

Annual Report

2025/2026

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



Dental Council
Te Kaunihera Tiaki Niho

ANNUAL REPORT 1 APRIL 2025 – 31 MARCH 2026

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 2026 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 therapists, dental hygienists, clinical dental technicians, dental technicians and orthodontic auxiliaries are collectively referred to as oral health practitioners or practitioners
- the Health Practitioners Competence Assurance Act 2003 is referred to as the HPCA Act
- the Dental Council, and the governing body made up of 10 members appointed by the Minister of Health, is referred to as the Council.

Dental Council
Te Kaunihera Tiaki Niho

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Report from the Chair and Chief Executive

Overview

Year in review

This year, the Council continued to deliver a substantial programme of work with a dedicated team. Two of the biggest milestones were building the capacity of the oral health workforce and stakeholder engagement across the sector. We also recognise the impact of increased complaints, which led to the additional in-year disciplinary levy for practitioners in four of the five professions.

In March, the Council approved three new registration pathways for internationally trained practitioners to enable access to increased options through more timely and cost-effective routes. These pathways include proportionate safeguards to ensure public safety and to support practitioners transitioning into New Zealand oral health practice. The pathways are expected to have positive and lasting effects on the workforce, and work is under way to make sure all implementation requirements are in place ahead of their introduction on 1 November 2026.

Three new dental specialist programmes developed by the Royal Australasian College of Dental Surgeons were accredited by the Council. These programmes cover oral medicine, paediatric dentistry and special needs dentistry and will eventually address specialties experiencing critical workforce shortages. The programmes create new training pathways and provide opportunities for clinicians to earn while they learn within New Zealand public hospitals. Commencement of these programmes is subject to Health New Zealand Te Whatu Ora approval of the registrar training positions.

Collaboration across the sector is vital to how we support oral health practitioners in the best interests of the public, and we are grateful to those who attended our stakeholder forum in March 2026. We hosted people from the professional associations, specialists societies, royal colleges and government. This allowed us to hear directly from those representing different parts of oral health care about significant areas that affect us all, and to talk through our priorities and the emerging themes of managing increasing complaint levels. This led to further joint events, and we look forward to making this an annual event that supports collaborative working in the best interests of oral health care in New Zealand.

Further afield, we have continued our strong working relationship with the Dental Board of Australia and Australian Dental Council, specifically in the shared development and consultation of accreditation standards to be effective across New Zealand and Australia. This joint working demonstrates our commitment to financial efficiency, because we are able to share the development and project work across our jurisdictions.

Against the backdrop of these developments, we also understand the frustration caused by the additional in-year disciplinary levy imposed on practitioners in October 2025, made necessary by increased levels of investigations and disciplinary activities. The levy reflected not only the increase in volume, but also the increase in complexity of the cases requiring action. Although fewer notifications were received and managed than in recent years, a higher proportion of cases met the threshold for investigation and further action than in either of the previous two reporting years.

While the Council has the statutory authority to impose an additional disciplinary levy, this was the first time such a levy was required to meet forecast costs of investigating cases and progressing them through the initiated professional conduct committee (PCC) and Health Practitioners Disciplinary Tribunal processes. We forecast the existing case costs to have flow-on effects through to 2028/29.

The increase in professional conduct cases, and mirrored in competence cases, is concerning both for the Council as a regulator and for registered practitioners who ultimately bear the financial costs.

The Council recognises the impact that additional levies have on individual practitioners, and we are grateful to the professions for their cooperation and understanding during a time of financial pressure across the sector.

Accreditation

Year in review

In addition to the three new dental specialist programmes accredited, this year the Council, in partnership with the Australian Dental Council, consulted on the accreditation standards as part of the 5-year cyclic review. Over half of the submissions received were from New Zealand-based stakeholders.

Accreditation monitoring escalated during the year in relation to the Auckland University of Technology oral health programme's outstanding requirement to provide students with sufficient access to paediatric restorative care patients during the normal academic year. The Council has played an important role in bringing AUT and Auckland Regional Dental Services together to secure immediate access to extended clinical placements, with ongoing solutions to be explored. These arrangements are to ensure students are getting appropriate training experience, and the programme meets the accreditation standards. The proposals will benefit students by limiting the need for additional clinical placements at the end of their studies, and ensure they can demonstrate competence before graduation. We will continue to monitor the outcomes in the best interests of patient safety and student learning.

The University of Otago Faculty of Dentistry postgraduate programmes were subject to an outstanding condition requirement related to the cultural competence domain. The undergraduate programmes addressed all their conditions this year in a timely manner, with no further outstanding conditions under monitoring.

The New Zealand Association of Orthodontists' orthodontic auxiliary training programme also satisfied the remaining component of its condition relating to the cultural competence domain.

Year ahead

Alongside accreditation monitoring, we will consult on gazetting the three new accredited dental specialist programmes as prescribed qualifications for these scopes of practice early in the next reporting year.

The Council will consider the submission feedback and finalise the updated accreditation standards, and implement any changes.

We will continue to work closely with Auckland University of Technology to support progress on meeting the outstanding accreditation condition relating to paediatric restorative care, and that the experiences are appropriate to ensure competent oral health graduates. An accreditation decision will be made before the end of 2026, based on the programme's ability to meet the outstanding accreditation condition to comply with the accreditation standards.

Standards and guidance

Year in review

This year, the Council approved the updated *Sedation practice standard*, following consultation with the profession and other key stakeholders. The main changes to the updated version include: New Zealand Resuscitation Council Core Immediate (or equivalent) resuscitation training for all sedation roles, annual sedation-specific recertification requirement for all sedationists, changes to discharge duties and a new section on safe storage, delivery and management of controlled drugs.

We explored whether a stand-alone standard was needed for evolving models of health, which integrate both offshore clinical resources and the increased use of artificial intelligence in practice. Following detailed consideration, the Council concluded that, at this stage, the relevant obligations are best addressed within the existing standards framework through professional standards and guidance.

The Council also identified an opportunity to expand the patient-centred focus of the standards framework. As a result, a comprehensive review of the standards framework was prioritised to achieve these objectives. This work is ongoing, with consultation planned in the coming year.

In parallel, local and international mapping of medical emergency obligations has started. The aim is to consult on proposed updates during 2026/27.

The workplan on updates to the cultural standards remains on pause, awaiting the outcome of the Health Practitioners Competence Assurance Act 2003 (HPCA Act) review.

Year ahead

Next year, we will consult on and finalise updates to the standards framework and the *Medical emergencies practice standard*.

Review of the patient records and privacy of health information practice standard will be the next workplan priority for this year.

We will continue to update guidance as the need arises.

Registration

Year in review

This year, the Council has been exploring opportunities to enhance and expand registration pathways to reduce barriers for competent overseas-qualified practitioners seeking to practise in New Zealand.

Along with the three existing registration pathways for overseas-qualified practitioners, the Council has proposed, consulted on and agreed to leverage its knowledge and experience with existing recognised overseas jurisdictions, draw on experiences from other New Zealand health regulators, and draw on global evidence to introduce three new registration pathways.

- **Competent authority – registration** – based on recent clinical practice experience in a competent authority, which recognises overseas practice (regardless of qualification origin) in the recognised jurisdictions across 16 of our scopes of practice.
- **Comparable health systems** – based on recent clinical practice experience in a comparable health system, which enables dentist registration from 21 European and Western Pacific countries not previously recognised by the Council.
- **Teaching and research** – based on employment in a New Zealand tertiary education or research institution to provide clinical learning, teaching and research education for accredited New Zealand oral health programmes. This supports New Zealand education institutions with recruitment to fill longstanding vacant academic roles by being more competitive in the global market.

The new *Dental Practice in New Zealand* learning module is required to support all overseas new registrants, including Trans-Tasman Mutual Recognition Act 1997 registrants. The module will introduce overseas practitioners to the New Zealand healthcare system and the regulatory and oral health practising environment. It will also introduce new registrants to the cultural competencies needed to offer safe oral health care.

The new pathways and learning module will come into effect on 1 November 2026 to allow time for implementation development.

Further, following consultation, the Council updated some of its prescribed qualifications. This included removing barriers identified, providing clarity and consistency, and ensuring regulatory compliance with section 12(2) of the HPCA Act.

The Council deferred a decision on the proposed changes to the prescribed qualifications for oral medicine practice to remove the requirement for a stand-alone medical degree for registration in the oral medicine specialist scope of practice. This was to support further engagement on the proposed medical components required for oral medicine practice in New Zealand within the Gazetted qualifications.

We received a high number of engaged consultation submissions, reflecting the interest of the sector in the new registration pathways and prescribed qualifications. We value the professions' input into these important matters.

Year ahead

Our focus for the next year is on implementing the changes needed to embed the new pathways into our registration processes to ensure a smooth transition for applicants. This includes development of new online applications and the learning module, registry system changes, and updates to our available documentation and supporting advice.

We will continue to streamline existing registration processes, including relying on validated processes for verification of qualifications, and accepting electronic documentation where possible while retaining robustness in verification processes.

Recertification

Year in review

This year, we have laid the groundwork for an extensive review of the recertification programme, 5 years after its implementation in 2021/22, to ensure it remains effective, relevant and fit for purpose. Given the major change to the earlier recertification system, at the time, a staged approach was preferred, with some proposed elements deferred. These will be revisited as part of the review.

We continued to monitor the impact on compliance with the policy changes made in 2023 to make recertification mandatory for those holding an annual practising certificate. Compliance remains high, with follow-up continuing on those not meeting the requirements.

Year ahead

The upcoming recertification review will provide an opportunity to step back and assess how the programme is working for practitioners and supporting ongoing competence and development. We want to identify opportunities to strengthen the programme through clarity, robustness, achievability and proportionality, to ensure ongoing competence to achieve good and safe oral health outcomes for patients.

We will revisit the areas not introduced in the earlier stage, and introduce any further proposed changes considered necessary.

The review will include:

- a follow-up practitioner-wide perceptions survey to gather feedback on how the programme is working in practice
- a review of practice across New Zealand regulatory authorities to understand local developments
- a look at international programmes to identify positive emerging trends and approaches in recertification
- a review of relevant literature to inform evidence based decision making.

This work will help us understand what is working well and where opportunities may exist for improvement. Practitioner input is vital to the success of the recertification programme, and the Council will continue to consult widely on any proposed changes.

Complaints and discipline

Year in review

While the number of complaints received decreased this year, a higher proportion progressed to investigation, action and notifications than in previous years. The Council referred eight new cases to PCCs, and managed 18 PCCs during the year.

The Council has a statutory obligation to investigate concerns that a practitioner may not be meeting the professional, ethical or competence standards required for safe practice. Cases continue to increase in both complexity and the number of patients affected. These factors significantly increase the costs associated with investigations and disciplinary processes, especially if they progress from a PCC to charges being laid before the Health Practitioners Disciplinary Tribunal (HPDT). These costs are borne by the profession, offset by any costs or fines awarded by the HPDT.

This year, the Council published new plain-language guides to help oral health practitioners understand what to expect during competence, health and disciplinary processes. We recognise that these processes can be stressful. The guides provide clear, accessible information about each stage, helping to reduce uncertainty when the Council is required to act on information it receives about a practitioner. We also published a guide for patients explaining the complaints process and the Council's role in responding to concerns about oral health care.

Year ahead

We remain committed to effective and efficient complaint handling, and investigation and action where necessary to protect the health and safety of the public.

We will continue our commitment to ongoing improvement, using technology changes to streamline our processing times and our plain-language guides to support patients and practitioners to understand our processes and responsibilities.

Recognising the challenges brought by the disciplinary levy, this year we sought widespread and detailed collaboration with others throughout the sector to help understand the contributors and work together in the best interests of the public and oral health practitioners.

Collaboration

Year in review

Throughout the year, we met and engaged multiple times with all the professional associations, hosted regulatory webinars as part of our consultation and presented at sector conferences and universities.

In the interest of strong cross-sector relationships, we hosted a stakeholder forum in March 2026 to identify challenges and areas where we can work together to address the issues facing oral health care in New Zealand. This provided an opportunity to look at our upcoming work programme and priorities, such as the introduction of a compliance framework. We also detailed our complaints processes and outcomes, in light of the impacts of the additional disciplinary levy.

We also extend our thanks to the New Zealand Association of Orthodontists for their early support in our project to classify advanced areas of practice in orthodontics. Our aim is to provide greater clarity for practitioners and patients around advanced competencies.

We continue to work with the Australian Health Practitioner Regulation Agency and the Dental Board of Australia on joint regulatory matters. We are also working with the Australian Dental Council on the 5-year cyclical review of accreditation standards.

We are committed to working with other regulators, both in New Zealand and internationally, to share information across borders and learn from others' experiences.

Year ahead

We will continue to monitor the progress of potential changes to the HPCA Act, following the Government's Putting Patients First: Modernising health workforce regulation consultation.

The Council is committed to maintaining strong working relationships with the professional associations and societies, especially to ensure a smooth transition and support those applicants using the newly introduced pathways later in 2026/27.

Together with the Dental Board of Australia, we will review our dental specialist competencies to ensure they remain fit for purpose and reflect contemporary specialist practice. We will consult with practitioners and professional organisations on proposed updates.

Other activities

Changes to the Legislation Act 2019 require all responsible authorities to ensure that secondary legislation is published in line with the Secondary Legislation Access Standards by November 2027. These standards are designed to improve access to laws made under delegation and to ensure a single access point for these laws on the New Zealand legislation website.

Responsible authorities make secondary legislation when prescribing scopes of practice and qualifications for registration, setting fees and disciplinary levies, and when setting standards of competence and ethical conduct. To make sure our secondary legislation is easy for the public to access and understand, we will undertake a Council-wide review of our secondary legislation activities and publication processes and make any necessary drafting amendments to be consistent with Parliamentary Counsel Office guidance.

We will work collaboratively with other responsible authorities and sector stakeholders to support consistent implementation of the new requirements, and strengthen public access to regulatory information.

Financial performance

The Council's financial statements for 2025/26 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.

This year, we are including an audited statement of service performance. While this is an optional level of reporting for the Council, we have chosen to include it because we believe it provides additional context of all aspects of our work, from case management to strategic delivery.

This year, the Council needed to respond to the pressures introduced by the increase in cases that necessitated the additional disciplinary levy on most of the professions. Given the volume and complexity of conduct activity, the Council paused planned operational and strategic initiatives due to resourcing constraints and to ensure resources could continue to meet statutory obligations. While money taken from practitioners for strategic delivery cannot be redirected to disciplinary funds (or vice versa), this slow down in project delivery contributed to the cost savings during the financial year. This has resulted in a small profit for the Council this year, against a projected loss, as detailed in the financial statements.

Strategic plan delivery

The Strategic Plan 2025–2035 outlines the Council's core objectives, which continue to guide its work. Throughout the year, the Council balanced its strategic initiatives and projects with other prioritised projects and workload shifts. These included:

- support the ministerial focus on increased workforce registration pathways
- streamlining registration processes
- targeting consultations on changes to health regulation
- introducing new statement of service performance measures
- managing the increasing volume and complexity of conduct cases
- managing non-compliance by practitioners with competence or health requirements.

The Strategic Plan is a multi-year plan, meaning we can respond quickly to external factors without reducing our commitment to our objectives. This ensures the most effective use of our available resources year on year.

Work to review the cultural competencies has also been slowed to allow for any potential legislative changes arising from the HPCA Act review. The work completed to date remains available and can be progressed or revisited once greater clarity exists on the appropriate course of action.

Pausing the work at this stage is a prudent approach, ensuring we avoid unnecessary costs to the profession, do not implement requirements that may have to be revisited in the near future, while maintaining readiness to act when the legislative environment becomes clearer.

Improving health equity and cultural safety

We remain committed to improving health equity and cultural safety, and to ensuring our work in this area is financially responsible and remains appropriate with our regulatory obligations.

We have paused our strategic project work to improve health equity and cultural safety while we await the outcomes of the Government

review of the HPCA Act and *Putting Patients First: Modernising health workforce regulation* consultation. We are grateful for our strong working relationship with Te Ao Mārama and their integral support in developing the cultural standards work to date, and we also acknowledge their patience while the project is paused.

Importantly, our work on the new cultural safety standards project remains fit for purpose and will be restarted when clear direction is available and it is financially responsible to do so.

Preventing and responding to harm

Development on the compliance framework continued, and we are preparing to consult with oral health practitioners and stakeholders. The framework will articulate the risk-proportional approach across our regulatory functions, bring together all the practitioners' obligations into a single resource, and define the risk assessment factors used in assessing harm related to competence, health and conduct concerns. It will also outline the role practitioner engagement and behaviour has on the process and potential outcomes.

The Council reviewed several of its policies to ensure the policy settings around its core regulatory processes remain fit for purpose, including on registration, issuing of annual practising certificates, notification and risk of harm management.

