2024/25	2023/24
Registration		
Scope and practice conditions	**12**	8
Registration-related supervision	**6**	14
Registration-related oversight	**13**	38
Recertification follow-up responses for those with APCs		
Educative letters	**26**	24
Individual recertification programmes	**–**	2
Conditions imposed (section 43)	**2**	–
Audits (section 42)	**13**	7
Competence		
Competence review	**17**	9
Competence programme	**11**	14
Competence-related supervision orders	**8**	5
Oversight cases	**–**	1
Competence-related scope or practising limitations	**1**	2
Health		
Health monitoring	**11**	11
Discipline		
Professional conduct committee	**10**	5
Health Practitioners Disciplinary Tribunal	**4**	–
Conditions limiting practice during, pending investigation of practitioner's conduct	**4**	–
Order practitioner to undergo any specified psychological or psychiatric examination, counselling, or therapy	**1**	–
Practitioner registration cancelled due to order	**–**	1
Appeals and reviews		
Appeals	**4**	2

* Pacific Peoples counts as per 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

Demographics

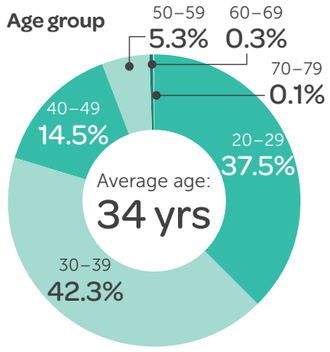
Gender

0.4% unspecified

91.7% female

7.8% male

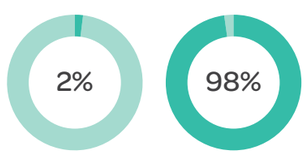
Age group



Ethnicity

Māori	8.8%
Pacific Peoples*	4.8%
Asian	40.2%
European	33.9%
Middle Eastern/Latin American/African	6.3%
Other ethnicity	4.9%
Residual	1.3%

Overseas or local qualifications for new registrations



overseas qualifications (0.97% last year)

New Zealand qualifications (99.03% last year)

Registration and practising

	2024/25	2023/24
Oral health therapists registered by profession	**1,066**	973
Percentage of oral health therapists holding an APC in their relevant scope (or scopes) of practice	**84%**	86%
Approved applications for removal of exclusion	**8**	11
• Restorative treatment on patients 18 years and older		
Removed from register	**30**	21
• Voluntarily removed (section 142 or 144(3) of the Act)	**30**	21
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	**–**	–
• On notification of death		

Competence, conduct and fitness to practise

	2024/25	2023/24
Registration		
Scope and practice conditions	**7**	7
Registration-related supervision	**2**	2
Registration-related oversight	**–**	1
Recertification follow-up responses for those with APCs		
Educative letters	**7**	8
Individual recertification programmes ordered and satisfactorily completed (section 41)	**–**	1
Conditions imposed (section 43)	**–**	–
Audits (section 42)	**8**	7
Competence		
Competence review	**–**	–
Competence programme	**–**	–
Competence-related supervision orders	**–**	–
Oversight cases	**–**	–
Health		
Health monitoring	**4**	4
Discipline		
Professional conduct committee	**2**	–
Health Practitioners Disciplinary Tribunal	**–**	–

* Pacific Peoples counts as per 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.

Dental hygienists

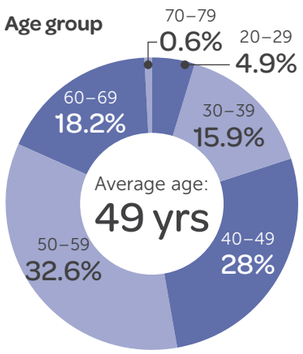
Demographics

Gender

96.3% female

3.7% male

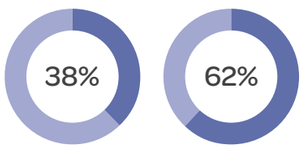
Age group



Ethnicity

Māori	5.2%
Pacific Peoples*	1.2%
European	76.9%
Asian	8.6%
Middle Eastern/Latin American/African	1.4%
Other ethnicity	13.3%
Residual	1.7%

Overseas or local qualifications for new registrations



overseas qualifications (39.3% last year)

New Zealand qualifications (60.7% last year)

Registration and practising

	2024/25	2023/24
Dental hygienists registered by profession	**435**	433
Dental hygienists registered by scope of practice	**442**	440
Percentage of dental hygienists holding an APC in their relevant scope (or scopes) of practice	**80%**	79%
Approved applications for removal of exclusion	**40**	7
• Orthodontic procedures	**2**	–
• Local anaesthesia	**5**	2
• Extra-oral radiography	**17**	3
• Intra-oral radiography	**16**	2
Removed from register	**27**	22
• Voluntarily removed (section 142 or 144(3) of the Act)	**14**	22
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	**13**	–
• On notification of death	**–**	–

Competence, conduct and fitness to practise

	2024/25	2023/24
Registration		
Scope and practice conditions	**22**	24
Registration-related supervision	**1**	4
Registration-related oversight	**–**	2
Recertification follow-up responses for those with APCs		
Educative letters	**3**	1
Individual recertification programmes ordered	**–**	–
Conditions imposed (section 43)	**–**	–
Audits (section 42)	**3**	1
Competence		
Competence review	**–**	–
Competence programme	**–**	–
Competence-related supervision orders	**–**	–
Oversight cases	**–**	–
Health		
Health monitoring	**1**	1
Discipline		
Professional conduct committee	**2**	1
Health Practitioners Disciplinary Tribunal	**1**	–

* Pacific Peoples counts as per 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.