Strengthening our regulatory intelligence

The compliance framework shapes 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.

The development of integrated business intelligence tools to streamline data analysis for easier reporting and trend identification is under way. The responsible use of artificial intelligence (AI) tools for further efficiency gains is being explored. We will be transparent with practitioners and stakeholders with any use of AI in our processes.

People and culture

We have recently welcomed two new Council members from the oral health therapy profession, who bring practitioner experience and dedication to the role and to Council's decision-making. New members receive induction and are mentored through the initial transition into the governance roles. We are grateful to members who are leaving the Council for their contributions and dedication to protecting patient safety in oral health.

Our operational training focus has been on understanding the impacts of emerging technologies like AI transcriptions. Where trialled this has delivered tangible benefits in improving our processing times to enable us to complete regulatory functions more efficiently and effectively.

We have refreshed our workflows, operational procedures and guides across the core regulatory functions to better support staff, especially those new to our team, and to strengthen business continuity.

We will continue to investigate areas of our processes and operations that would benefit from the use of technology training and implementation in the upcoming year. We see real opportunities to invest in the ongoing development of the Council and staff to inform our decisions and remain a fit for purpose regulator in a fast-changing healthcare sector.

Thank you

The Council extends its sincere thanks to the many oral health practitioners and stakeholders who contribute to the effective delivery of its regulatory responsibilities.

We acknowledge those who have served on all our committees and contractors who worked with us across our regulatory functions. Your expertise and guidance are vital in promoting safe oral health practice and ensuring positive outcomes for the public.

The Council also recognises and appreciates its dedicated operational team for another year of commitment and professionalism in a constantly evolving environment. We thank the Council members for their ongoing commitment and support, and for remaining focused on their responsibility to protect public safety, even when this requires difficult decisions.

Collectively, these efforts are essential in enabling the Council to provide assurance that New Zealand's oral health workforce remains competent, capable and safe.



A stylized, handwritten signature in black ink.

John Bridgman
Chair



A stylized, handwritten signature in black ink.

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 HPCA Act).

Oral health professions and practitioners



Our functions

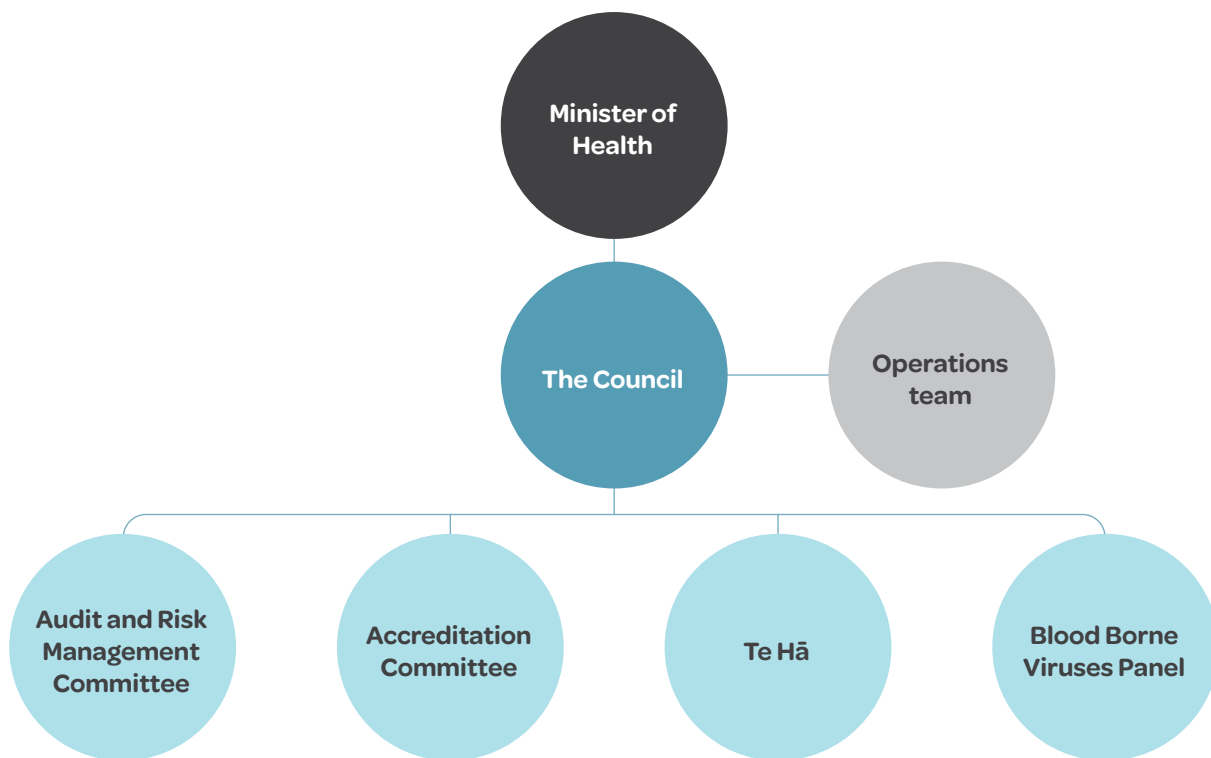
- Setting the scopes of practice and competencies for each of the oral health professions.
- Setting accreditation standards for educational institutions to deliver competent and safe graduates.
- Prescribing qualifications, accrediting and monitoring oral health education and training programmes.
- 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.
- Considering health cases where oral health practitioners are unable to practise their profession and provide appropriate safeguards to support safe practice.
- Investigating the professional conduct 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 Minister of Health appoints a governing body comprising 10 members. It is the governing body that oversees the strategic direction of the organisation, monitors performance and implements the requirements of the HPCA 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.

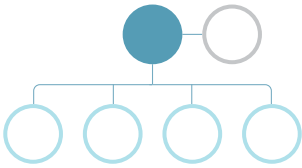


The Council

In March 2026, the Council welcomed two new members, Alaina Kalyan and Sarah Majeed-Gale, who are both oral health therapists.

In February 2026, the Council re-elected John Bridgman as Chair and Rosemary Fitzpatrick as Deputy Chair.

Eleven monthly Council meetings were held in 2025/26, and an additional eight out-of-cycle meetings were required to consider urgent matters.



John Bridgman
Chair | Dental specialist & Dentist

Appointed June 2021
Current term ends
November 2027



Michelle Lomax
Layperson

Appointed August 2023
Current term ends
August 2026



Rosemary Fitzpatrick
Deputy Chair | Layperson

Appointed June 2021
Current term ends
November 2027



Tihema Nicol
Dentist

Appointed August 2023
Current term ends
August 2026



Andrew Cautley
Dental specialist & Dentist

Appointed November 2019
Current term ends
August 2026



Helen Tāne
Dental therapist

Appointed August 2023
Term ended March 2026



Erin Campbell-Day
Dental hygienist

Appointed August 2023
Term ended March 2026



Paula Baker
Layperson

Appointed November 2024
Current term ends
March 2029



Joanne Choi
Clinical dental technician & Dental technician

Appointed August 2023
Current term ends August 2026



Alaina Kalyan
Oral health therapist

Appointed March 2026
Current term ends
March 2029



Chris Brooks
Dentist

Appointed August 2023
Current term ends
March 2029

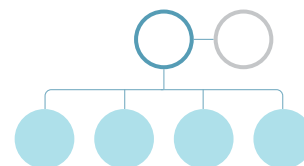


Sarah Majeed-Gale
Oral health therapist

Appointed March 2026
Current term ends
March 2029

Committees

No new appointments were made to committees in 2025/26.



Audit and Risk Management Committee

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

Seven committee meetings were held in the year to 31 March 2026. Of these two were in person.

Members during 2025/26:

Brent Kennerley, *Chair | Independent member*

John Bridgman, *Ex officio (as Council Chair)*

Michelle Lomax, *Layperson*

Helen Tāne, *Practitioner*

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.

The committee held six meetings and considered two matters via circular resolution during 2025/26.

Members during 2025/26:

Professor Ivan Darby, *Chair | Senior dental academic*

John Bridgman, *Ex officio (as Council Chair)*

Susan Gorrie, *Practitioner*

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

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. The ongoing work in collaboration with Te Hā remains paused pending the review of the HPCA Act.

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 panel meets on an as-needed basis.

Members during 2025/26:

John Bridgman, *Ex officio (as Council Chair)*

Paula Baker, *Lay member*

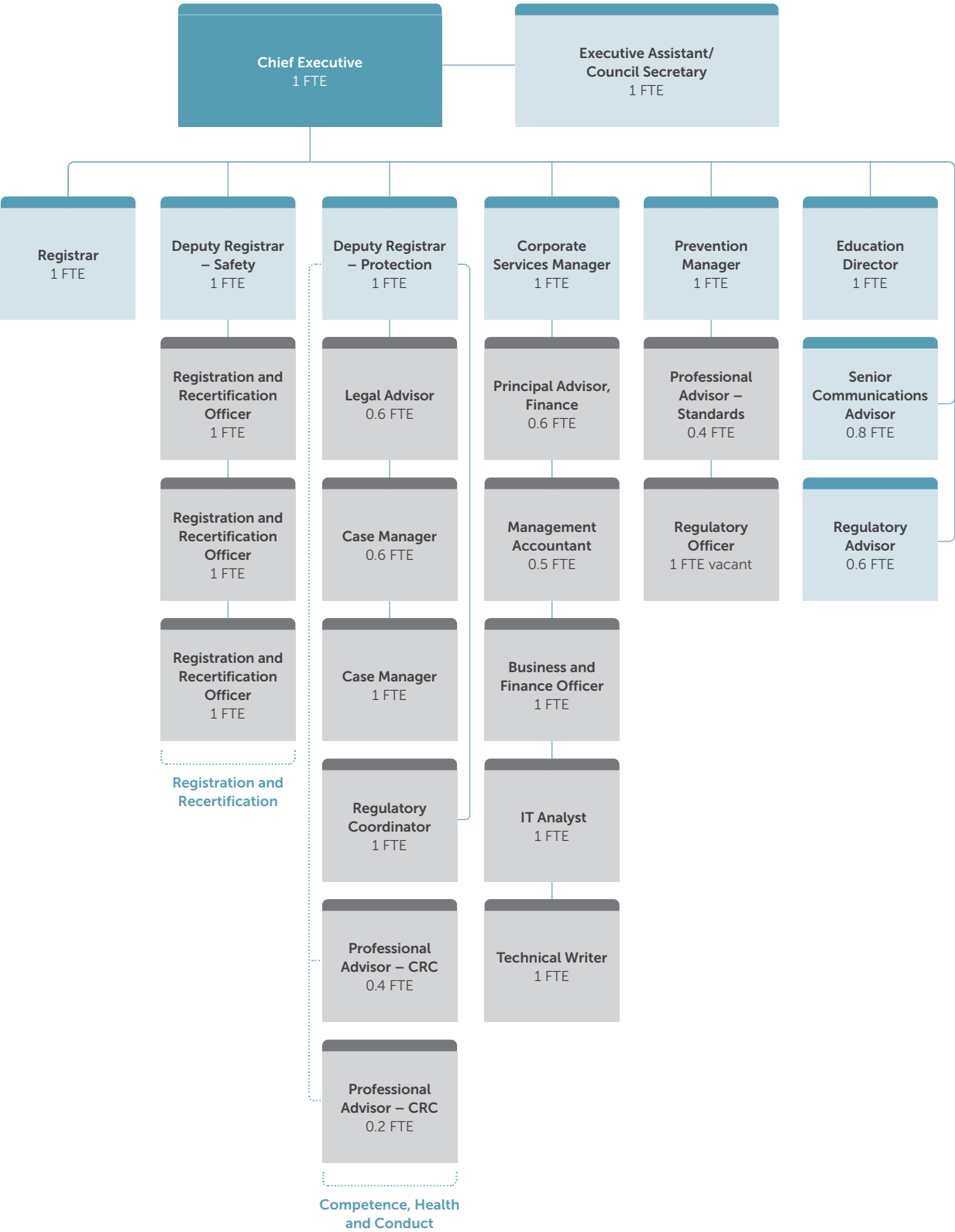
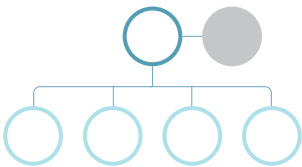
Ed Gane, *Hepatologist*

Simon Briggs, *Infectious diseases physician*

Operations team

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

As at 31st March 2026 the Operations team comprised of 21.7 full time equivalent permanent staff.



The way we work

We work with employers, educators, professional associations, other responsible authorities both locally and internationally, practitioners, patients, 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. We use risk-based approaches to identify, monitor and target to prevent harm to the public.

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 programmes that lead to registration in the oral health professions it regulates. 22 programmes are currently accredited.

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 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

Three new accredited programmes

In March 2026, the Council approved the accreditation of three new dental specialist training programmes developed by the Royal Australasian College of Dental Surgeons (RACDS), subject to the establishment of the dental specialist training registrar roles by Health New Zealand Te Whatu Ora. The new fellowships are in:

- oral medicine
- paediatric dentistry
- special needs dentistry.

The programmes are structured, three-year, full-time training pathways delivered through supervised training posts in hospitals and health facilities across New Zealand. This vocational training model aligns with international dental specialist training models and will support the training of more dental specialists in areas with critical workforce shortages.

Further conditions are in place to support implementation of these new programmes, with details given in the Accreditation Report.

Consulting on gazetting the programmes as prescribed qualifications for these scopes of practice will follow in the next reporting year.

Accreditation standards

In partnership with the Australian Dental Council (ADC), this year, the Council consulted with the professions as part of the 5-year cyclic review of the accreditation standards. The review aims to identify and consider changes to the standards to ensure they remain fit for purpose. The Council, the ADC and the Dental Board of Australia (DBA) have affirmed that the standards must remain applicable in both Australia and New Zealand to facilitate the Trans-Tasman Mutual Recognition Act 1997.

Of the 122 submissions received, half were from New Zealand stakeholders.

Consultation feedback was carefully reviewed and will be considered over the next few months by the project steering group and accreditation committees prior to final approval by both the Councils and the DBA.

Accreditation monitoring

The Council continues to closely monitor all its accredited programmes to ensure outstanding conditions are being met, and through annual reporting to identify any major changes, issues or risks.

Auckland University of Technology

The Auckland University of Technology (AUT) oral health programme remained subject to a longstanding condition to secure alternative or additional arrangements to achieve increased, ongoing clinical access to paediatric restorative care patients.

Despite substantial and ongoing efforts by the programme and securing an agreement with Health New Zealand Te Whatu Ora giving access to paediatric patients through the community oral health services, monitoring of clinical experiences still showed unsatisfactory low clinical exposure in core restorative procedures. Close monitoring of the final year cohort and additional clinical placements after the academic year satisfied the Council that the programme was ensuring students met the programme competence requirements, before allowing them to graduate.

However, the Council considered the programme was not meeting the accreditation standards and urgent and immediate changes were required. To address this, the Council escalated its concerns with AUT's senior academic leadership and facilitated discussions between AUT and Auckland Regional Dental Service (ARDS). The two parties secured immediate access to extended clinical placements within ARDS clinics, a positive outcome to offer students increased paediatric patient clinical experience opportunities.

We are continuing the constructive engagement and report monitoring with the overall aim for the programme to demonstrate how they meet the accreditation standards, with a further accreditation decision expected before the end of 2026.

Other AUT monitoring included further feedback on the new simulation space in Whangārei, Te Tai Tokerau Northland, and considering student concerns raised with the Council.

The AUT postgraduate oral health programme, the adult restorative programme offered to practising oral health therapists and dental therapists, met the following implementation conditions:

- mentor induction, including marking rubrics and calibration,
- monitoring of the e-portfolio by the course coordinator to ensure consistency between formative assessments during placements, and additional support or remediation available to students and/or mentors who needed it,
- feedback collected from staff, students and mentors during the first year and at the end of the year, and any changes made based on feedback received.

University of Otago

Several University of Otago Faculty of Dentistry accreditation conditions were monitored this year.

The postgraduate programmes had outstanding requirements on a condition related to the cultural competence domain. While some components were met during 2025, there was insufficient evidence that all clinical staff involved in postgraduate clinical training had engaged in cultural safety learning or could demonstrate their competence through their experiences. The Faculty submitted its condition report towards the end of this reporting year, for consideration by the Accreditation Committee and the Council at their next meetings.

Following the undergraduate programmes' accreditation review, several conditions had to be met during 2025. Areas to be addressed related to the Faculty's:

- patient records and informed consent processes,
- patient triaging, escalation and waiting list procedures,
- information technology issues to enable reasonable access to patient records and clinical software records.

The Faculty also had to report on the outcome of the Division of Health Science structure review.

The oral health programme had a condition to ensure that all students had completed at least one restoration on a patient before going on their external placement to gain further clinical exposure on paediatric patients within the community oral health services.



The dentist programme had conditions to:

- address critical resource gaps of professional practice fellows experienced in general dental practice and gaps in dedicated clinical administrative staff,
- increase and sustain the restorative dentistry experiences (providing restorative, endodontic and prosthodontic care) for students in their third and fourth years to ensure better preparedness in foundation skills and to consolidate their clinical practice in the final year.

The Council is pleased to advise that all of the undergraduate conditions were met in a timely manner.

The postgraduate adult restorative dental care programme, offered to practising oral health therapists and dental therapists, had implementation conditions to be met. These related to:

- formalised and structured moderation and calibration of mentors to support assessment and feedback to students,

- mentors to attend and participate in the cultural safety lectures and seminars,
- ensure mentors clearly understand the scope of practice and its boundaries for the students they are mentoring.

These conditions were satisfied, with no remaining open conditions.

Orthodontic auxiliary training programme

The New Zealand Association of Orthodontists' orthodontic auxiliary training programme had to satisfy one component of its condition related to the cultural competence domain. Following a review of its learning material, the programme satisfied this remaining requirement.

All accreditation conditions have been met.



Accreditation status of New Zealand-accredited oral health programmes as at 31 March 2026

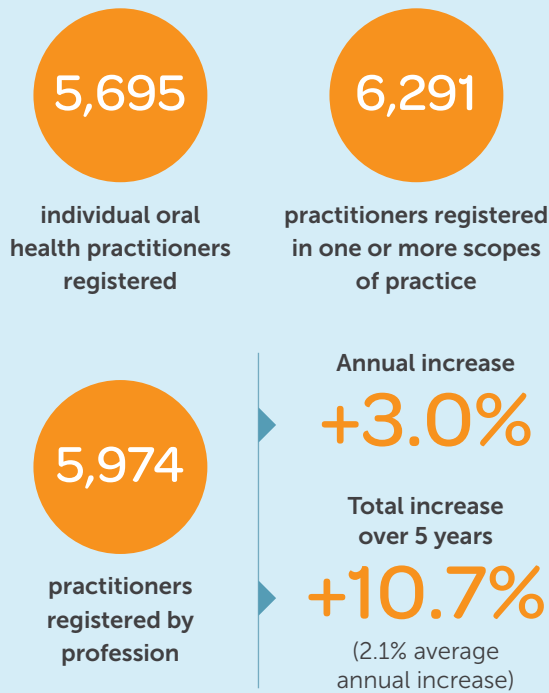
Title	Provider	Status	Expiry date
Bachelor of Dental Surgery (BDS)	University of Otago	Accreditation (2024)	31/12/2029
Bachelor of Dental Surgery (Honours)	University of Otago	Accreditation (2024)	31/12/2029
Master of Community Dentistry (MComDent)	University of Otago	Accreditation with conditions (2023)	31/12/2028
Doctor of Clinical Dentistry (DClinDent) • Endodontics • Oral pathology • Oral surgery • Orthodontics • Paediatric dentistry • Periodontology • Prosthodontics	University of Otago	Accreditation with conditions (2023)	31/12/2028
Fellowship in Oral and Maxillofacial Surgery	Royal Australasian College of Dental Surgeons	Accreditation (2022)	31/12/2027
Fellowship in Oral Medicine	Royal Australasian College of Dental Surgeons	Accreditation with conditions (2026)	31/12/2030
Fellowship in Paediatric Dentistry	Royal Australasian College of Dental Surgeons	Accreditation with conditions (2026)	31/12/2030
Fellowship in Special Needs Dentistry	Royal Australasian College of Dental Surgeons	Accreditation with conditions (2026)	31/12/2030
Bachelor of Oral Health (BOH)	University of Otago	Accreditation (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 (2024)	31/12/2029
Postgraduate Diploma in Clinical Dental Technology (PGDipCDTech)	University of Otago	Accreditation with conditions (2023)	31/12/2028
Certificate of Orthodontic Assisting	New Zealand Association of Orthodontists: Orthodontic Auxiliary Training Programme	Accreditation (2023)	31/12/2028

Accredited adult restorative programmes

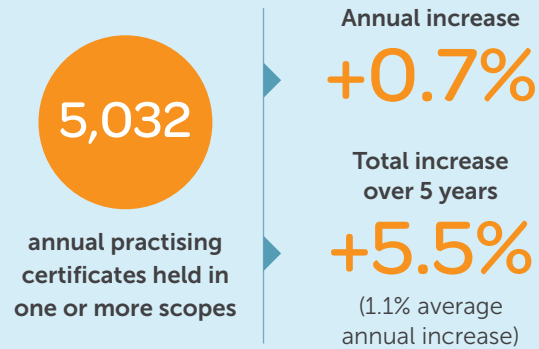
Graduate Certificate in Dental Therapy (Advanced Clinical Practice)	University of Melbourne	Accreditation (2022)	31/12/2027
Postgraduate Certificate in Health Sciences (endorsed in Adult Restorative Dental Care)	University of Otago	Accreditation (2023)	31/12/2028
Graduate Certificate of Health Science (Oral Health)	Auckland University of Technology	Accreditation with conditions (2024)	31/12/2029

At a glance

Registration numbers



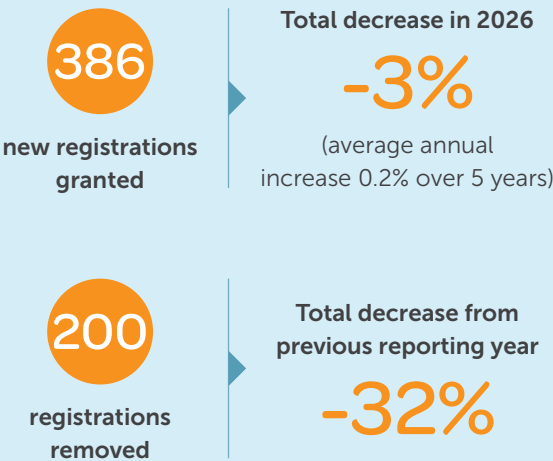
Practising numbers



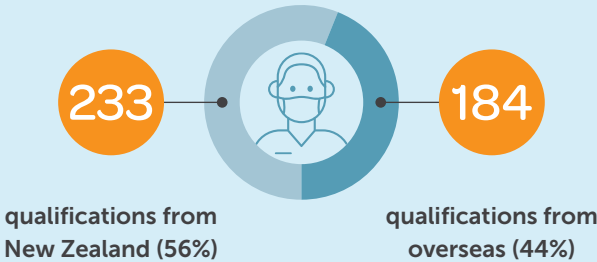
Registration applications received



Additions and removals by scope of practice

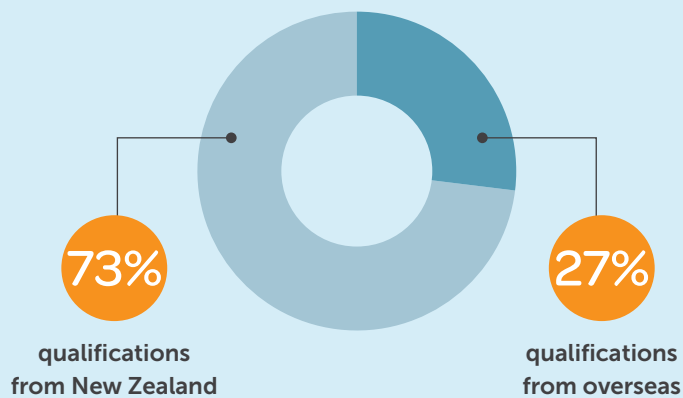


Qualifications of new registrations granted



Note: Multiple qualifications can lead to registration in a single scope of practice

Total registrations by pathway (whole register)



Recertification compliance

99%

dentists and dental specialists
(recertification cycle ending
30 September 2025)

98%

other professions (recertification
cycle ending 31 March 2026)

Note: For those registered longer than six months
and holding an APC

Complaints

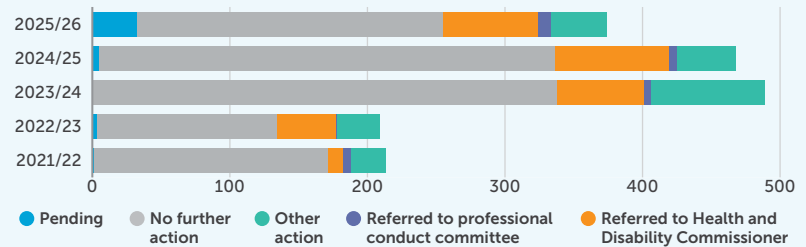
339

complaints
received by
the Council

68%

complaints
received from
patients

Complaint outcomes between 2021/22–2025/26



Competence

16

competence
reviews managed,
3 new reviews

27

new orders made
concerning
competence

17

competence
programmes
managed, 11 new
programmes

4

interim suspension
or conditions
ordered pending
competence review

4

new risk of harm
notices issued

Conduct

8

new professional
conduct committee
cases

18

cases before professional
conduct committees
for investigation

14 dentists or
dental specialists,
2 oral health therapists,
1 dental therapist and
1 dental hygienist

Health

21

health-related
monitoring managed

15

new health
notifications received

Registration and annual practising certificates



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

When interpreting the data it should be noted:

- A practitioner may be registered in multiple professions.
- 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 follow a similar growth pattern, with an increase in registered practitioners of 2.1% per year over the past 5 years.

This is predominantly due to stable New Zealand graduate numbers, balancing those leaving the profession.

Oral health therapist registrants have increased the most over the past 5 years due to the larger graduate cohorts.

Registration numbers for dentists and dental specialists have a marginal year-on-year growth, in line with the overall increase across the oral health professions. Clinical dental technology registrations remain steady.

Dental hygiene and dental technology registrations have decreased over the past 5 years, while dental therapy continues to decrease more rapidly, with ongoing retirements and no new registrations.¹

Annual increase

+3.0%

Total increase over 5 years

+10.5%

(2.1% average annual increase)

5-year average annual change in registrations held by profession

Dentists and dental specialists	+1.9%
Oral health therapists	+11.8%
Dental therapists	-6.2%
Dental hygienists	-1.1%
Clinical dental technicians	+1.1%
Dental technicians	-1.1%
Overall	+2.1%

¹ Dental hygiene and dental therapy educational programmes ceased 2008/2009, meaning no new graduates are joining the register

Practising numbers

The number of APC holders has remained similar, with a 1.1% annual average increase over the past 5 years, compared with the 2.1% increase in registrations. For 2026, 80% of those registered in one or more scopes of practice held an APC.

Following the trend of increased registrations, oral health therapists holding APCs have increased by 44% since 2021, the highest increase across the professions. Conversely, dental therapists have decreased by 30% due to training programmes closing in 2008/09.

APC levels for dentists and dental specialists, and clinical dental technicians remained stable, while dental hygiene and dental technology levels slightly decreased.

This means that even with an increase in registrants over 5 years, the practising workforce has grown at half the rate.

Annual increase
+0.7%

Total increase over 5 years
+5.5%
(1.1% average annual increase
of APC holders over 5 years)

5-year average annual change in APCs held by profession

Dentists and dental specialists	+1.0%
Oral health therapists	+8.7%
Dental therapists	-5.9%
Dental hygienists	-2.0%
Clinical dental technicians	+0.1%
Dental technicians	-1.3%
Overall	+1.1%



Registered practitioners by profession*

	2025/26	2024/25
Dentists and dental specialists	3,497	3,381
Oral health therapists	1,149	1,066
Dental therapists	267	290
Dental hygienists	434	435
Clinical dental technicians	263	260
Dental technicians	364	368
TOTAL REGISTERED BY PROFESSION	5,974	5,800

* 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 annual practising certificates by scope of practice

	Registrations		APCs held	
	2025/26	2024/25	2025/26	2024/25
Profession – Dentistry				
General dental practice	3,275	3,173	2,561	2,572
Endodontic specialist	48	45	36	33
Oral and maxillofacial surgery specialist	58	60	44	47
Oral medicine specialist	8	8	6	7
Oral pathology specialist	10	10	4	6
Oral surgery specialist	26	23	17	14
Orthodontic specialist	152	150	115	117
Paediatric dentistry specialist	34	32	22	21
Periodontic specialist	63	56	49	42
Prosthodontic specialist	54	47	38	35
Public health dentistry specialist	29	28	24	25
Restorative dentistry specialist	3	4	2	2
Special needs dentistry specialist	19	19	18	18
Total – Dentistry	3,779	3,655	2,936	2,939
Profession – Oral health therapy				
Oral health therapy practice	1,149	1,066	949	895
Total – Oral health therapy	1,149	1,066	949	895
Profession – Dental therapy				
Dental therapy practice	267	290	235	249
Adult care in dental therapy practice	15	9	14	9
Total – Dental therapy	282	299	249	258
Profession – Dental hygiene				
Dental hygiene practice	288	292	234	239
Orthodontic auxiliary practice	153	150	121	114
Total – Dental hygiene	441	442	355	353
Profession – Clinical dental technology				
Clinical dental technology practice	263	260	231	234
Implant overdentures in clinical dental technology practice	13	13	10	11
Total – Clinical dental technology	276	273	241	245
Profession – Dental technology				
Dental technology practice	364	368	302	309
Total – Dental technology	364	368	302	309
TOTAL	6,291	6,103	5,032	4,999

Additions and removals by scope of practice

In 2026, the number of new registrations decreased by 3%, reflecting a small average annual increase of 0.2% for new registrations since 2021.

While the number of registration applications received decreased this year (–1%), contributing to the drop in new registrations, overall, the past 5 years still reflect an average annual growth of 7.5% in applications received.

New Zealand graduate applications decreased by 18% from last year, and fewer restoration applications were received. New Zealand-prescribed applications also dropped slightly (–4%).

New Zealand new graduates continue to make up 54% of registrations approved.

This year, Trans-Tasman Mutual Recognition Act 1997 (TTMR) applications received increased by 42%, while Dental Council registration examination applications increased by 29%.

Of those qualified overseas, over the past 5 years, the highest proportion of approved applications continues to be the prescribed qualification pathway, between 15% and 19%. This is followed by TTMR applications, ranging between 5% and 11% since 2021.

Removals occur mostly voluntarily, with a request for removal during an APC cycle. This year's registration removal was 32% less than the previous reporting year.

New registrations granted:

386

Registrations removed:

200

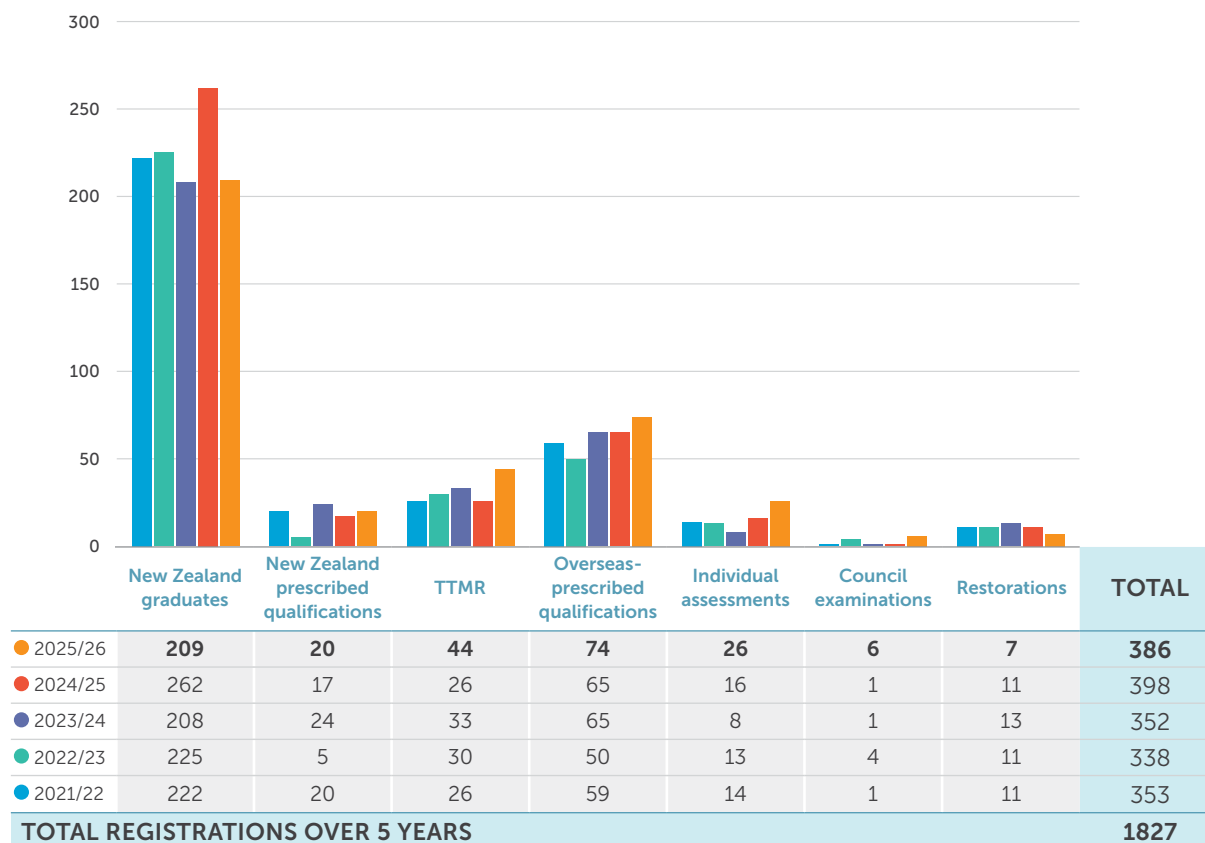
Registration applications received

Registration applications by pathway, 2021/22–2025/26

Pathway	Applications	2021/22	2022/23	2023/24	2024/25	2025/26
New Zealand graduates	Received	238	230	219	269	222
	Approved	222	225	208	262	209
New Zealand-prescribed qualifications	Received	21	14	35	23	22
	Approved	20	5	24	17	20
Overseas-prescribed qualifications	Received	74	67	77	99	119
	Approved	59	50	65	65	74
Trans-Tasman Mutual Recognition Act 1997	Received	29	33	47	43	61
	Approved	26	30	33	26	44
Individual assessments of overseas non-prescribed qualifications	Received	34	30	53	57	67
	Approved	14	13	8	16	26
Council examinations	Received	3	6	8	7	9
	Approved	1	4	1	1	6
Restorations	Received	14	9	16	15	8
	Approved	11	11	13	11	7
TOTAL	Received	413	389	455	513	508
	Approved	353	338	352	398	386

Note: Some applications received may be withdrawn through the process, and approval may be pending at the end of the reporting year. The reasons for withdrawal of applications may include incorrect applications, personal scenario changes, not engaging further with process or not paying the fee after submitting etc.