Dental therapists

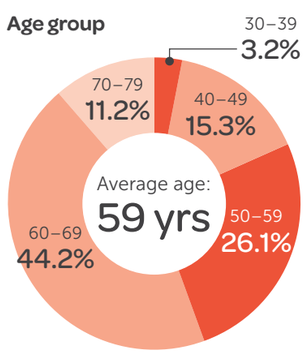
Demographics

Gender

96% female

4% male

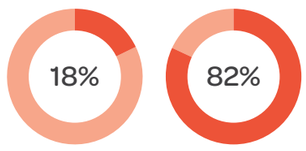
Age group



Ethnicity

Māori	12.4%
Pacific Peoples*	4%
European	71.5%
Asian	8%
Middle Eastern/Latin American/African	0.4%
Other ethnicity	10.4%
Residual	0.8%

Overseas or local qualifications for new registrations



overseas qualifications (11.1% last year)

New Zealand qualifications (88.9% last year)

Registration and practising

	2024/25	2023/24
Dental therapists registered by profession	**290**	307
Percentage of dental therapists holding an APC in their relevant scope (or scopes) of practice	**86%**	86%
Approved adult care in dental therapy – additional scope	**2**	1
Approved applications for removal of exclusion	**5**	3
• Pulpotomies	**2**	1
• Stainless steel crowns	**2**	2
• Radiography	**–**	–
• Diagnostic radiography	**1**	–
Removed from register	**19**	12
• Voluntarily removed (section 142 or 144(3) of the Act)	**14**	11
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	**5**	–
• On notification of death	**–**	1

Competence, conduct and fitness to practise

	2024/25	2023/24
Registration		
Scope and practice conditions	**4**	6
Registration-related supervision	**–**	5
Registration-related oversight	**–**	1
Recertification follow-up responses for those with APCs		
Educative letters	**1**	3
Individual recertification programmes ordered and satisfactorily completed	**–**	1
Conditions imposed (section 43)	**–**	–
Audits (section 42)	**1**	2
Competence		
Competence review	**–**	–
Competence programme	**–**	–
Competence-related supervision orders	**–**	–
Oversight cases	**–**	–
Health		
Health monitoring	**1**	1
Discipline		
Professional conduct committee	**–**	–
Health Practitioners Disciplinary Tribunal	**–**	–

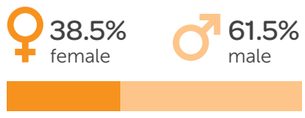
* Pacific Peoples counts as per Stats NZ classification, and includes the following ethnicities as relevant: Pacific peoples, not further defined; Samoan; Cook Islands Māori; Tongan; Niuean; Tokelauan; Fijian; Indigenous Australian; Hawaiian; Kiribati.

Dental technicians

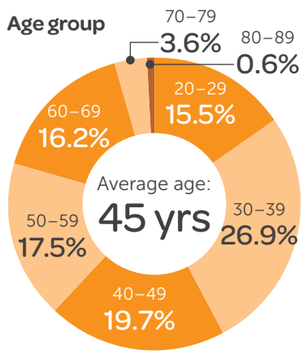
In previous years, demographics for dental technicians and clinical dental technicians have been reported together. This year, they are presented separately.

Demographics

Gender



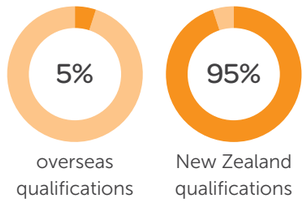
Age group



Ethnicity

Māori	2.9%
Pacific Peoples*	1.9%
Asian	43%
European	36.2%
Middle Eastern/Latin American/African	4.9%
Other ethnicity	9.4%
Residual	1.9%

Overseas or local qualifications for new registrations



Registration and practising

	2024/25	2023/24
Dental technicians registered by profession	**368**	368
Percentage of dental technicians holding an APC in their relevant scope (or scopes) of practice	**84%**	83%
Removed from register	**21**	11
• Voluntarily removed (section 142 or 144(3) of the Act)	**10**	10
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	**11**	–
• On notification of death	**–**	1

Competence, conduct and fitness to practise

	2024/25	2023/24
Registration		
Scope and practice conditions	**4**	8
Registration-related supervision	**–**	5
Registration-related oversight	**1**	1
Recertification follow-up responses for those with APCs		
Educative letters	**1**	–
Individual recertification programmes ordered	**1**	1
Conditions imposed (section 43)	**–**	1
Audits (section 42)	**–**	2
Competence		
Competence review	**–**	–
Competence programme	**–**	–
Competence-related supervision orders	**–**	–
Oversight cases	**–**	–
Health		
Health monitoring	**–**	1
Discipline		
Professional conduct committee	**–**	–
Health Practitioners Disciplinary Tribunal	**–**	–

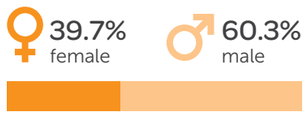
* Pacific Peoples counts as per Stats NZ classification, and includes the following ethnicities as relevant: Pacific peoples, not further defined; Samoan; Cook Islands Māori; Tongan; Niuean; Tokelauan; Fijian; Indigenous Australian; Hawaiian; Kiribati.

Clinical dental technicians

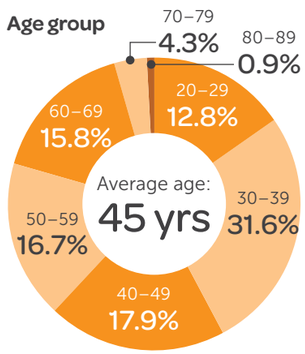
In previous years, demographics for clinical dental technicians and dental technicians have been reported together. This year, they are presented separately.

Demographics

Gender



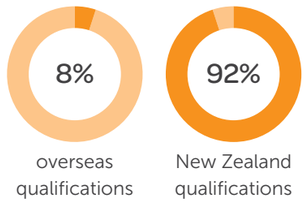
Age group



Ethnicity

Māori	3%
Pacific Peoples*	0.9%
Asian	43.2%
European	36.8%
Middle Eastern/Latin American/African	4.7%
Other ethnicity	9.4%
Residual	2.6%

Overseas or local qualifications for new registrations



Registration and practising

	2024/25	2023/24
Clinical dental technicians registered by profession	**260**	260
Percentage of clinical dental technicians holding an APC in their relevant scope (or scopes) of practice	**90%**	89%
Removed from register	**13**	5
• Voluntarily removed (section 142 or 144(3) of the Act)	**7**	5
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	**6**	–
• On notification of death	**–**	–

Competence, conduct and fitness to practise

	2024/25	2023/24
Registration		
Scope and practice conditions	**1**	1
Registration-related supervision	**–**	1
Registration-related oversight	**–**	–
Recertification follow-up responses for those with APCs		
Educative letters	**7**	2
Individual recertification programmes ordered	**–**	1
Conditions imposed (section 43)	**–**	1
Audits (section 42)	**7**	3
Competence		
Competence review	**–**	–
Competence programme	**–**	–
Competence-related supervision orders	**–**	–
Oversight cases	**–**	–
Health		
Health monitoring	**–**	2
Discipline		
Professional conduct committee	**–**	–
Health Practitioners Disciplinary Tribunal	**–**	–

Complaints

Complaints

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.

Complaints relate to various issues that could be categorised as competence, conduct or health concerns. Other complaints received relate to areas the Council has no mandate for, such as the level of fees paid. Complaints may be substantiated with specific details about the practitioner involved and nature of the issue, while others are more general, and specific practitioners are not identifiable.