Registration applications approved by pathway 2021/22–2025/26



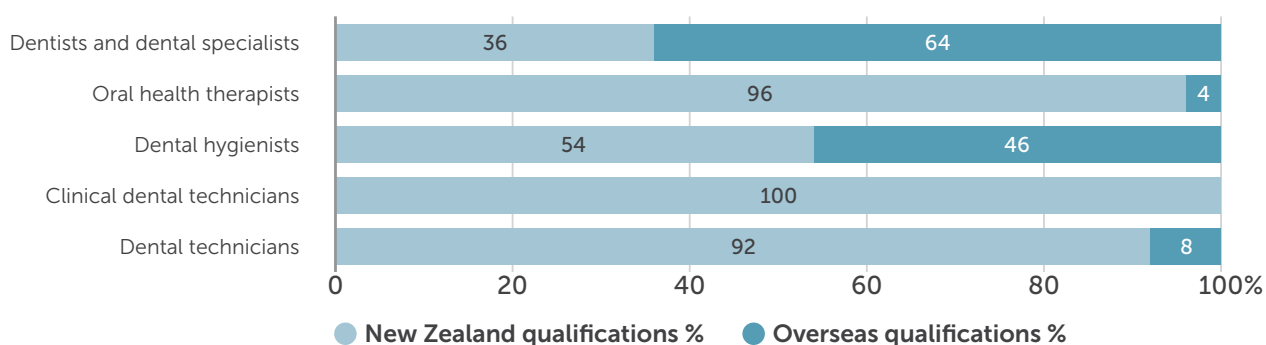
Qualifications of new registrations granted

The proportion of overseas qualifications continues to increase steadily, growing by 20% over the past 5 years. The most prominent overseas qualifications were from Australia (12%), followed by the United States of America (10%) and the United Kingdom (7%).

New registrations with qualifications from New Zealand in 2025/26:

56%

Qualifications of new registrations granted 2025/26



There were no new dental therapists registrations

Additions to the register

Applications for registration

	Brought forward from previous year	Received		Approved		Declined		Withdrawn		Pending
	2025/26	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26
Dentists and dental specialists										
New Zealand graduate	–	92	116	86	114	–	–	5	9	1
New Zealand prescribed	–	4	1	–	1	–	–	3	1	1
Trans-Tasman Mutual Recognition Act 1997	10	55	39	37	25	1	2	21	6	6
Overseas prescribed qualification	21	97	80	61	53	1	1	23	18	33
Individual assessment of non-prescribed qualification	47	58	49	25	16	9	5	21	14	50
Council examinations	2	8	6	5	1	–	1	4	4	1
Restorations	1	3	7	3	5	–	–	1	1	–
Oral health therapists										
New Zealand graduate	4	107	121	106	115	–	–	3	4	2
New Zealand prescribed	–	–	2	–	1	–	–	–	2	–
Trans-Tasman Mutual Recognition Act 1997	1	3	2	4	–	–	–	–	2	–
Overseas prescribed qualification	–	1	1	–	2	–	–	–	–	1
Individual assessment of non-prescribed qualification	–	2	–	–	–	–	–	2	–	–
Council examinations	–	1	–	–	–	–	–	–	–	1
Restorations	1	2	1	2	1	–	–	1	–	–
Dental therapists										
New Zealand prescribed	–	–	–	–	–	–	–	–	–	–
Trans-Tasman Mutual Recognition Act 1997	–	1	–	–	–	–	–	–	–	1
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	–	3	–	–	–	–	–	1	–	2
Council examinations	–	–	–	–	–	–	–	–	–	–
Restorations	–	1	3	–	2	–	–	–	1	1

	Brought forward from previous year	Received		Approved		Declined		Withdrawn		Pending
	2025/26	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26
Dental hygienists										
New Zealand prescribed (orthodontic auxiliaries)	8	16	19	19	15	–	–	2	1	3
Trans-Tasman Mutual Recognition Act 1997	1	1	1	2	–	–	–	–	–	–
Overseas prescribed qualification	8	21	18	13	9	–	–	7	4	9
Individual assessment of non-prescribed qualification	2	3	4	1	–	–	1	4	3	–
Council examinations	–	–	–	–	–	–	–	–	–	–
Restorations	1	1	3	1	3	–	–	1	1	–
Clinical dental technicians										
New Zealand graduate	–	11	13	8	12	–	–	–	1	3
New Zealand prescribed	–	1	–	–	–	–	–	–	–	1
Trans-Tasman Mutual Recognition Act 1997	–	1	1	1	1	–	–	–	1	–
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	–	–	–	–	–	–	–	–	–	–
Council examinations	–	–	–	–	–	–	–	–	–	–
Restorations	–	1	–	1	–	–	–	–	–	–
Dental technicians										
New Zealand graduate	4	12	19	9	21	–	–	2	1	5
New Zealand prescribed	1	1	1	1	–	–	–	–	1	1
Overseas prescribed qualification	–	–	–	–	–	–	–	–	1	–
Individual assessment of non-prescribed qualification	2	1	4	–	1	–	–	2	4	1
Council examinations	1	–	1	1	–	–	–	–	–	–
Restorations	–	–	1	–	–	–	–	–	1	–

Registrations granted by country of qualification

By profession

254 Dentists and dental specialists



64% overseas qualifications
36% New Zealand qualifications

107 Oral health therapists

 **4%** overseas qualifications
96% New Zealand qualifications



0

Dental therapists

No new dental therapy
registrations during 2025/26

35

Dental hygienists

46% overseas qualifications
54% New Zealand qualifications

9

Clinical dental technicians

100% New Zealand qualifications

12

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 full-time equivalents (FTEs) self-reported by practising oral health practitioners at the end of the 2025 workforce report year.

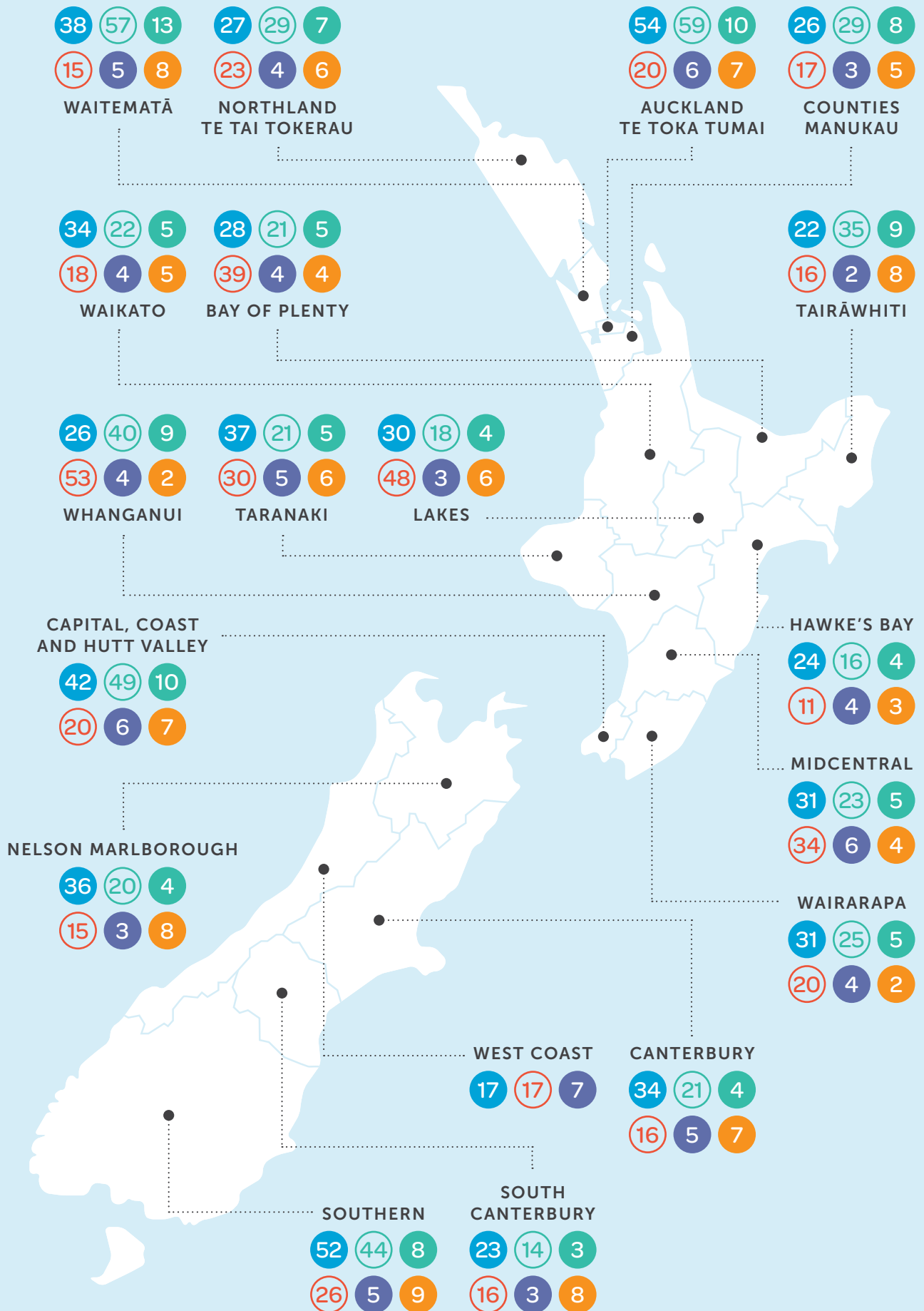
By profession

- 55 Dentists and dental specialists**
FTE per 100,000 inhabitants over 15 years old
- 85 Oral health therapists**
FTE per 100,000 inhabitants under 15 years old
- 19 Oral health therapists**
FTE per 100,000 inhabitants over 15 years old
- 22 Dental 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
- 8 Dental technicians and clinical dental technicians**
FTE per 100,000 inhabitants over 15 years old

By region

NORTHERN	38	44	10	18	4	6
MIDLAND TE MANAWA TAKI	32	22	5	28	4	5
CENTRAL TE IKAROA	35	36	8	24	5	5
SOUTH ISLAND TE WAIPOUNAMU	38	27	5	18	5	8

By district



Dentists and dental specialists

Demographics

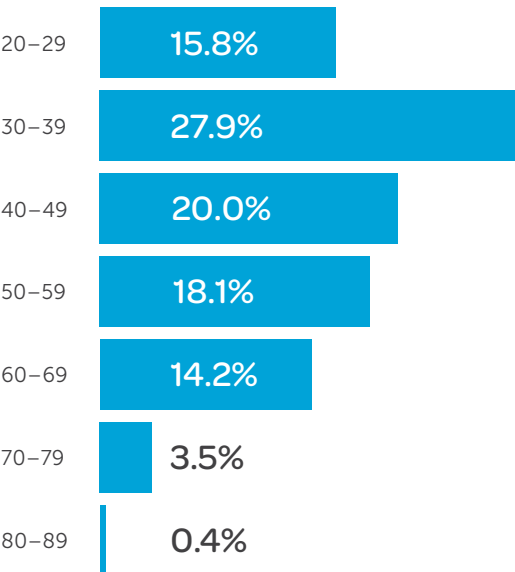
Gender

♀ 49.3% female ♂ 50.6% male 0.1% unspecified



Age group

Average age: **45 years**



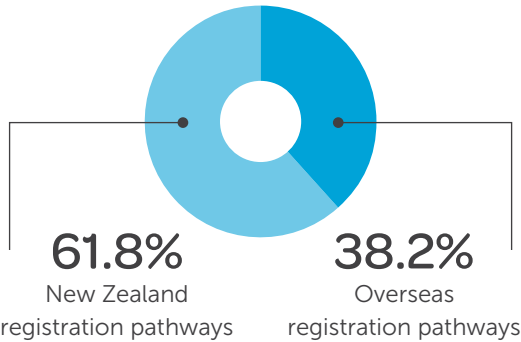
* Ethnicity count: practitioners may select multiple ethnicities, all counted

** Ethnicity prioritised: single ethnicity count per practitioner based on prioritised groupings defined by Stats NZ and reporting guidelines by the Health Information Standards Organisation

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

**** Middle Eastern/Latin American/African

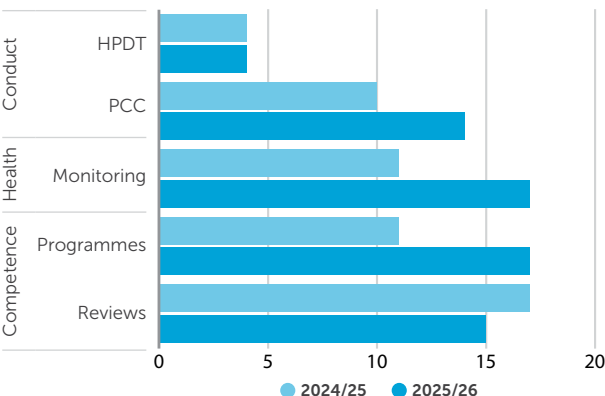
Registration pathways for profession



Ethnicity

	Dentists and dental specialists (%) (count)*	Dentists and dental specialists (%) (prioritised)**
Māori	5.0	5.0
Pacific peoples***	2.2	2.0
Asian	42.8	42.3
MELAA****	7.2	6.9
Other ethnicity	10.6	6.1
European	44.2	36.3
Residual categories	2.2	1.3

Cases managed during the year



Registration and practising

	2025/26	2024/25
Dentist and dental specialists registered by profession	3,497	3,381
Dentist and dental specialists registered by scope of practice	3,779	3,655
Percentage of dentists and dental specialists holding an APC in their relevant scope (or scopes) of practice	78%	80%
Removed from register	92	182
• Voluntarily removed (section 142 or 144(3) of the HPCA Act)	87	105
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	2	72
• On notification of death (section 143)	3	4
• Removal under section 32 of the TTMRA	–	1

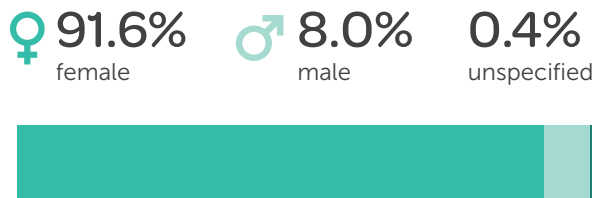
Competence, conduct and fitness to practise

	2025/26	2024/25
Registration		
Scope and practice conditions	14	12
Registration-related supervision	24	6
Registration-related oversight	56	13
Recertification follow-up responses for those with APCs		
Audits (section 42)	25	13
Educative letters	16	26
Individual recertification programmes	–	–
Conditions ordered (section 43)	2	2
Competence		
Competence review	15	17
Competence programme	17	11
Competence-related supervision orders	22	8
Oversight cases	–	–
Competence-related scope or practising limitations	23	1
Health		
Health monitoring	17	11
Conduct		
Professional conduct committee	14	10
Health Practitioners Disciplinary Tribunal	4	4
Conditions limiting practice during, pending investigation of practitioner's conduct	4	4
Order practitioner to undergo any specified psychological or psychiatric examination, counselling, or therapy	3	1
Practitioner registration cancelled due to order	–	–
Appeals and reviews		
Appeals	3	4

Oral health therapists

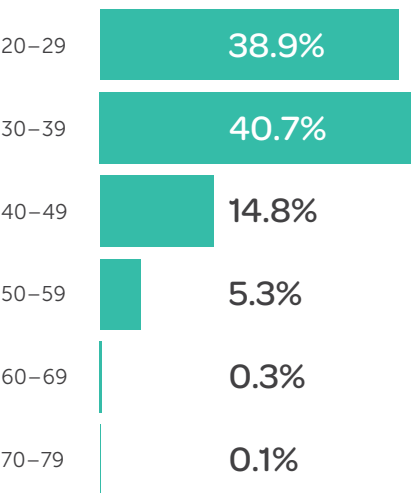
Demographics

Gender

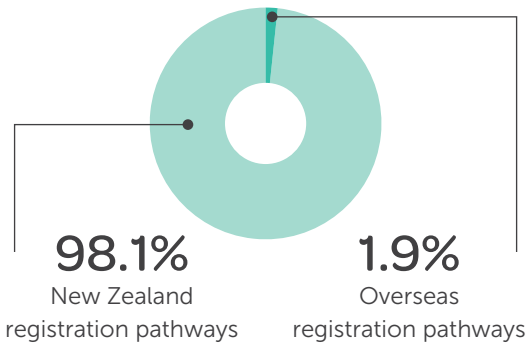


Age group

Average age: **33 years**



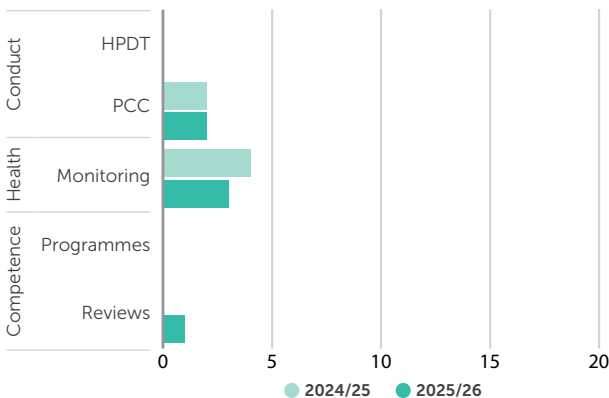
Registration pathways for profession



Ethnicity

	Oral health therapists (%) (count)*	Oral health therapists (%) (prioritised)**
Māori	11.1	11.1
Pacific peoples***	6.8	5.9
Asian	42.2	40.5
MELAA****	7.1	6.9
Other ethnicity	9.3	4.6
European	40.0	29.9
Residual categories	2.5	0.9

Cases managed during the year



* Ethnicity count: practitioners may select multiple ethnicities, all counted

** Ethnicity prioritised: single ethnicity count per practitioner based on prioritised groupings defined by Stats NZ and reporting guidelines by the Health Information Standards Organisation

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

**** Middle Eastern/Latin American/African

Registration and practising

	2025/26	2024/25
Oral health therapists registered by profession	1,149	1,066
Percentage of oral health therapists holding an APC in their relevant scope (or scopes) of practice	83%	84%
Approved applications for removal of exclusion: • Restorative treatment on patients 18 years and older	18	8
Removed from register: • Voluntarily removed (section 142 or 144(3) of the Act)	29 24	30 30
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	5	–
• On notification of death (section 143)	–	–

Competence, conduct and fitness to practise

	2025/26	2024/25
Registration		
Scope and practice conditions	6	7
Registration-related supervision	2	2
Registration-related oversight	1	–
Recertification follow-up responses for those with APCs		
Audits (section 42)	7	8
Educative letters	6	7
Individual recertification programmes ordered and satisfactorily completed (section 41)	–	–
Conditions ordered (section 43)	–	–
Competence		
Competence review	1	–
Competence programme	–	–
Competence-related supervision orders	1	–
Oversight cases	–	–
Health		
Health monitoring	3	4
Conduct		
Professional conduct committee	2	2
Health Practitioners Disciplinary Tribunal	–	–
Order practitioner to undergo any specified psychological or psychiatric examination, counselling or therapy	1	–

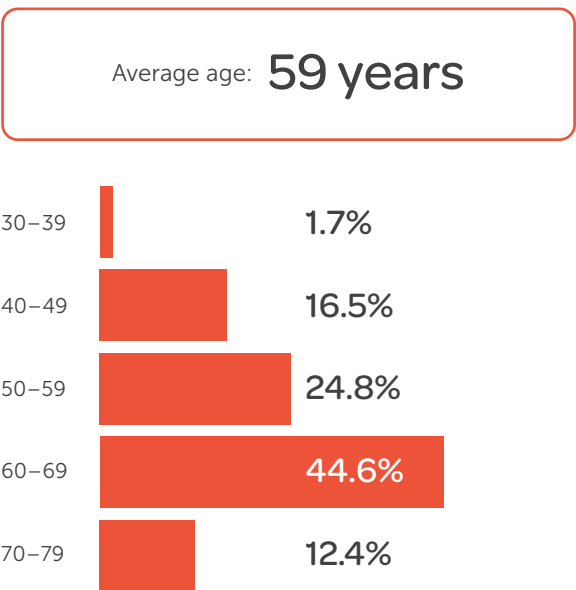
Dental therapists

Demographics

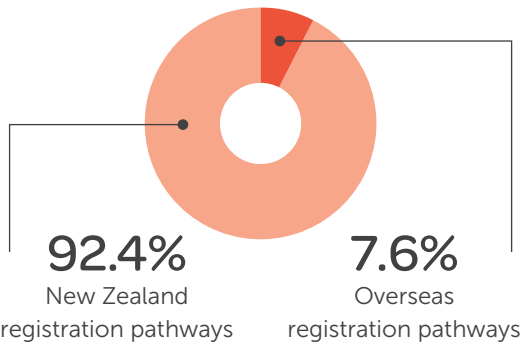
Gender



Age group



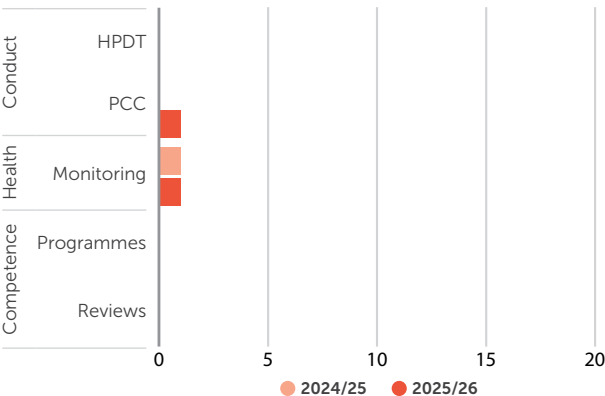
Registration pathways for profession



Ethnicity

	Dental therapists (%) (count)*	Dental therapists (%) (prioritised)**
Māori	13.6	13.6
Pacific peoples***	5.4	3.7
Asian	9.9	8.7
MELAA****	0.4	0.4
Other ethnicity	12.0	10.7
European	71.5	62.8
Residual categories	0.8	–

Cases managed during the year



* Ethnicity count: practitioners may select multiple ethnicities, all counted

** Ethnicity prioritised: single ethnicity count per practitioner based on prioritised groupings defined by Stats NZ and reporting guidelines by the Health Information Standards Organisation

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**** Middle Eastern/Latin American/African

Registration and practising

	2025/26	2024/25
Dental therapists registered by profession	267	290
Percentage of dental therapists holding an APC in their relevant scope (or scopes) of practice	88%	86%
Approved adult care in dental therapy – additional scope	6	2
Approved applications for removal of exclusion:	8	5
• Pulpotomies	–	2
• Stainless steel crowns	8	2
• Radiography	–	–
• Diagnostic radiography	–	1
Removed from register:	25	19
• Voluntarily removed (section 142 or 144(3) of the Act)	22	14
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	3	5
• On notification of death (section 143)	–	–

Competence, conduct and fitness to practise

	2025/26	2024/25
Registration		
Scope and practice conditions	6	4
Registration-related supervision	–	–
Registration-related oversight	–	–
Recertification follow-up responses for those with APCs		
Audits (section 42)	3	1
Educative letters	1	1
Individual recertification programmes ordered and satisfactorily completed	–	–
Conditions ordered (section 43)	–	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	1	1
Conduct		
Professional conduct committee	1	–
Health Practitioners Disciplinary Tribunal	–	–
Conditions limiting practice during pending investigation of practitioner's conduct	1	–

Dental hygienists

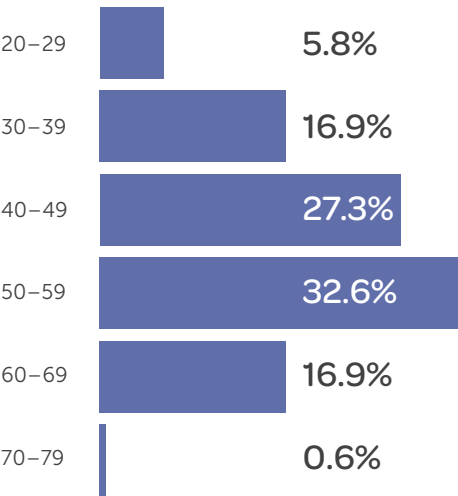
Demographics

Gender

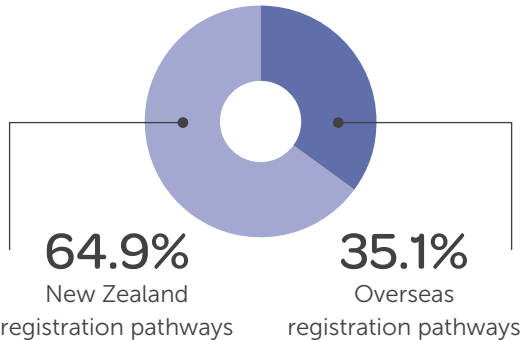


Age group

Average age: **48 years**



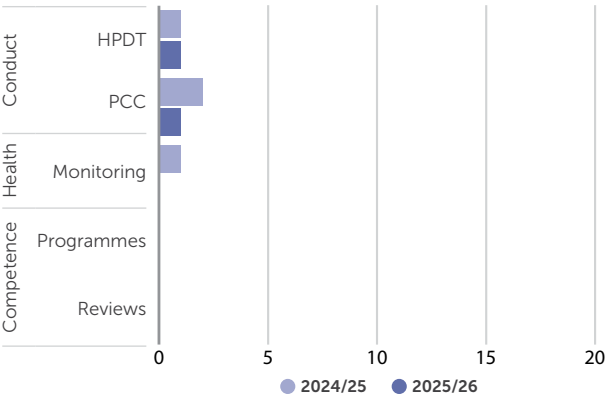
Registration pathways for profession



Ethnicity

	Dental hygienists (%) (count)*	Dental hygienists (%) (prioritised)**
Māori	4.7	4.7
Pacific peoples***	0.8	0.8
Asian	9.1	9.1
MELAA****	2.2	2.2
Other ethnicity	14.9	13.3
European	76.2	68.5
Residual categories	3.6	1.4

Cases managed during the year



* Ethnicity count: practitioners may select multiple ethnicities, all counted

** Ethnicity prioritised: single ethnicity count per practitioner based on prioritised groupings defined by Stats NZ and reporting guidelines by the Health Information Standards Organisation

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**** Middle Eastern/Latin American/African

Registration and practising

	2025/26	2024/25
Dental hygienists registered by profession	434	435
Dental hygienists registered by scope of practice	441	442
Percentage of dental hygienists holding an APC in their relevant scope (or scopes) of practice	81%	80%
Approved applications for removal of exclusion	21	40
• Orthodontic procedures	–	2
• Local anaesthesia	5	5
• Extra-oral radiography	9	17
• Intra-oral radiography	7	16
Removed from register	34	27
• Voluntarily removed (section 142 or 144(3) of the Act)	27	14
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	7	13
• On notification of death (section 143)	–	–

Competence, conduct and fitness to practise

	2025/26	2023/24
Registration		
Scope and practice conditions	25	22
Registration-related supervision	3	1
Registration-related oversight	–	–
Recertification follow-up responses for those with APCs		
Audits (section 42)	4	3
Educative letters	3	3
Individual recertification programmes ordered	–	–
Conditions ordered (section 43)	–	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	–	1
Conduct		
Professional conduct committee	1	2
Health Practitioners Disciplinary Tribunal	1	1

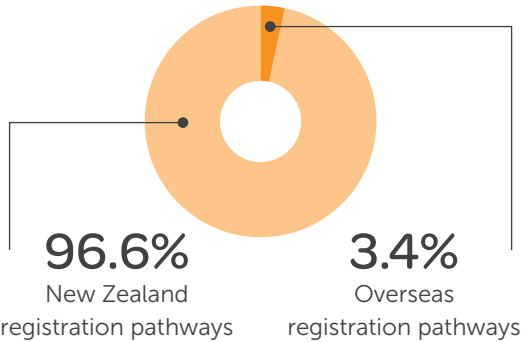
Clinical dental technicians

Demographics

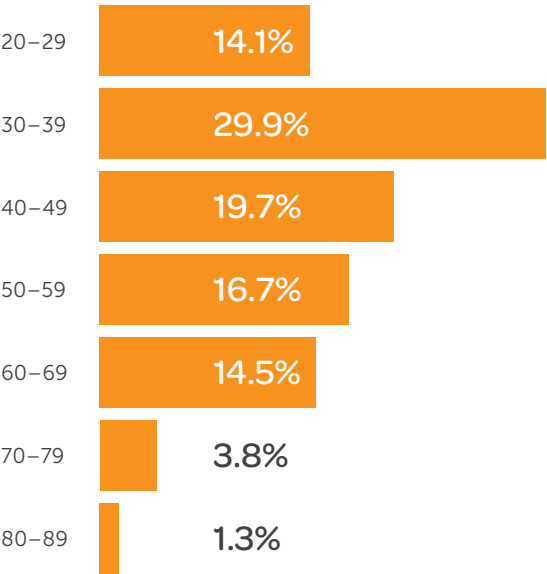
Gender



Registration pathways for profession



Age group



Ethnicity

	Clinical dental technicians (%) (count)*	Clinical dental technicians (%) (prioritised)**
Māori	2.6	2.6
Pacific peoples***	0.9	0.9
Asian	44.9	44.4
MELAA****	5.6	5.1
Other ethnicity	12.4	8.5
European	40.6	36.8
Residual categories	4.7	1.7

* Ethnicity count: practitioners may select multiple ethnicities, all counted

** Ethnicity prioritised: single ethnicity count per practitioner based on prioritised groupings defined by Stats NZ and reporting guidelines by the Health Information Standards Organisation

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

**** Middle Eastern/Latin American/African

Registration and practising

	2025/26	2024/25
Clinical dental technicians registered by profession	263	260
Percentage of clinical dental technicians holding an APC in their relevant scope (or scopes) of practice	87%	90%
Removed from register	7	13
• Voluntarily removed (section 142 or 144(3) of the Act)	6	7
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	1	6
• On notification of death (section 143)	–	–

Competence, conduct and fitness to practise

	2025/26	2024/25
Registration		
Scope and practice conditions	1	1
Registration-related supervision	–	–
Registration-related oversight	–	–
Recertification follow-up responses for those with APCs		
Audits (section 42)	3	7
Educative letters	3	7
Individual recertification programmes ordered	–	–
Conditions ordered (section 43)	–	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	–	–
Conduct		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

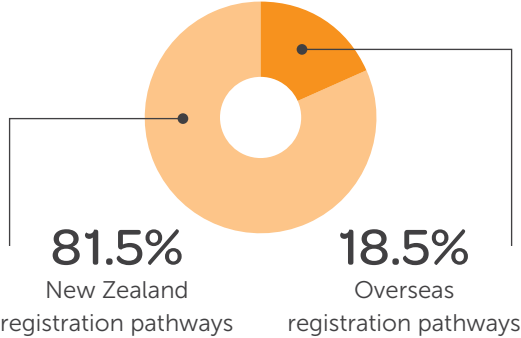
Dental technicians

Demographics

Gender

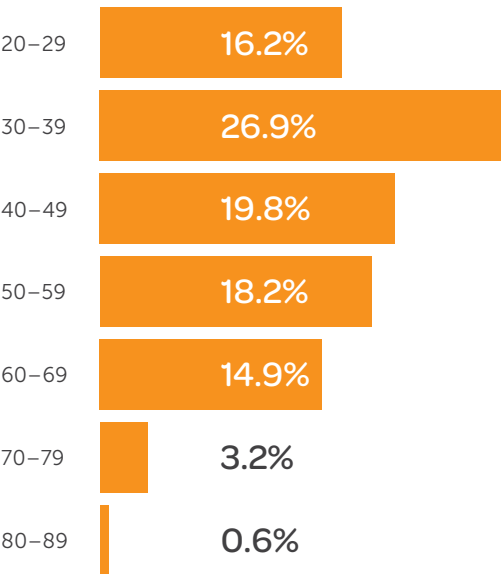


Registration pathways for profession



Age group

Average age: **42 years**



Ethnicity

	Dental technicians (%) (count)*	Dental technicians (%) (prioritised)**
Māori	2.6	2.6
Pacific peoples***	2.3	2.3
Asian	45.5	44.5
MELAA****	5.5	5.2
Other ethnicity	13.0	8.4
European	40.3	35.7
Residual categories	3.9	1.3

* Ethnicity count: practitioners may select multiple ethnicities, all counted

** Ethnicity prioritised: single ethnicity count per practitioner based on prioritised groupings defined by Stats NZ and reporting guidelines by the Health Information Standards Organisation

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**** Middle Eastern/Latin American/African

Registration and practising

	2025/26	2024/25
Dental technicians registered by profession	364	368
Percentage of dental technicians holding an APC in their relevant scope (or scopes) of practice	83%	84%
Removed from register	13	21
• Voluntarily removed (section 142 or 144(3) of the Act)	11	10
• Entry(ies) cancelled under section 144(5) because the Council was unable to contact the practitioner	2	11
• On notification of death (section 143)	–	–

Competence, conduct and fitness to practise

	2025/26	2024/25
Registration		
Scope and practice conditions	6	4
Registration-related supervision	1	–
Registration-related oversight	3	1
Recertification follow-up responses for those with APCs		
Audits (section 42)	1	–
Educative letters	–	1
Individual recertification programmes ordered	–	1
Conditions ordered (section 43)	–	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	–	–
Conduct		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

Complaints



Complaints

A core statutory function of the Council is to investigate concerns where a practitioner may not be meeting expected standards, and to take appropriate action in the interests of good, safe oral healthcare for the public.