This year, 468 complaints and notifications were received, a decrease of 14% from last year. Although the total number is less than last year, 30% of 2023/24 complaints related to two practitioners. While multiple complaints for some practitioners have been received, the complaints relate to a larger number of practitioners this year, and increased number of cases that meet the threshold for investigation.' 'Council is investigating more cases where dentists are practicing in the advanced areas with a limited level of continuing professional development.

In 2024/25, the Council received:

468

complaints
(542 in 2023/24)

Compared with 2019/20:

+119%

increase
(214)

Complaints from various sources and outcomes

Notification source	Complaints 2024/25	Referred to Professional Conduct Committee	Referred to Health and Disability Commissioner	Other action	No further action	Pending	Complaints 2023/24
Consumer/patients	**299**	**3**	**43**	**25**	**225**	**4**	417
Health and Disability Commissioner	**84**	–	–	**28**	**56**	–	18
Oral health practitioner	**25**	**2**	–	**7**	**15**	**1**	29
Other health practitioner	**17**	**1**	–	**6**	**10**	–	28
Court's notice of conviction	**1**	–	–	–	**1**	–	–
Employer	**5**	–	–	**3**	**2**	–	7
Self-notifications	**12**	–	–	**1**	**11**	–	28
Other	**25**	–	–	**13**	**11**	–	15
TOTAL	**468**	**6**	**43**	**83**	**331**	**5**	542

Other actions include referral to an inquiry, individual recertification programmes and educational letters. While the Council may not take further action on some complaints received, the complainants are given advice on options available to them to remediate their concerns, especially around fees.

Competence and fitness to practise

Competence

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

When we receive a complaint, it is triaged and raised to a notification if it raises questions about deficiencies regarding a practitioner's competence. If it does raise questions, we make initial inquiries and may undertake further inquiries, under section 36 of the Act, which may include a practice visit. Following inquiries, the Council may decide to take no further action, issue an educational letter, undertake monitoring, or consider whether formal action, such as ordering a competence review, is appropriate.

Competence notifications by source

Notification source	Health Practitioners Competence Assurance Act 2003 – section	2024/25	2023/24
Oral health practitioner	**34(1)**	**16**	8
Health and Disability Commissioner	**34(2)**	**87**	4
Employer	**34(3)**	**2**	2
Other		**26**	53
TOTAL		**131**	67

Compared with 2019/20:

+495%

increase in competence notifications received (22)

The Council received almost double the number of competence notifications that required initial inquiries, compared with last year. Two-thirds of the notifications needing inquiry were referred from the Health and Disability Commissioner at the end of the 2024 calendar year, with a doubling of competence notifications received from other oral health practitioners.

A rise has occurred in the issuing of section 35 notifications of risk of harm, and section 39 interim suspensions or conditions and competence reviews ordered have doubled. Three practitioners with competence notifications voluntarily removed themselves.

Outcomes of ongoing and new competence notifications*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	Carried forward from 2023/24	New		Total		Closed	Carried over to 2025/26
			2024/25	2023/24	2024/25	2023/24	2024/25	
Under consideration		**8**	**50**	–	**58**	–	**8**	**50**
Inquiries made	**36**	**34**	**32**	59	**66**	35	**47**	**19**
No further action		**–**	**19**	41	**19**	41	**19**	**–**
Notification of risk of harm to public	**35**	**12**	**10**	6	**22**	7	**3**	**19**
Orders concerning competence	**38**	**27**	**7**	6	**34**	15	**15**	**19**
Interim suspension/ conditions	**39**	**7**	**12**	6	**19**	3	**4**	**15**
Competence programme	**40**	**10**	**1**	3	**11**	4	**5**	**6**
Individual recertification programme	**41**	**–**	**–**	–	**–**	2	**–**	**–**
Unsatisfactory results of competence or recertification programme	**43**	**–**	**–**	2	**–**	2	**–**	**–**
Competence review		**4**	**12**	5	**16**	5	**4**	**12**
Other action		**–**	**–**	–	**–**	–	**–**	**–**
Voluntarily removed from register		**–**	**3**	–	**3**	–	**3**	**–**

* 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.

Twelve new competence reviews were ordered, more than double from the previous year (5). One new competence programme has been ordered, with 12 competence reviews still ongoing at the end of the year. The competence programme ordered this year related to deficiencies identified in fixed prosthodontics, endodontics, advanced periodontics and complex surgical extractions.

Five practitioners satisfactorily completed their competence programmes during this year, with six competence programmes still under way. As before, all competence reviews and competence programmes undertaken are by dentists and/or dental specialists.

In 2024/25 the Council ordered:

12 **new competence reviews** (5 in 2023/24)

1 **new competence programme** (3 in 2023/24)

In 2024/25 the Council managed:

17 **competence reviews** (9 in 2023/24)

11 **competence programmes** (14 in 2023/24)

Compared with 2019/20:

+31% **increase in competence reviews managed** (13)

-42% **decrease in competence programmes managed** (19)

Risk of harm notices and condition orders

Ten new risk of harm notices relating to competence concerns have been issued this year (6 in 2023/24), with three notices ended when the Council considered the practitioner no longer posed a risk of harm to the public. Nineteen risk of harm notices under section 35 of the Act remain in place.

Seven new orders concerning competence were made (6 in 2024/25), while 12 interim suspension or conditions were ordered (6 in 2023/24). Thirty-four orders and conditions relating to competence remain in place (section 38 and section 39).

Compared with 2019/20:

+73% **increase in section 35 risk of harm notices in place** (11)

-46% **decrease in section 38 and section 39 orders** (63)

Fitness to practise

When we receive a notification or complaint that relates to an oral health practitioner's fitness to practise, we consider whether it raises questions about their conduct or mental or physical condition.

If it does, we make inquiries and may undertake a practice visit, professional conversation or monitoring. We may also consider whether formal action, such as ordering a medical examination, health monitoring or referral to a professional conduct committee, is appropriate.

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 2024/25, the Council managed:

17

health-related monitoring cases
(20 in 2023/24)

Compared with 2019/20:

-6%

decrease
(18)

This year, the Council only received one health referral, from another health regulator. Six practitioners were released from health monitoring, while 11 remain under monitoring.

This year, one practitioner's registration was suspended after a breach of a health monitoring requirement.

Other outcomes from last year's pending and new notifications were:

- self-restricting their scope of practice during recovery from injury
- practising under a medical practitioner's health certificate
- medical practitioner reports during their annual practising certificate renewal
- one no further action.