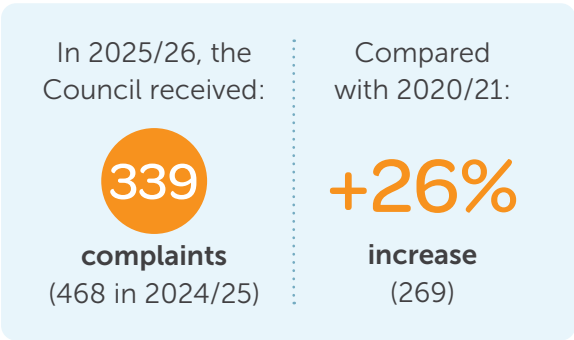
Complaints are received from various sources, and the Council’s response is guided by the nature of the concern, including the risk posed by the allegation and the practitioner involved. Most complaints are assessed and closed with no further action because they do not raise ongoing concerns for a practitioner’s competence, health or conduct. However, where concerns meet the threshold for further inquiry or regulatory intervention, the Council has a duty to act to protect public safety and maintain professional standards.

The Code of Health and Disability Services Consumers’ Rights outlines the rights of health consumers and the obligations of providers. The Council works in partnership with the Health and Disability Commissioner to ensure both the public and oral health practitioners have access to a fair, transparent and responsive complaints and disciplinary process.

The Council also receives complaints that fall outside its statutory mandate, such as those relating to fee levels. Complaints vary in the level of detail provided: some identify specific practitioners and issues, while others are more general in nature and do not enable identification of an individual practitioner.

This year, 339 complaints and notifications were received, a decrease of 28% from last year. This shift is predominantly due to the substantial increase in cases received from the Health and Disability Commissioner in the last reporting year (84 compared with 28 this year). Further, complaints by patients dropped by 23% this year.

Although the total volume is lower, a high proportion of complaints continues to meet the threshold for investigation and regulatory action. This requires committees to review competence and conduct, which is resource intensive.

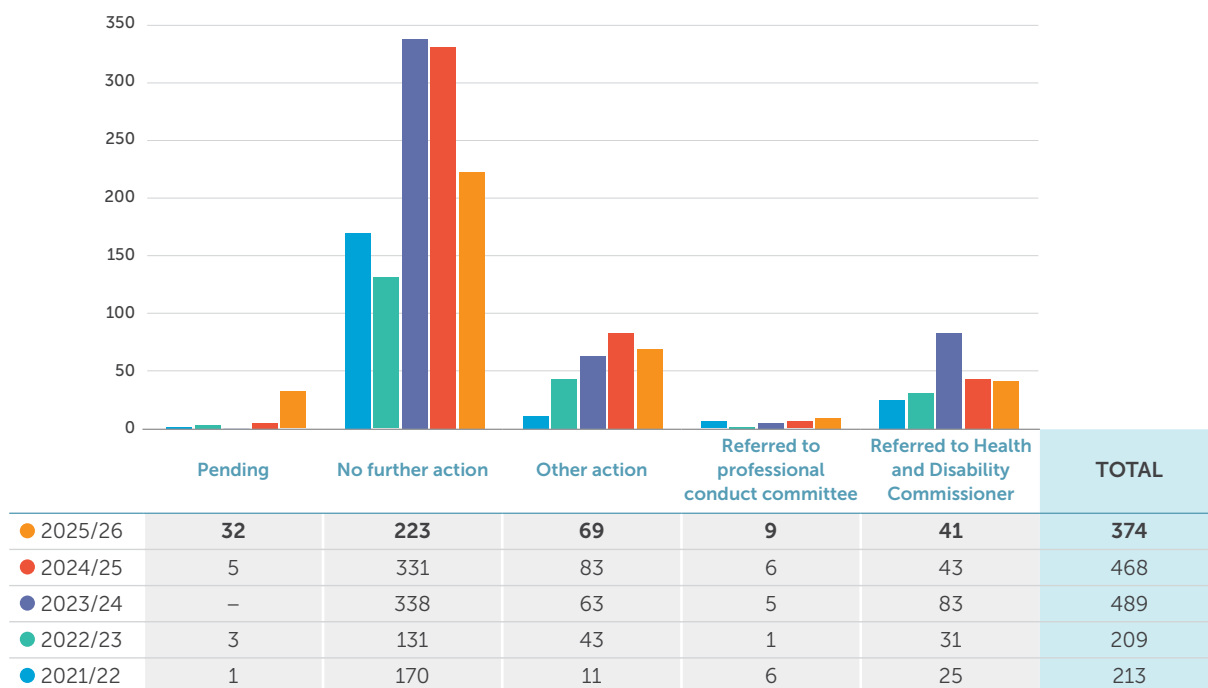


Complaints from various sources and outcomes

Notification source	Complaints 2025/26	Referred to Professional Conduct Committee	Referred to Health and Disability Commissioner	Other action	No further action	Pending	Complaints 2024/25
Consumer/patients	231	2	40	31	171	21	299
Health and Disability Commissioner	28	1	–	15	11	1	84
Oral health practitioner	38	2	1	10	22	4	25
Other health practitioner	10	–	–	2	7	1	17
Court's notice of conviction	2	–	–	2	–	–	1
Employer	7	–	–	2	2	3	5
Self-notifications	13	3	–	4	5	1	12
Other	10	1	–	3	5	1	25
TOTAL	339	9	41	69	223	32	468

Other actions include referral to an inquiry and educational letters. While the Council may not take further action on some complaints received, complainants are given advice on options available to them to remediate their concerns, especially around fees. Please note that some notifications can have multiple outcomes.

Complaint outcomes between 2021/22–2025/26





Competence and fitness to practise



Competence

Under the HPCA Act, the Council may make inquiries and may review an oral health practitioner’s competence at any time, or in response to concerns about their practice.

When we receive a complaint, it is triaged and elevated 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 HPCA 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	2025/26	2024/25
Oral health practitioner	34(1)	11	16
Health and Disability Commissioner	34(2)	22	87
Employer	34(3)	1	2
Other		30	26
TOTAL		64	131

Compared with
2020/21:

+237%

increase in
competence
notifications
received (19)

The decrease in competence notifications received this year largely relates to the higher than usual volume of Health and Disability Commissioner notifications received during 2024/25.



Outcomes of ongoing and new competence notifications*

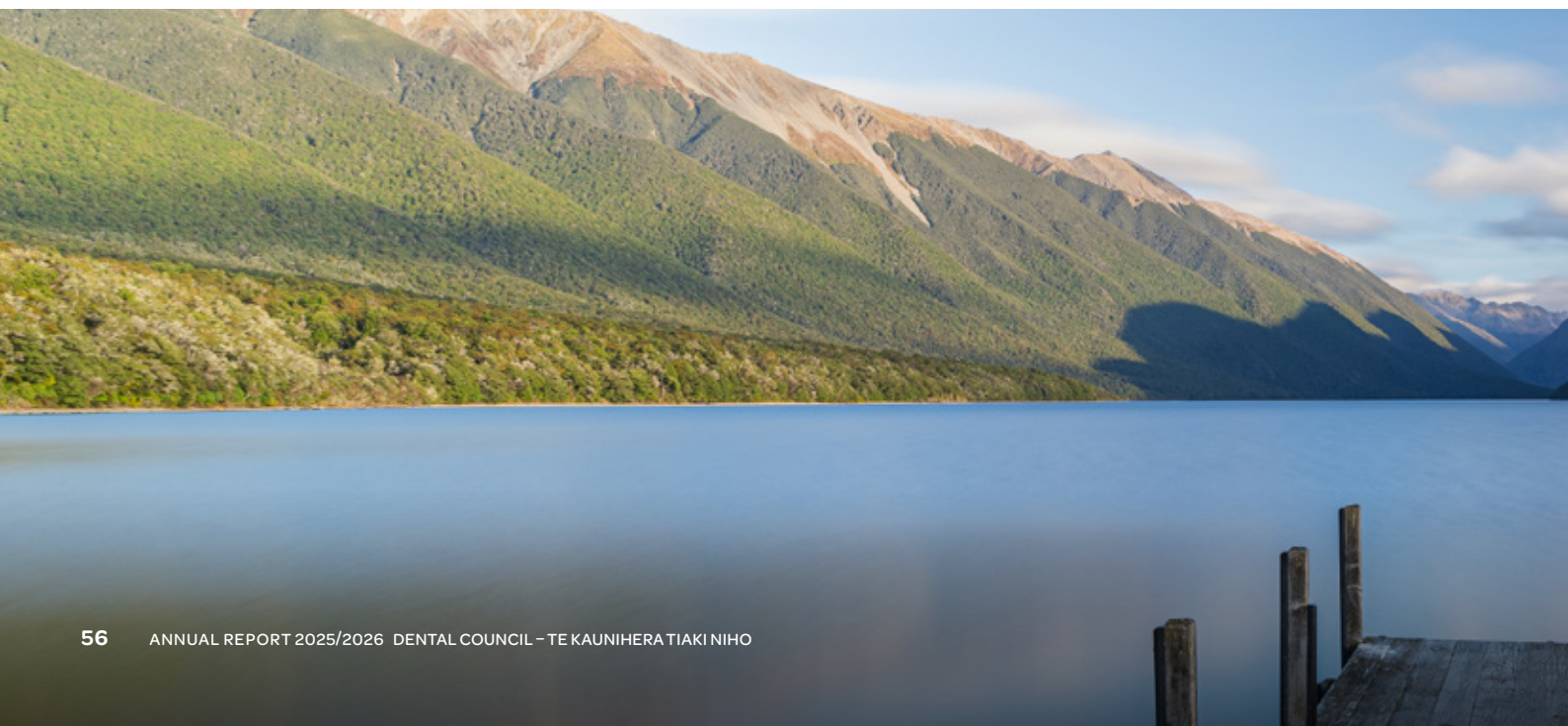
Outcomes	Health Practitioners Competence Assurance Act 2003 – section	Carried forward from 2024/25	New	Total	Closed	Carried over to 2026/27			
		2025/26	2024/25	2025/26	2024/25	2025/26	2024/25		
Under consideration		50	10	50	60	58	50	8	10
Inquiries made	36	19	14	32	33	66	21	47	12
No further action		–	32	19	32	19	32	19	–
Notification of risk of harm to public	35	19	4	10	23	22	6	3	17
Orders concerning competence	38	21	27	7	48	36	10	15	38
Interim suspension/ conditions	39	15	4	12	19	19	13	4	6
Competence review		13	3	12	16	17	11	4	5
Competence programme	40	6	11	1	17	11	4	5	13
Individual recertification programme	41	–	–	–	–	–	–	–	–
Unsatisfactory results of competence or recertification programme	43	2	1	–	3	2	2	–	1
Other action		–	4	–	4	–	–	–	4
Voluntarily removed from register		–	1	3	1	3	1	3	–

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

The increase in competence programmes (11 compared with 1 the year before) reflects the timing of the processes with these competence reviews completed last year.

There was a rise in the number of cases resulting in section 38 orders relating to competence, up almost four-fold. While section 35 notifications, relating to risk of harm, and similarly section 39, interim suspension orders, have decreased.

One practitioner with competence notifications voluntarily removed themselves from the register.



Competence reviews and competence programmes

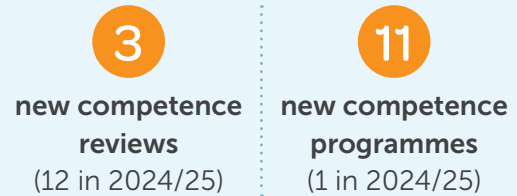
The Council will order a competence review if it believes a practitioner may be operating below the required standard. If the Council believes a practitioner fails to meet the required standard of competence after a competence review, it can order the practitioner to undertake a competence programme.

Five competence reviews are still ongoing at the end of the year. The competence reviews undertaken were for dentists and dental specialists and an oral health therapist.

Competence failings identified for those starting their competence programmes this year spanned various clinical areas, including diagnosis and treatment planning, periodontal disease management, crown and bridge, endodontics, implants, prescribing, radiography and orthodontics. The most prominent non-compliance with practice standards related to record keeping, informed consent and infection prevention and control.

Four practitioners satisfactorily completed their competence programmes during the year, with 13 competence programmes still under way. All competence programmes were for dentists and dental specialists.

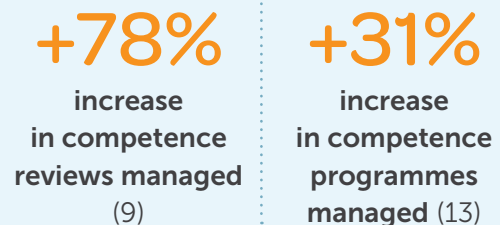
In 2025/26 the Council ordered:



In 2025/26 the Council managed:



Compared with 2020/21:



Risk of harm notices and condition orders

Four new risk of harm notices relating to competence concerns have been issued this year (10 in 2024/25), with 6 orders closed. In total, the Council managed 23 risk of harm notices under section 35 of the HPCA Act, and 17 remain in place.

This year, 27 new orders concerning competence were made (7 in 2024/25), while 4 interim suspensions or conditions were ordered (12 in 2024/25). At the end of the reporting period 44 orders and conditions relating to competence remain in place (section 38 and section 39), an increase from 2024/25 (36)

Compared with 2020/21:

+44%

**increase in
section 35 risk
of harm notices
in place during
year (16)**

-3%

**decrease in
section 38
and section 39
orders (69)**

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 concerns about their conduct, or their mental or physical condition.

If it meets the threshold for further inquiry, we ask for information 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 HPCA Act sets out a regime for the notification and management of practitioner health issues.

Most health referrals continue to come from practitioners themselves. This year, 4 practitioners were released from health monitoring, while 17 practitioners remain under monitoring. Monitoring is managed either through voluntary undertakings or through formalised health programmes. The right touch approach is based on the risk posed and the practitioner's self-awareness, cooperation and compliance.

In 2025/26, the
Council managed:

21

**health-related
monitoring cases
(17 in 2024/25)**

Compared
with 2020/21:

+24%

**increase
(17)**



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 2026/27
		2024/25	2025/26	2024/25	2025/26	2024/25
Health service	45(1)(a)	–	1	–	1	–
Health practitioner	45(1)(b)	–	2	–	2	–
Employer	45(1)(c)	–	2	–	1	–
Medical Officer of Health	45(1)(d)	–	–	–	–	–
Any person	45(3)	–	–	–	–	–
Person involved with education	45(5)	–	–	–	–	–
Self-notification		–	10	–	10	4
Other regulatory authority		–	–	1	–	1
Professional conduct committee	80(2)(b)	–	–	–	–	–
TOTAL		–	15	1	15	14

Outcomes of health notifications*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	2025/26	2024/25
No further action		8	2
Order medical examination	49 & 67	4	–
Conditions	48 & 67	3	2
Restrictions imposed	50	2	–
Voluntary undertaking		6	–
Health programmes		3	–
Still under review		–	–
Other actions		–	2
TOTAL		26	6

* A notification can result in one or more outcomes.

Conduct



Professional conduct committees

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

The cases are becoming increasingly more complex in nature and scope. This is because of the nature of the complaint, the 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.

In 2025/26, the Council managed:

18

professional conduct committee cases
(14 in 2024/25)

Total increase over 5 years:

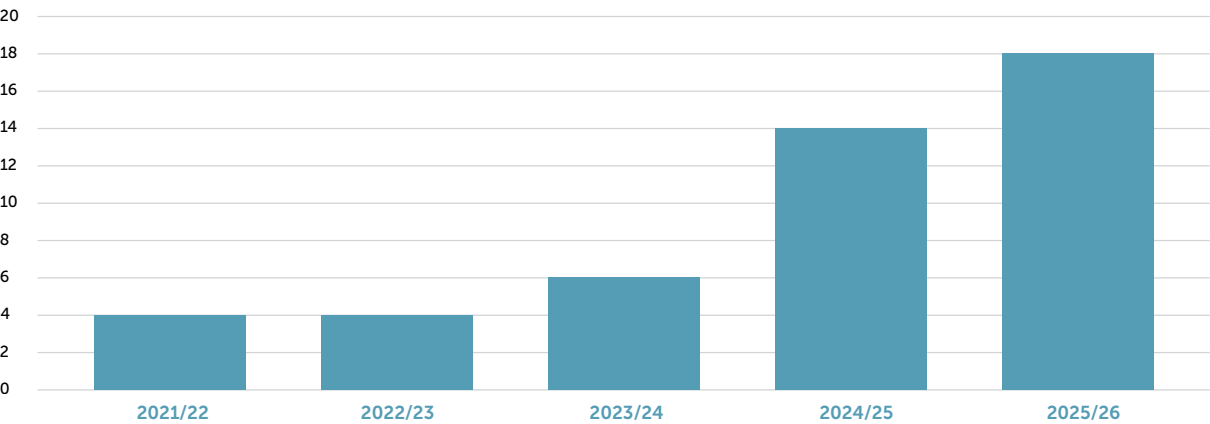
+157%

In 2025/26, the Council managed:

8

new orders to establish professional conduct committees
(8 in 2024/25)

Professional conduct committee cases managed between 2021/22-2025/26



In 2025/26, the Council managed 18 professional conduct committee cases, including 8 new orders to establish PCCs. The PCCs are across the professions of dentists and dental specialists (14), oral health therapy (2), dental hygiene (which includes orthodontic auxiliaries) (1) and dental therapy (1).

This year, based on the PCCs’ findings, two charges were to be laid in the Health Practitioners Disciplinary Tribunal. PCC investigations are still underway for 16 cases and will continue into 2026/27.

As with competence-related notifications, some overlap exists between the Council and the Health and Disability Commissioner. Under Part 4 of the HPCA Act, the Council is not generally permitted to take action against an oral health

practitioner in relation to conduct matters 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.

This year, five section 69 and 69A orders were made pending the outcome of PCCs:

- 1 practitioner suspended,
- 4 practitioners with conditions on their practice.

Professional conduct committee cases

Notification source	Nature of concerns raised or claims investigated	2025/26	PCC outcome(s)
7 Patient	Practising without an APC	18	- Two charges to be brought before Health Practitioners Disciplinary Tribunal 16 outcomes pending
4 Self notification	Conviction		
3 Oral health practitioner	- Appropriateness of conduct and safety of practice - Breach of ethical principles and professional standards		
2 Health and Disability Commissioner	- Lack of understanding of legal and professional obligations - Breach of professional boundaries - Practising outside of scope of practice		
1 Other health practitioner	Sexual misconduct		
1 Other	- Initial incorrect and/or incomplete information declared in APC application and insurer information - Unethical behaviour including theft, bullying and defamation - Uncertainty about gaining consent to record conversations - Overtreatment - Overclaiming - Fraudulent claiming - Inappropriate communication sent to other practitioners - Non-compliance with practice standards - Breach of practising conditions - Continued poor standard of practice when competence determined as satisfactory - Misleading advertising		

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.

Five HPDT cases were under way this year, and all are still active at the end of the reporting year, which includes dentists and dental specialists (4) and a dental hygienist.

- Two charges were heard by the HPDT (one dentist/dental specialist and one dental hygienist) with the Tribunal's decisions still pending at the end of the reporting year.
- One further charge was prepared for hearing during the 2025/26 year and was ongoing at the end of the reporting year (dentist/dental specialist).
- PCCs determined that charges would be laid against practitioners in two further cases (dentist/dental specialists).

Appeals

Decisions of the Council may be appealed to the District Court. Decisions of the HPDT may be appealed to the High Court. Further appeals are possible. Practitioners may also seek judicial review of decisions of the Council in the High Court. Where a practitioner appeals or seeks judicial review, the Council is required to respond.

In 2025/26, one new appeal was brought against the Council regarding interim suspension of a practising certificate (ongoing). Three appeals lodged in earlier years were still underway, being one appeal to the District Court against an interim condition on a practitioner's scope of practice, one appeal to the District Court against a decision to decline registration, and one appeal to the Court of Appeal against a decision of the HPDT and subsequently of the High Court to decline name suppression.

One judicial review was filed against the Council. This related to an historic matter and remains ongoing.

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 (includes HPDT decisions under appeal)

	Total costs to 31 March 2025	Total costs to 31 March 2026
PCC costs for HPDT Case 1 (opened Aug 2020)	9,006	9,006
PCC costs for HPDT Case 2 (opened Mar 2023)	114,589	114,589
PCC costs for HPDT Case 3 (opened Aug 2023)	44,054	51,854
PCC costs for HPDT Case 4 (opened Sep 2023)	23,205	23,890
PCC costs for HPDT Case 5 (opened Nov 2023)	–	69,649
PCC costs for HPDT Case 6 (opened Mar 2024)	–	148,823
Total PCC costs for open HPDT cases at 31 March 2026	190,855	417,811
HPDT costs for HPDT Case 1 (opened Dec 2020) *	318,090	366,967 *
HPDT costs for HPDT Case 2 (opened Oct 2024)	31,241	297,651
HPDT costs for HPDT Case 3 (opened Feb 2025)	–	83,753
HPDT costs for HPDT Case 4 (opened Sep 2024)	16,539	76,578
HPDT costs for HPDT Case 5 (opened Nov 2025)	–	22,121 **
HPDT costs for HPDT Case 6 (opened Oct 2025)	–	17,005 **
Total HPDT costs for open cases at 31 March 2026	365,870	864,076
Total costs awarded by the Tribunal	–	–
Appeal costs recovered as agreed	–	–
Total costs recovered	–	–
OVERALL NET COST TO DENTAL COUNCIL *^	556,725	1,281,886 ***

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

** The two HPDT cases with charges laid in 2025/26 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.

^ The overall net cost includes all PCC, HPDT and HPDT appeal costs across the life of these six open HPDT cases, which spans multiple financial years. Other disciplinary costs incurred but not relating to HPDT cases open at 31 March 2026, have not been included in this table.

Our financial performance 2025/26



The Council is pleased to present the financial statements and notes for the year ended 31 March 2026. These have been audited in accordance with generally accepted accounting practice in New Zealand, and the auditors (Baker Tilly Staples Rodway, appointed by the Office of the Auditor General) have issued an unmodified opinion.

Statement of Service Performance (SSP)

Traditionally our Annual Report has primarily focused on operational and financial performance, whereas the inclusion of a Statement of Service Performance in the following pages allows us to report on the delivery of the initiatives contained in our Strategic Plan for 2025 to 2035. Whilst not mandatory, we have developed an SSP for the first time this year as we believe it provides useful information to our readers.

The SSP is an opportunity to present the Council's performance in a different way from simply presenting monetary measures. Its contents have been designed to supplement and strengthen the financial information provided in the financial statements, and so it states what our purpose is, what we are trying to achieve, and outlines how we are delivering on our mission. For the Council, the SSP is an evolving document because it provides an important annual reflection of our Strategic Plan and what we have achieved against that plan.

Financial performance

For the year ended 31 March 2026, the Council recorded an organisational surplus of \$129,504, compared with a budgeted loss of \$1,255,867. The planned loss was offset by additional disciplinary levy income raised to fund the increase in conduct matters.

The significant increase in conduct activity required the Council to raise an additional disciplinary levy to fund the substantial costs of multiple cases in progress. At balance date, not all related expenses had been incurred because of delays in progressing known and active cases. These delays are outside the Council's control, as conduct matters are progressed independently of the Council.

Given the volume and complexity of conduct activity, the Council paused planned operational and strategic initiatives because of resourcing constraints. This resulted in significant cost savings during the financial year.

Financial position

The Council's net financial position (assets less liabilities) remains strong with \$3.085 million of net assets. These are represented across the three reserve types: operational reserves (\$1.975 million), disciplinary reserves (\$1.099 million) and capital reserves (\$10,291).

Reserves

When the Council consulted on the 2025/26 budget in early September 2024, it planned for a deficit. This reflected its intention to return excess reserves to practitioners while retaining sufficient funds to maintain financial sustainability.

Maintaining sufficient operational reserves enables the Council to continue operating when unexpected events, such as statutory changes, affect the workplan or when external environmental impacts need to be managed.

Disciplinary reserves provide funds to respond to unexpected increases in caseloads and associated costs before additional levies are required. In 2025/26, conduct case costs were substantially higher than anticipated resulting in the imposition of the additional levy. As some of the additional levy income remained unspent, all reserves had positive balances on 31 March. This reflects a timing difference caused by external factors delaying the progression of conduct matters, with the related costs to be incurred in the next financial year.

Where our reserves balances are higher than our desired reserve balances, we return these monies via a credit amount which is offset against the fee or levy calculation within the next annual budget cycle.

Net assets are allocated across three reserve types, each reserve then being allocated across the five professions. The movements in each reserve across each profession are detailed in note 14 of the financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE DENTAL COUNCIL OF NEW ZEALAND'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 31 MARCH 2026

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

Opinion

We have audited:

- the financial statements of the Council on pages 80–102 that comprise the statement of financial position as at 31 March 2026, the statement of comprehensive revenue and expenses, the 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; and
- the performance information of the Council on pages 70–79.

In our opinion, the financial statements and performance information of the Council:

- present fairly, in all material respects:
 - its financial position as at 31 March 2026; and
 - its financial performance, cash flows and performance information for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime (applicable financial reporting framework).

Our audit was completed on 3 August 2026. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. We also outline the responsibilities of the Members of the Council and our responsibilities relating to the financial statements and performance information, comment on other information, and 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.

Baker Tilly Staples Rodway Audit Limited, incorporating the audit practices of Christchurch, Hawkes Bay, Taranaki, Tauranga, Waikato and Wellington.

Baker Tilly Staples Rodway Audit Limited is a member of the global network of Baker Tilly International Limited, the members of which are separate and independent legal entities.

Other matter

The Council has prepared a statement of service performance for the first time in the current year. The performance information includes comparative information for the year ended 31 March 2025, which has been presented for comparative purposes only and was not subject to audit. Accordingly, we do not express an audit opinion on the comparative performance information. Our opinion is not modified in respect of this matter.

Responsibilities of the Members of the Council for the financial statements and the performance information

The Members of the Council are responsible on behalf of the Council for preparing financial statements and performance information that are fairly presented and that comply with the applicable financial reporting framework.

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

In preparing the financial statements and performance information, the Members of the Council are responsible for assessing the Council's ability to continue as a going concern. The Members of the Council are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Council or to cease operations, or there is no realistic alternative but to do so.

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

Responsibilities of the Auditor

Our objectives are to obtain reasonable assurance about whether the financial statements and performance information, 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 and performance information.

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

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 and performance information, 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 evaluate the appropriateness of the reported performance information within the Council's performance reporting framework.
- 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 and performance information 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 and performance information, including the disclosures, and whether the financial statements and performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Members of 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.

Other information

The Members of the Council are responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and performance information, and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report

Our opinion on the financial statements and the performance information does not cover the other information and we will not express any form of audit opinion or assurance conclusion thereon.

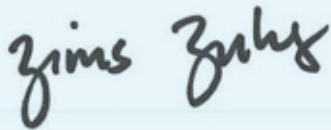
In connection with our audit of the financial statements and performance information, our responsibility is to read the other information when it becomes available. In doing so, we consider whether the other information is materially inconsistent with the financial statements and performance information or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to Members of the Council.

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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Zirus Zuber
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand

Statement of Service Performance

For the reporting period 1 April 2025 to 31 March 2026

Entity information

The Dental Council (the “Council”, “we”, or “our”) is a regulatory authority established by the Health Practitioners Competence Assurance Act 2003 (the “Act”). Our primary purpose is to protect the health and safety of the public by making sure that oral health practitioners are competent and fit to practise. We use a right-touch approach that is based on the principles of proportionate, consistent, targeted, transparent, accountable and agile regulation. This approach guides our work and the decisions we make to regulate our practitioners and protect the public’s health and safety.

To enable a full understanding of our service performance, the information contained in this statement should be read together with the information on our functions, our strategic initiatives, and our achievements for the period, as reported in our Annual Report and as published on our website.

Disclosure of judgements

The performance measures used in this statement are based on the outcomes as contained in our Strategic Plan 2025-2035. This plan has three core initiatives:

- to improve health equity and cultural safety;
- prevent and respond to harm; and
- strengthen regulatory intelligence.

Judgement is required to ensure the performance measures reflect a mix of qualitative and quantitative indicators, which are relevant to assessing progress towards the achievement of our strategic outcomes delivered through a range of initiatives.

Judgement was also applied to how the information in this report was structured to support the reader’s understanding of performance and to ensure compliance with statutory requirements for presenting information relevant to the financial year.

Comparative information

This is the first year we have prepared a Statement of Service Performance. Where comparative information was available, it has been included against those specific performance measures. Information presented for the comparative year ended 31 March 2025 is unaudited.

Performance Framework

The strategic plan clearly sets out our vision and strategic objective and articulates the outcomes we aim to achieve over the next ten years. These are detailed within our Annual Report. We expect that how we measure the impact of our strategic initiatives will continue to evolve over future periods.

There are four strategic outcomes which provide a long-term view of the impact we seek to make over the next ten years:

- The public receive good oral health care;
- Practitioners continuously uphold their competence, safety and ethical standards throughout their careers;
- We are a credible regulator; and
- We meet our Tiriti o Waitangi aspirations and have effective relationships with Māori.

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



The achievement of these outcomes and overall strategic objectives are supported by the strategic initiatives and focuses set out in the strategic plan.

We will track the progress of our medium term focuses, with elements moving into short term initiatives in future reports as we continue progress towards these outcomes.