Outcomes of health notifications*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	2024/25	2023/24
No further action		**1**	6
Order medical examination	**49**	**–**	1
Conditions	**48**	**–**	–
Restrictions imposed	**50**	**–**	–
Voluntary undertaking		**–**	7
Still under review		**–**	–
Alteration of scope	**21**	**–**	1
Professional conduct committee	**68(1)**	**–**	1
Suspension	**50(3)(b)**	**1**	1
Voluntary removal		**–**	1
Other actions		**4**	5
TOTAL		**6**	23

* A notification can result in one or more outcomes.

Source and number of notifications of inability to perform required functions due to mental or physical health condition

Notification source	Health Practitioners Competence Assurance Act 2003 – section	Carried forward from 2023/24	New		Total	Closed		Carried over to 2025/26
			2023/24	**2024/25**	**2024/25**	2023/24	**2024/25**	
Health service	**45(1)(a)**	**–**	2	**–**	**–**	2	**–**	**–**
Health practitioner	**45(1)(b)**	**–**	5	**–**	**–**	5	**–**	**–**
Employer	**45(1)(c)**	**–**	1	**–**	**–**	1	**–**	**–**
Medical Officer of Health	**45(1)(d)**	**–**	–	**–**	**–**	–	**–**	**–**
Any person	**45(3)**	**–**	–	**–**	**–**	–	**–**	**–**
Person involved with education	**45(5)**	**–**	–	**–**	**–**	–	**–**	**–**
Self-notification		**4**	14	**–**	**4**	11	**4**	**–**
Other regulatory authority		**–**	–	**1**	**1**	–	**1**	**–**
Professional conduct committee	**80(2)(b)**	**–**	–	**–**	**–**	–	**–**	**–**
TOTAL		**4**	22	**1**	**5**	19	**5**	**–**

Discipline

The Council manages notifications that relate to the appropriateness of an oral health practitioner's conduct or the safety of the oral practitioner's practice. The Council considers and refers notifications to a professional conduct committee (PCC) where further investigation is required. A PCC comprises two registered practitioners and a lay person, and in most cases includes legal representation.

In 2024/25, the Council managed 14 professional conduct committee cases and 8 new orders to establish PCCs. These cases are increasingly more complex in nature and scope. This is because of the nature of the complaint, engagement level of the practitioner with the process, the number of complainants involved, and if additional related information is received. These factors are beyond the Council's control.

This year, on recommendation from the PCCs' findings, the Council laid three charges before the Health Practitioners Disciplinary Tribunal. One competence review was ordered, and limitations were placed on a practitioner's scope of practice. Eleven PCC investigations are still under way and will continue in 2025/26. This year, the PCCs

In 2024/25, the Council managed:	Compared with 2019/20:
14 **professional conduct committee cases** (6 in 2023/24)	**+27%** **increase** (11)

are across the professions of dentists and dental specialists, oral health therapy and dental hygiene (which includes orthodontic auxiliaries).

As with performance-related notifications, some overlap exists between the Council and the Health and Disability Commissioner. With conduct-related notifications, under Part 4 of the Act, the Council is not legally allowed to take action against an oral health practitioner while the Health and Disability Commissioner is conducting an investigation.

However, the Council may take interim action where it considers an oral health practitioner poses a risk of harm to the public while a Health and Disability Commissioner, PCC or criminal investigation is undertaken. This can include imposing conditions on the oral health practitioner's practice or suspending the oral health practitioner's APC.

Professional conduct committee cases

Notification source	Nature of concerns raised or claims investigated*	2024/25	Outcome(s)
6 Patient **4** Oral health practitioner **1** Ministry of Health **1** Health monitoring **1** Practice staff/ legal representation **1** Health practitioner	• Appropriateness of conduct and safety of practice • Breach of ethical principles and professional standards • Lack of understanding of legal and professional obligations • Breach of professional boundaries • Practising without practising certificate • Practising outside of scope of practice • Breach of condition on practice • Misuse of controlled substances • Breach of health monitoring requirements • Indecent assault charge • Initial incorrect/incomplete information declared in APC application and insurer information • Claim of theft • Uncertainty about gaining consent recording conversations • Overtreatment • Overclaiming • Fraudulent claiming • Inappropriate communication sent to other practitioners • Appropriateness of conduct and safety due to behaviour while being monitored or supervised, and failure to meet conditions on practise • Non-compliance with practice standards • Misleading advertising	**14**	• Three charges to be brought before Health Practitioners Disciplinary Tribunal • Refer to competence review • Place limitation on scope of practice • Refer to New Zealand Police • Eleven outcomes pending

Health Practitioners Disciplinary Tribunal

The Health Practitioners Disciplinary Tribunal (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 2024/25, PCCs appointed by the Council determined that charges should be laid against two dentists and dental specialists and one dental hygienist. Charges were subsequently laid (no HPDT charges in 2023/24).

Appeals

Decisions of the Council may be appealed to the District Court. Decisions of the HPDT may be appealed to the High Court, and the High Court decision may be appealed to the Court of Appeal. Practitioners may also seek to judicially review decisions of the Council in the High Court.

Two new appeals were brought against the Council relating to conditions proposed on the practitioners' scope of practice. One appeal was withdrawn by the applicant, with one appeal still under way. One HPDT decision from 2023 is still under appeal proceedings.

Case costs

Costs associated with conduct matters are often large, unpredictable, and can span multiple financial years, particularly when they are referred to the HPDT or the decision is appealed. Cases where the PCC makes recommendations to the Council and does not lay a charge before the HPDT are not cost recoverable.

Summary of open HPDT case costs

PCC costs for HPDT Case 1 (opened Aug 2020)	9,006
PCC costs for HPDT Case 2 (opened Mar 2023)	114,589
PCC costs for HPDT Case 3 (opened Aug 2023)	44,054
PCC costs for HPDT Case 4 (opened Sep 2023)	23,205
Total PCC costs for open HPDT cases at 31 March 2025	**190,854**
HPDT costs for HPDT Case 1 (opened Dec 2020) *	318,090 *
HPDT costs for HPDT Case 2 (opened Oct 2024)	31,241 **
HPDT costs for HPDT Case 3 (opened Feb 2025)	– **
HPDT costs for HPDT Case 4 (opened Sep 2024)	16,539
Total HPDT costs for open cases at 31 March 2025	**365,870**
HPDT costs awarded by the Tribunal	–
Appeal costs recovered as agreed	–
Total costs recovered	**–**
OVERALL NET COST TO DENTAL COUNCIL *	**556,725 *****

* This HPDT case is under appeal, therefore the findings of the Tribunal are not reflected in the above table.

** The three HPDT cases with charges laid in 2024/25 have to date only incurred costs for preliminary work. The majority of costs will be incurred in future years.

*** This table does not capture all PCC costs the Council bears – it only represents costs associated with charges laid with the HPDT by a PCC.

Judicial reviews

In August 2023, NZDSOS filed a judicial review against the Medical Council and the Dental Council, and was heard in the High Court of New Zealand in September 2024. The case considered the review of guidance statements issued by the Medical Council and Dental Council in April 2021 concerning the COVID-19 vaccination of health practitioners, and the provision of advice to patients about COVID-19 vaccination.

NZDSOS's application failed on all grounds, and the judicial review was declined. NZDSOS submitted an appeal to the Court of Appeal on 20 December 2024. The outcome of this is expected later in 2025.

The total cost of the case to 31 March 2025 was $147,200. Following the outcome of the appeal the Court will consider awarding costs. If costs are awarded to the Council, it is likely to only be a modest portion of the overall costs incurred.

Our financial performance 2024/25

The Council is pleased to present the financial statements and notes of the Dental Council for the year ended 31 March 2025, including an unqualified audit report.

Financial performance

The financial performance for the year ended 31 March 2025 sees the Council deliver a loss of $783k. This means we have spent more than we raised from fees, levies and other income. In our budget consultation document, released in October 2023, we had budgeted for a loss of 1,048k. This means we had a smaller than budgeted loss and have ended the year with reserves of $265k more than anticipated. This is a positive outcome.

Reserves

When we released the budget for the 2024/25 year in October 2023, we planned to return a loss. In most operations, a profit is seen as a positive outcome. For a regulator such as the Dental Council, it is our reserves that better represent our financial strength. Reserves reflect our ability to weather a storm and continue meeting our financial obligations. For operational reserves, this can look like our ability to respond to a pandemic. For disciplinary reserves, this is holding funds in reserve to respond to unexpected rises in disciplinary caseloads and associated costs.

When we release our annual budget, an important outcome is our desired closing reserves. Setting a budget surplus or deficit aims to meet our required reserve balances.

Where we have lower expenses or higher income than budgeted, our reserves balances will be higher than our desired balances. When we enter the next budget cycle, any prior year excess reserves are then returned to practitioners through a refund amount which offsets against the current fees and levies we charge or raise. This cycle continues each year.

Income

We, again, budgeted to see an increase in practitioner activity as we moved back to the new post-pandemic normal. The financial implications of the COVID-19 pandemic continue, with stability and predictability slowly returning. It is reassuring that we see activity stronger than budgeted with registrations, particularly from overseas, increasing year on year.

Once again, interest earned was above budget, based on continuing high rates on offer. Fees and levies paid were on budget, reflecting stable and predictable registration and practising numbers.

Expenses

The cost of operating the Council, our administrative expenses, was close to budget. Of note were significantly higher legal costs due mainly to the judicial review filed by the New Zealand Doctors Speaking Out With Science, concerning a Council-issued COVID-19 vaccine guidance statement.

The Council's project and profession expenses were in line with budget, which is a generally positive outcome. Expenditure on competence and discipline matters was higher than the prior year because we had a sharp increase in case activity.

As budgeted, the Council commenced and continued to deliver on several strategic projects. Updates on these can be found under the Chair and Chief Executive section at the beginning of this report.

Financial position

The Council's net financial position (assets less liabilities) remains strong with $2.955 million of net assets. These are represented across the three reserve types: operational reserves ($1.793 million), disciplinary reserves ($0.856 million) and capital reserves ($0.306 million).

	31 March 2025 $'000	31 March 2024 $'000	31 March 2023 $'000
Total assets	**$5,731**	$6,660	$6,265
Total liabilities	**($2,776)**	($2,922)	($2,541)
NET ASSETS	**$2,955**	$3,738	$3,724

Operational reserves

As noted, net assets are represented across three reserve types, which are further broken down into the five professions. The movements in each reserve across each profession are detailed in note 15 of the financial statements.

The operational reserve represents funds allocated for meeting the Council's general functions of regulation, education and operations. Operational reserves are costs that the Council can generally predict in advance. These costs and the timing can be more closely controlled.

The disciplinary reserve is used for meeting the conduct-related costs that end up with a PCC and/or being referred to the HPDT. Disciplinary costs are often large, unpredictable and may span financial years. Because PCCs are independent of the Council, these costs are not able to be managed or controlled.

The final reserve is for capital assets, which represent the assets of the Council, including building our integrated IT platform. We are closing the reserve and will continue to return monies to practitioners.

We are pleased to report that all reserve balances in all professions are in a positive position.

The operational reserve of each of the five professions is predominantly funded through 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 strategic programmes. The setting of the APC fee for operational reserves involves projecting the deliverables and their associated costs well in advance of incurring them.

Setting disciplinary reserves is a complex process because future disciplinary costs are extremely difficult to predict, while practitioner disciplinary matters continue to move rapidly. While we budget to hold sufficient reserves, under the Act, the Council is able to set 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.

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE DENTAL COUNCIL OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025, 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 2025; 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 8 August 2025. 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 2025

	Note	2025 $	2024 $
Revenue from non-exchange transactions			
Annual practising certificate fees	5	4,564,394	4,406,914
Disciplinary levies	5	388,991	(186,161)
Discipline fines/costs recovered		-	185,894
Retention on dental register (non-practising) fees		165,355	132,373
		5,118,740	**4,539,020**
Revenue from exchange transactions			
Revenue from exchange transactions	6	1,075,339	1,007,285
		1,075,339	**1,007,285**
Total revenue		**6,194,079**	**5,546,305**
Expenses as per schedules			
Administration expenses	7	3,028,961	2,844,605
Council project and profession expenses	7	3,948,149	2,687,116
Total expenses		**6,977,110**	**5,531,721**
Total (deficit)/surplus for the year		**(783,031)**	**14,584**
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expense for the year		**(783,031)**	**14,584**
Total operational revenue and expense for the year	15	(348,283)	663,779
Total disciplinary revenue and expense for the year	15	(91,642)	(441,498)
Total capital asset revenue and expense for the year	15	(343,106)	(207,697)
Total comprehensive revenue and expense for the year		**(783,031)**	**14,584**

Signed for and on behalf of Council members who authorised these financial statements for issue on 5 August 2025.

John Bridgman
Chair

Rosemary Fitzpatrick
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 2025

	Note	31 March 2025	31 March 2024
		$	$
Current Assets			
Cash and cash equivalents	9,19	993,596	1,314,769
Short-term investments	10,19	3,809,936	3,946,136
Receivables from exchange transactions	11,19	51,460	348,390
Receivables from non-exchange transactions	11,19	25,370	58,091
Prepayments		96,868	52,077
		4,977,230	**5,719,463**
Non-current Assets			
Intangible assets	12	448,514	565,792
Property, plant and equipment	13	305,167	375,133
		753,681	**940,925**
Total assets		**5,730,911**	**6,660,388**
Current Liabilities			
Accounts payable	18	95,484	245,840
Fitout lease liability	17,19	58,274	53,808
Other liabilities	18	386,518	306,142
Revenue in advance		1,580,079	1,573,292
Employee entitlements	19	359,990	339,796
Goods and services tax payable	18	151,637	201,276
		2,631,982	**2,720,154**
Non-current liabilities			
Term fitout lease liability	17,19	143,713	201,987
		143,713	**201,987**
Total liabilities		**2,775,695**	**2,922,141**
Net assets		**2,955,216**	**3,738,247**
Equity			
Operational reserves - profession	15	1,793,205	2,141,488
Disciplinary reserves - profession	15	855,907	947,549
Capital asset reserve - Council	15	306,104	649,210
Total net assets attributable to the owners of the controlling entity		**2,955,216**	**3,738,247**

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

Statement of changes in equity

For the year end 31 March 2025

	Note	Operational Reserve	Disciplinary Reserve	Capital Asset Reserve	Total equity
		$	$	$	$
Opening balance 1 April 2024	15	2,141,488	947,549	649,210	3,738,247
Deficit for the year	15	(348,283)	(91,642)	(343,106)	(783,031)
Closing equity 31 March 2025		**1,793,205**	**855,907**	**306,104**	**2,955,216**
Opening balance 1 April 2023	15	1,477,709	1,389,047	856,907	3,723,663
Surplus/(deficit) for the year	15	663,779	(441,498)	(207,697)	14,584
Closing equity 31 March 2024		**2,141,488**	**947,549**	**649,210**	**3,738,247**

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

Statement of cash flows

For the year end 31 March 2025

	Note	2025	2024
		$	$
Cash flows from operating activities			
Receipts			
Receipts from annual practising certificate fees and disciplinary levies (non-exchange)		4,960,172	4,384,776
Receipts from other non-exchange transactions		198,076	286,145
Receipts from exchange transactions		1,147,688	628,469
Interest received		179,261	172,142
		6,485,197	**5,471,532**
Payments			
Payments to suppliers and employees		6,861,736	5,049,964
		6,861,736	**5,049,964**
Net cash flows from operating activities		**(376,539)**	**421,568**
Cash flows from investing activities			
Receipts			
Net withdrawal of short-term investments		136,200	-
		136,200	**-**
Payments			
Net purchase of property, plant and equipment and intangibles		27,026	54,558
Net placement of short-term investments		-	2,156,412
		27,026	**2,210,970**
Net cash flows from investing activities		**109,174**	**(2,210,970)**
Cash flows from financing activities			
Payments			
Finance lease payments		53,808	49,684
Net cash flows from financing activities		53,808	49,684
Net decrease in cash and cash equivalents		(321,173)	(1,839,086)
Cash and cash equivalents at 1 April		1,314,769	3,153,855
Cash and cash equivalents at 31 March		**993,596**	**1,314,769**
This is represented by:			
Bank accounts	9	790,388	914,769
Term deposits with a term less than three months	9	203,209	400,000
Cash and cash equivalents at 31 March		**993,596**	**1,314,769**

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 2025

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 04 August 2025.

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

Changes to PBE IPSAS 1 Presentation of Financial Reports

The Council has adopted amendments to PBE IPSAS 1 Presentation of Financial Reports in regard to the disclosure requirements for the services of the Audit. No adjustments arising from the adoption of these amendments has been required.

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.

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

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 practising 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, being dental therapists, dental hygienists, orthodontic auxiliaries, dental technicians, clinical dental technicians, and oral health therapists. Fees received in advance of the start of the practising cycle are recognised in full on the first day of the practising year, either 1 October or 1 April. Fees received within the practising year to which they relate are recognised in full on receipt.

Disciplinary levies

Disciplinary levies imposed and collected as part of the annual practising cycle are recognised in full on the first day of the practising year, on 1 October for dentists and 1 April for the other dental professions that the Council regulates. Levies received within the practising 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, less any expected credit losses.

Retention on the dental register non-practising fees

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

Revenue from exchange transactions

Fees received

Fees received include application fees for general and special scopes of practice, examinations, certification and related activities. Revenue from these fees is recognised in full on receipt.

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 the service has been rendered.

Registration fees

Registration fees include the application for initial consideration and assessments. Revenue is recognised when the assessment of the application begins.

3.4 Revenue (continued)

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 the service has been rendered.

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, as 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.

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.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery may include the debtor being in liquidation or the debtor having left the Council's jurisdiction.

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. 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. 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.

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 10% per annum
- computer equipment 30 - 55% 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.

3.8. Property, plant and equipment (continued)

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.

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 – 12.5% 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.

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 practicing 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; and

Capital asset reserve

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

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 made certain judgements that affect these financial statements. Where applicable the notes to the financial statements detail the judgements made.

Except as stated in the notes, the Council 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.

Accrued expenses

Accrued expenses represents outstanding expenses, invoices and obligations for services provided to the Council prior to the end of the financial year. The amounts are recorded at the best estimate of the expenditure required to settle the obligation. This may involve estimating the value of work completed at balance date.

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.

Recoverability of receivables

The recoverability of receivables is a significant estimate. For information on how these are assessed refer to note 3.5.

4. Significant accounting judgements, estimates and assumptions (continued)

Determining lease classification

Determining whether a lease is a finance or an operating lease requires judgments as to whether the lease transfers substantially all the risks and rewards of ownership to the Council. Judgment is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statements of financial position as property, plant, and equipment, whereas for an operating lease, no such asset is recognised.

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 by profession

Profession	2025 $ Annual practising fees	2025 $ Disciplinary levies	2024 $ Annual practising fees	2024 $ Disciplinary levies
Dentists and dental specialists	2,972,357	350,322	2,918,370	(149,708)
Dental therapists	223,596	25,936	287,449	(22,626)
Dental hygienists and orthodontic auxiliaries	286,588	18,901	298,851	(2,400)
Dental technicians and clinical dental technicians	270,045	(385)	255,759	(7,243)
Oral health therapists	811,808	(5,783)	646,485	(4,184)
Total fees and levies	**4,564,394**	**388,991**	**4,406,914**	**(186,161)**

6. Revenue from exchange transactions

	Note	2025 $	2024 $
Interest on cash and investments		208,550	201,431
Sale of dental register extracts and administration fees		8,637	8,234
Certificate of good standing fees		19,415	19,690
Registration fees		574,261	487,261
Restoration to dental register fees		6,711	8,801
Accreditation contributions		129,097	219,544
New Zealand dental registration examination fees		44,794	9,425
Competence, recertification, and fitness to practise contributions		83,874	52,899
Total revenue		**1,075,339**	**1,007,285**

7. Components of net surplus

Expenditure	Note	2025	2024
Administration expenses		$	$
Personnel costs		1,760,004	1,657,122
Contractor costs		290,154	464,604
Telephone		15,007	12,567
Photocopying, printing, postage and couriers		10,419	7,773
Doubtful debts		45,320	-
Office expenses		28,075	37,942
Publications and media monitoring		48,891	37,196
Audit fees	8	21,610	19,706
Rent and building outgoings		174,559	159,056
Other building outgoings		-	711
Insurance		93,041	84,825
Bank charges		59,212	65,883
Lease interest		18,519	22,643
Legal		192,290	40,464
Professional fees		57,590	26,416
Amortisation of intangible assets	12	117,278	117,278
Depreciation of physical assets	13	96,889	90,379
Loss on disposal of assets	13	103	40
Total administration expenses		**3,028,961**	**2,844,605**
Council project and profession expenses			
Dental Council and Committee fees and expenses		392,085	360,783
Information technology		418,103	390,337
New Zealand and international liaison		80,331	83,245
Strategic and organisational planning		1,091,416	162,299
Standards framework		51,957	107,263
Workforce data analysis		9,500	2,380
Education and accreditation		222,174	299,784
Examinations		43,424	40,390
Registration		456,326	265,958
Recertification		23,677	60,700
Complaints		174,749	122,154
Fitness to practise		9,746	9,644
Competence assessments and reviews		494,028	339,077
Discipline – professional conduct committees		339,697	214,767
Discipline – Health Practitioners Disciplinary Tribunal		140,936	228,335
Total Council project and profession expenses		**3,948,149**	**2,687,116**
Total expenditure		**6,977,110**	**5,531,721**

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

8. 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 $21,610 (2024: $19,706). No other services are provided by Baker Tilly Staples Rodway Audit Limited.

9. Cash and cash equivalents

Cash and cash equivalents include the following components.

	2025	2024
	$	$
Cash at bank	790,388	914,769
Term deposits – term to maturity less than three months	203,209	400,000
Total cash and cash equivalents	**993,596**	**1,314,769**

10. Investments

	2025	2024
	$	$
Term deposits – term to maturity between 3 and 12 months	3,809,936	3,946,136
Total investments	**3,809,936**	**3,946,136**

11. Receivables

	2025	2024
	$	$
Receivables from exchange transactions	98,297	343,567
Provision for doubtful debts - exchange	(76,045)	(42,434)
Interest receivable - exchange	29,208	47,257
Receivables from exchange transactions	**51,460**	**348,390**
Receivables from non-exchange transactions	136,079	157,091
Provision for doubtful debts – non-exchange	(110,709)	(99,000)
Receivables from non-exchange transactions	**25,370**	**58,091**
Total receivables	**76,830**	**406,481**

12. Intangible assets

Software	2025	2024
	$	$
Cost/valuation	1,134,820	1,134,820
Accumulated amortisation	(686,306)	(569,028)
Net book value	**448,514**	**565,792**

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

12. Intangible assets (continued)

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

Software	2025 $	2024 $
Opening balance	565,792	683,069
Amortisation	(117,278)	(117,277)
Closing balance	**448,514**	**565,792**

13. Property, plant and equipment

2025	Office Fitout $	Computer equipment $	Office equipment $	Total $
Cost/valuation	343,763	144,033	88,634	576,429
Accumulated depreciation	(162,332)	(85,286)	(23,644)	(271,262)
Net book value	**181,430**	**58,747**	**64,991**	**305,167**

2024	Office Fitout	Computer equipment $	Office equipment $	Total $
Cost/valuation	343,763	155,149	86,680	585,592
Accumulated depreciation	(105,039)	(90,575)	(14,845)	(210,459)
Net book value	**238,724**	**64,574**	**71,835**	**375,133**

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:

2025	Office Fitout $	Computer equipment $	Office equipment $	Total $
Opening balance	238,724	64,574	71,835	375,133
Additions	-	25,072	1,954	27,026
Loss on disposal	-	(103)	-	(103)
Depreciation	(57,294)	(30,797)	(8,798)	(96,889)
Closing	**181,430**	**58,746**	**64,991**	**305,167**

2024	Office Fitout $	Computer equipment $	Office equipment $	Total $
Opening balance	296,016	35,677	79,259	410,954
Additions	-	53,382	1,175	54,557
Depreciation	(57,294)	(24,485)	(8,600)	(90,379)
Closing	**238,724**	**64,574**	**71,835**	**375,133**

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

14. Onerous lease

As per note 17, the Council was 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. The joint lessors completed negotiations with the lessor to exit the lease with effect from 20 May 2023.

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

Liability for onerous lease	2025 $	2024 $
Opening balance	-	123,816
Amounts incurred and charged	-	(123,816)
Closing	**-**	**-**

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

15. Movement in equity

2025	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total
	$	$	$	$	$	$
Operational reserves – profession						
Balance 1 April 2024	1,833,074	112,430	84,102	45,295	66,587	2,141,488
Deficit	(236,182)	(32,850)	(14,830)	(40,752)	(23,669)	(348,283)
Balance 31 March 2025	**1,596,892**	**79,580**	**69,272**	**4,543**	**42,918**	**1,793,205**
Disciplinary reserves - profession						
Balance 1 April 2024	842,740	17,804	26,197	27,437	33,371	947,549
Deficit	(74,682)	(17,081)	22,947	(3,854)	(18,971)	(91,642)
Balance 31 March 2025	**768,058**	**723**	**49,144**	**23,583**	**14,400**	**855,907**
Total profession reserves	**2,364,950**	**69,994**	**128,724**	**28,126**	**57,318**	**2,649,112**
Capital asset reserve – Council						
Balance 1 April 2024						649,210
Movement in reserve						(343,106)
Capital Asset Reserve						**306,104**
Total net assets attributable to the owners of the controlling entity						**2,955,216**

2024	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total
	$	$	$	$	$	$
Operational reserves - profession						
Balance 1 April 2023	1,375,417	23,977	(5,815)	37,175	46,955	1,477,709
Surplus	457,657	88,453	89,917	8,120	19,632	663,779
Balance 31 March 2024	**1,833,074**	**112,430**	**84,102**	**45,295**	**66,587**	**2,141,488**
Disciplinary reserves – profession						
Balance 1 April 2023	1,237,378	30,611	48,823	34,680	37,555	1,389,047
Deficit	(394,638)	(12,807)	(22,626)	(7,243)	(4,184)	(441,498)
Balance 31 March 2024	**842,740**	**17,804**	**26,197**	**27,437**	**33,371**	**947,549**
Total profession reserves	**2,675,814**	**130,234**	**110,299**	**72,732**	**99,958**	**3,089,037**
Capital asset reserve – Council						
Balance 1 April 2023						856,907
Movement in reserve						(207,697)
Capital Asset Reserve						**649,210**
Total net assets attributable to the owners of the controlling entity						**3,738,247**

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

16. Related party transactions

Remuneration paid to 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 all Council members for attending Council, committee and working party meetings and participating in other forums are disclosed below.

Council Member	2025	2024
	$	$
J Aarts	-	9,899
R Fitzpatrick	28,752	26,738
A Cautley	85,350	83,244
R Corrigan	-	10,062
M Holdaway	-	9,546
C Pene	-	12,548
J Bridgman	32,885	27,296
A Niaami Nur	-	9,017
G Tahi	-	7,265
E Campbell-Day	27,428	17,002
T Nicol	25,300	14,069
H Tane	26,853	16,074
M Lomax	28,060	17,871
J Choi	25,990	17,111
C Brooks	27,428	16,350
P Baker	8,798	-
Total fees paid	**316,844**	**294,092**

Grant Thornton is a related party because the Chair of the Audit and Risk Management Committee is a partner at Grant Thornton. The value of services provided in the year was $14,375 (2024: $12,000). At the year-end, nil was owed to Grant Thornton by the Dental Council (2024: $3,220).

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 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 or other benefits, and the number of individuals, determined on a full-time equivalent basis, receiving remuneration are as follows.

	2025	2024
	$	$
Total remuneration	665,012	548,871
Number of persons (FTE)	2.7	2.3

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

17. Leases

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

The operating lease agreement at 80 The Terrace Wellington (start date 1 November 2014) was 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 had joint and several liability. This lease was fully exited on 20 May 2023.

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 parties have agreed to meet total lease costs and operating expenses on an equal share basis. The lease 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 (Council share)	**2025 $**	**2024 $**
Not later than one year	154,729	151,924
Later than one year and no later than five years	346,480	501,209
	501,209	**653,133**

Lease of premises 22 The Terrace (two responsible authorities)	**2025 $**	**2024 $**
Not later than one year	309,457	303,848
Later than one year and no later than five years	692,961	1,002,418
	1,002,418	**1,306,266**

17. Leases (continued)

Minimum lease payments on fit out of 22 The Terrace (Council share only)	**2025 $**	**2024 $**
Not later than one year	72,327	72,327
Later than one year and no later than five years	157,033	229,360
Total minimum lease payments	**229,360**	**301,687**
Future finance charges	(27,373)	(45,892)
Present value of minimum finance lease payments	**201,987**	**255,795**

Minimum lease payments on fit out of 22 The Terrace (two responsible authorities)	**2025 $**	**2024 $**
Not later than one year	144,654	144,654
Later than one year and no later than five years	314,066	458,721
Total minimum lease payments	**458,720**	**603,375**
Future finance charges	(54,747)	(91,785)
Present value of minimum finance lease payments	**403,973**	**511,590**

Significant judgements and estimates
As per Note 3.11 the Council has agreed to make ongoing payments for the fit out of the premises at 22 The Terrace. The lease transfers substantially all the risks and rewards incidental to ownership from the lessor to the lessee. The Council is the party that benefits from the use of the leased asset during its entire expected economic life. In substance the Council owns the fit out assets and so has classified this portion of the overall lease as a finance lease.

Lease from Fuji Xerox NZ Ltd

The Council has entered into a 36-month non-cancellable operating lease agreement with Fuji Xerox New Zealand Ltd for a multifunctional printer, (start date 24 January 2025, end date 23 January 2028). This replaces the lease that ended on 31 December 2024, and has been entered into on the same terms and conditions. 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.

	2025 $	**2024 $**
Not later than one year	1,181	1,772
Later than one year and no later than five years	2,146	-
	3,327	**1,772**

18. Payables

Short-term payables are recorded at the amount payable. Payables are non-interest-bearing and are normally settled on defined terms. The carrying value of creditors and other payables therefore approximates their fair value.

	2025 $	2024 $
Creditors and other payables	89,039	233,456
Payables to Practitioners	6,445	12,384
Accounts Payable	**95,484**	**245,840**
Other liabilities	386,518	306,142
Goods and services tax payable	151,637	201,276
Total Payables	**633,639**	**753,258**

19. 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	2025 $	2024 $
Cash and cash equivalents	993,596	1,314,769
Short-term investments	3,809,936	3,946,136
Receivables from exchange transactions	51,460	249,390
Receivables from non-exchange transactions	25,370	157,091
	4,880,362	**5,667,386**

Financial liabilities	2025 $	2024 $
Payables	633,639	753,258
Fit out lease liability	201,987	255,795
Employee entitlements	359,990	339,796
	1,195,616	**1,348,849**

20. Capital and operating commitments

Capital

There were no capital commitments as at 31 March 2025 (2024: nil).

Operating

There are no operating commitments other than operating leases disclosed above (2024: as disclosed).

21. Contingent liabilities

At the reporting date, the Council is involved in two ongoing legal matters. It has been named in respect of a judicial review proceeding, and an oral health practitioner has appealed to the Court of Appeal against a High Court decision. Depending on the outcome of these cases, it is possible the Council could be held liable for other parties' legal costs. These contingent liabilities cannot be reliably estimated and are expected to be immaterial in value, if not nil. (2024: nil)

22. Contingent assets

There were no contingent assets at reporting date (2024: nil).

23. Subsequent events

There were no subsequent events between the reporting date and date of signing that need disclosure.

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