1. The public receive good oral health care				
Long term outcomes		Medium term focus		
Oral health services are affordable, accessible, and effective, contributing to the prevention and treatment of oral health issues, leading to improved overall health and wellbeing. The oral health workforce in New Zealand is supported by our leadership, strengthening public protection.		• Understand the oral health care experiences of the public. • Enhance our capability and culture to align regulatory services with our objectives and the needs of practitioners and the public. • Monitor trends and respond to changes in the oral health workforce and regulation internationally. ◦ Review opportunities to improve and increase registration pathways, reducing barriers for suitably trained overseas practitioners. • Establish a consumer representative forum to provide a strengthened patient voice to the Council and offer input into changes on strategy, policy, and practise. • In areas where we see harm to patients, we can better manage the risks by redefining the scopes of practice definitions and identify advanced areas of practice and prescribing the training required before undertaking work in these advanced areas of practice. ◦ Within two years we will review, consult and determine the scope of practice definitions and practice areas that require advanced competencies and training. • Within two years, see an increase in the public's understanding of how to make a notification.		
Short term initiatives		Commentary	2025/26 Result	2024/25 Result (unaudited)
1.1	Approve new registration pathways for overseas trained practitioners, following consultation. The three new pathways being: • Competent authority – registration • Comparable health systems • Teaching and research New fast track pathways will increase workforce and improve access to safe oral healthcare for the public.	The three new proposed registration pathways were approved by 31 March 2026, ready for implementation in the 2026/27 year. This provides faster pathways for registration to a further 21 countries: ▪ Austria ▪ Belgium ▪ Denmark ▪ Finland ▪ France ▪ Germany ▪ Greece ▪ Hong Kong ▪ Iceland ▪ Israel ▪ Czech Republic ▪ Republic of Korea ▪ Italy ▪ Japan ▪ Netherlands ▪ Norway ▪ Portugal ▪ Singapore ▪ Spain ▪ Sweden ▪ Switzerland	Achieved	N/A

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



1.2	Practice standards are currently on a five yearly cyclical review. This allows for two standards to be reviewed each year, to ensure standards remain contemporary and fit for purpose for safe oral healthcare	In 2025/26 we completed the sedation practice standard review. The second practice standard review was not undertaken due to reprioritisation of resource to the new registration pathways to address workforce issues. In the prior year, a review of the infection prevention and control practice standard was completed, and the updated standard was published December 2024. Resources were diverted to developing guidance on emerging issues (detailed in 2.3), including working with other Responsible Authorities to develop and publish a joint prescribing statement 'Principles for quality and safe prescribing practice'. The review of the cultural standards did not proceed to consultation stage as the work was paused, as detailed earlier. These included: Cultural competence and best practices when providing care to Māori patients and their whānau practice standards.	Partially achieved	Partially achieved
1.3	Provide guidance to oral health professions on emerging issues or evolving trends that may affect public safety This ensures practitioners understand and meet their obligations.	We published the following guidance to practitioners: For the year ending 31 March 2026 - Responsible use of Artificial Intelligence in oral health practice (December 2025) For the year ending 31 March 2025 - Principals for quality and safe prescribing practice (September 2024) - Position on the regulatory requirements on application of Silver diamine fluoride (March 2025)	Achieved	Achieved

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



2. Practitioners continuously uphold their competence, safety and ethical standards throughout their careers				
Long term outcomes		Medium term focus		
Practitioners practising within their scope of practice and maintaining their fundamental knowledge, clinical skills and clinical judgement while meeting their ethical obligations and professional practice standards.		- Empower practitioners to know and understand their obligations. - Our new compliance framework outlines our approach to noncompliance, detailing our responses and the tools we use. - Establish a risk framework to evaluate and categorise actual harm to patients and the public caused by noncompliance. - Use proactive regulatory interventions to educate and enhance practice in areas of enhanced risk or adverse patient outcomes, as identified using regulatory intelligence. - Enhance support for overseas trained practitioners.		
Short term initiatives		Commentary	2025/26 Result	2024/25 Result (unaudited)
2.1	90% of practitioners completed their annual practising intentions online renewal form on time (includes both practising and non-practising).	For the year ending 31 March 2026 93% of intention renewals were completed on time for the practising cycle commencing 1 October 2025 (3,154 of the 3,390 forms issued). 93% of intention renewals were completed on time for the practising cycle commencing 1 April 2026 (2,091 of the 2,250 forms issued). For the year ending 31 March 2025 92% of intention renewals were completed on time for the practising cycle commencing 1 October 2024 (3,059 of the 3,342 forms issued). 94% of intention renewals were completed on time for the practising cycle commencing 1 April 2026 (2,040 of the 2,171 forms issued).	Achieved	Achieved
2.2	90% of practice standard questionnaires are returned on time. The Council issues practice standard questionnaires to 10% of practitioners practising in each profession annually. This is a key mechanism used to provide assurance that practitioners are meeting standards set by Council.	For the year ending 31 March 2026 - OHP¹ questionnaires due 21 July 2025 - 85% of questionnaires returned on time (121 of the 143 sent). - Dentist/dental specialist questionnaires due 27 February 2026 - 87% of questionnaires returned on time (157 of the 181 sent). For the year ending 31 March 2025 - OHP questionnaires due 4 June 2024 - 95% of questionnaires returned on time (128 of the 135 sent). - Dentist/dental specialist questionnaires due 10 February 2025 - 93% of questionnaires returned on time (195 of the 210 sent).	Not Achieved	Achieved

¹ OHP represents oral health practitioners registered as oral health therapists, dental hygienists and orthodontic auxiliaries, dental therapists, dental technicians and clinical dental technicians.

2.3	90% of practice standards audit demonstrate full compliance.	For the year ending 31 March 2026 86% of completed OHP audit questionnaires demonstrated full compliance (issued June 2025). 91% of completed dentist/dental specialist audit questionnaires returned by 31 March 2026 demonstrated full compliance (issued January 2026). Where compliance was not met, remedial action has been completed, with one practitioner referred for a regulatory response (referred for inquiries). For the year ending 31 March 2025 92% of completed OHP audit questionnaires demonstrated full compliance (issued May 2024). 92% of completed dentist/dental specialist audit questionnaires returned by 31 March 2025 demonstrated full compliance (issued January 2025). Where compliance was not met, remedial action has been completed.	Partially Achieved (achieved for the dentist /dental specialist cycle)	Achieved
2.4	Develop plain English guides for processes related to concerns about oral health practitioners so the public and practitioners know what to expect.	Eight guides were published on our website and shared with the professions and our stakeholders in our 2025/26 newsletters: - Facing a Dental Council inquiry - Facing a Dental Council inquiry (detailed) - When there are concerns about your health - What to expect during a competence review - What to expect during a professional conduct committee investigation - Understanding the Dental Council audit process - What happens after a competence review - Concerned about an oral health practitioner?	Achieved	N/A
2.5	Develop a compliance framework to help registered professionals meet the Council's regulatory requirements by translating complex regulations into practical guides to foster transparency, trust and consistency as practitioners better understand their obligations and consequences.	Conceptual framework and practitioner guides are developed and ready for consideration by Council. The compliance strategy and any changes to the framework will be consulted on in 2026/27.	Partially achieved	N/A

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



3. Council is a credible regulator				
Long term outcomes		Medium term focus		
We will ensure and enforce high standards of professional conduct and ongoing competence of oral health practitioners. As well as demonstrating transparency and accountability, and engagement with stakeholders. By doing so, public trust and confidence in the oral health professions is maintained and the public can expect the appropriate levels of patient safety and care. Strengthen regulatory intelligence to provide the evidence to support decision making and the use of our regulatory interventions. Integrate data from multiple sources to make our decision-making more evidence based.		• Develop the right capability and capacity to deliver our regulatory impact. • Contribute to the wider health sector to effect good regulation and systems. • Collaborate with other organisations and employ advanced analysis tools to transform data into actionable insights for informed regulatory decisions. • Embed right touch regulation across everything we do. Undertake policy analysis and ensure that we have considered the right touch implications of any change we make to policy or standards. • Refine the registration application data to have the ability to capture and report on Council processing days by differentiating between Council processing time, and time taken by the applicant to fulfil their evidence requirements. • Within two years, establish experience surveys with a target of 80% respectively for: ○ new registrants on the registration process ○ all practitioners to track satisfaction with the annual practising intention renewal process.		
Short term initiatives		Commentary	2025/26 Result	2024/25 Result (unaudited)
3.1	Complete all planned five-year cyclical accreditation programme reviews. For an individual programme to remain accredited, Council undertakes a review every five years to assure the quality of education and training, and ensure the programmes are reflective of contemporary practice.	No cyclical accreditation reviews were planned or completed in 2025/26 as no five-year accredited terms were expiring across the education providers. In 2024/25 we completed cyclical reviews for four programmes before their accreditation periods expired: University of Otago • Bachelor of Dental Surgery (BDS) • Bachelor of Dental Surgery (BDS Honours) • Bachelor of Oral Health (BOH) • Bachelor of Dental Technology (BDentTech)	N/A – no activity was planned	Achieved

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



3.2	New programmes seeking accreditation have a final outcome within 18 months.	New programme accreditation was received and outcomes delivered within the 18-month timeframe. For the year ended 31 March 2026 Accreditation submissions received by the Royal Australasian College of Dental Surgeons in January 2025. • Fellowship in Oral Medicine • Fellowship in Paediatric Dentistry • Fellowship in Special Needs Dentistry The accreditation reviews for all three programmes were completed and a Council accreditation decision made on 3 March 2026. For the year ended 31 March 2025 Final submission received from Auckland University of Technology for a Graduate Certificate of Health Science (Oral Health) programme in February 2024. Council accreditation decision made on 9 July 2024.	Achieved	Achieved
3.3	We will reinstate a quarterly newsletter to be issued to practitioners and external stakeholders to inform and engage with stakeholders.	The quarterly newsletter was introduced in November 2025, followed by one in December 2025 and another in March 2026. Then we will shift to at least quarterly newsletters. Delay to implementation was due to a constraint in resources.	Partially Achieved	N/A
3.4	Seek feedback from the sector on key regulatory changes to ensure our stakeholders remain informed and understand	Public consultations were issued for: For the year ended 31 March 2026 • 2026/27 budget, APC fees and disciplinary levies, and other fees (November 2025) • New registration pathways and prescribed qualification changes (November 2025) • Review of Accreditation Standards for dental practitioner programmes (December 2025) • Review of Sedation practice standard (January 2026) For the year ended 31 March 2025 • End-date to some prescribed qualifications (July 2024) • Review of Infection prevention and control standard (August 2024) • 2025/26 budget, APC fees and disciplinary levies, and other fees (September 2024)	Achieved	Achieved
3.5	In addition to our planned and regular engagements, we will actively engage with oral health	For the year ended 31 March 2026 We presented to Federation of European Dental Competent Authorities and Regulators (FEDCAR) in August 2025 on proposed new registration pathways	Achieved	Achieved

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



	practitioners and key stakeholders, with at least 3 activities per year. This allows for targeted engagement on specific topics or projects and is additional to regular engagements with associations, university graduates and international regulatory bodies.	and the regulatory implications for each pathway to ensure we maintained public safety. We hosted two webinars as part of the proposed registration pathways consultation: • 26 November 2025 • 1 December 2025 Introduced a stakeholder forum with representative and specialist groups, to address oral health issues and engage with the profession. First occurred 2 March 2026. <i>For the year ended 31 March 2025</i> Presented to the FEDCAR in May 2024 on the potential recognition of EU qualifications. This engagement looked to facilitate easier movement of international dental workforce to New Zealand and shaped the new registration pathways proposed in 2025/26. Engaged with the Audit Office (AO) in September 2024 to support their publication on the roles and purpose of a regulatory authority, including observations from AO audits and key data metrics. Published February 2025. Met with the Health NZ oral health clinical directors group in October 2024 regarding the accreditation for the training that allows removal of exclusions on dental therapy scope of practice around stainless steel crowns and pulpotomies. This engagement resulting in a course submitted for accreditation approval. Presented jointly with Pharmacy Council and Medical Council in November 2024 to the Australian National Registration and Accreditation Scheme (NRAS) on regulatory reform.		
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These financial statements should be read in conjunction with the notes to the financial statements



3.6	Responding to sector consultation on proposed changes which impact our key functions, the oral health profession, alignment with Australia for regulatory harmony due to Trans-Tasman Mutual Recognition (TTMR) or international jurisdictions that we recognise as Competent Authorities.	Consultations we have made submissions on: <i>For the year ended 31 March 2026</i> - Putting Patients First (Ministry of Health - April 2025) - Cosmetic Procedures Consultation (Medical Council - Oct 2025) <u>Australian Health Practitioner Regulation Agency (AHPRA)</u> - Registration standard general registration for experienced internationally qualified health practitioners (AHPRA – February 2026) - Conscious Sedation Consultation (Dental Board of Australia - February 2026) - List of recognised specialties, related specialist titles and definitions (Dental Board of Australia - April 2026) <i>For the year ended 31 March 2025</i> - Code of Practice for Dental Radiology (Ministry of Health - August 2024) - Future of Aotearoa New Zealand Occupation Classification (Statistic New Zealand - August 2024) <u>AHPRA</u> - Specialists Registration Standard (Dental Board of Australia - April 2024)	Achieved	Achieved
3.7	Review Accreditation standards in partnership with the Dental Board of Australia/Australia Dental Council and issued for consultation.	Our consultation was issued on 17 December 2025 and closed 27 February 2026.	Achieved	N/A
3.8	Completion of a joint Responsible Authority ("RA") prescribing statement, to ensure patients experience a consistent and high-quality approach to prescribing across all health professions. This will provide a single standard in the health sector, setting consistent uniform expectations across all prescribing professions.	We collaborated with other RAs to develop a joint prescribing statement 'Principles for quality and safe prescribing practice' for the 7 prescribing professions. This statement was published in September 2024.	N/A	Achieved

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



4. We meet our Tiriti o Waitangi aspirations and have effective relationships with Māori				
Long term outcomes		Medium term focus		
We will give effect to te Tiriti o Waitangi. Enhance the oral health outcomes for Māori communities through meaningful partnerships and engagement.		- Better understand the oral health care experiences of the public and use this knowledge to work across the sector to ensure oral health practitioners deliver culturally safe care. - Show our commitment to te Tiriti o Waitangi, weaving it into our processes, policy, and practice. - Work strategically in partnership with others to support and influence measures to address health inequity. - Complete the implementation of the updated competencies and standards that strengthen the requirements for cultural safety, cultural competence, and practices to support hauora Māori.		
Short term initiatives		Commentary	2025/26 Result	2024/25 Result (unaudited)
4.1	Provide updated standards and supporting materials and guidance to support practitioners, the public and our people to enhance the understanding of our standards and their effect on Māori health outcomes	Any changes to cultural safety and competency standards have been paused as we await the outcome of the Act review and clarity of requirements is provided. The draft accreditation, competencies, professional and practice standards developed in 2024/25 will be revisited and refined, subject to any changes required based on any amended legislation. Broader consultation with the sector can then occur.	Partially achieved (paused until clarity is provided on the proposed changes to the Act)	Partially achieved
4.2	Staff training has a sustained focus on te ao Māori / te reo Māori learnings ensuring we have the internal capability and knowledge to enable development of meaningful partnerships and engagements.	Staff were offered te ao Māori workshops and blocks of te reo Māori sessions across the year.	Achieved	Achieved

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

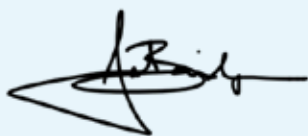


Statement of comprehensive revenue and expenses

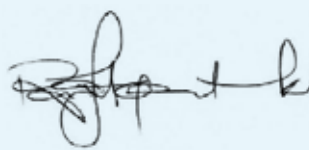
for the year ended 31 March 2026

	Note	2026 \$	2025 \$
Revenue from non-exchange transactions			
Annual practising certificate fees	5	4,756,092	4,564,394
Disciplinary levies	5	1,499,245	388,991
Discipline fines/costs recovered		39,151	-
Retention on dental register (non-practising) fees		194,030	165,355
		6,488,518	5,118,740
Revenue from exchange transactions			
Revenue from exchange transactions	6	978,654	1,075,339
		978,654	1,075,339
Total revenue		7,467,172	6,194,079
Expenses			
Operational administration expenses	7	3,031,048	3,028,961
Operational profession expenses	7	2,572,720	2,376,100
Operational strategic expenses	7	474,232	1,091,416
Disciplinary expenses	7	1,259,668	480,633
Total expenses		7,337,668	6,977,110
Total surplus/(deficit) for the year		129,504	(783,031)
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expense for the year		129,504	(783,031)
Total operational revenue and expense for the year	14	181,919	(348,283)
Total disciplinary revenue and expense for the year	14	243,398	(91,642)
Total capital asset revenue and expense for the year	14	(295,813)	(343,106)
Total comprehensive revenue and expense for the year		129,504	(783,031)

Signed for and on behalf of Council members who authorised these financial statements for issue on 3 August 2026.



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 2026

	Note	31 March 2026	31 March 2025
		\$	\$
Current Assets			
Cash and cash equivalents	9,18	1,607,627	993,596
Short-term investments	10,18	4,130,607	3,809,936
Receivables from exchange transactions	11,18	136,178	51,460
Receivables from non-exchange transactions	11,18	17,083	25,370
Prepayments		58,211	96,868
		5,949,706	4,977,230
Non-current Assets			
Intangible assets	12	331,636	448,514
Property, plant and equipment	13	217,103	305,167
		548,739	753,681
Total assets		6,498,445	5,730,911
Current Liabilities			
Accounts payable	17	318,393	95,484
Fitout lease liability	16,18	63,111	58,274
Other liabilities	17	265,216	386,518
Revenue in advance		2,150,825	1,580,079
Employee entitlements	18	296,724	359,990
Goods and services tax payable	17	238,854	151,637
		3,333,123	2,631,982
Non-current liabilities			
Term fitout lease liability	18	80,602	143,713
		80,602	143,713
Total liabilities		3,413,725	2,775,695
Net assets		3,084,720	2,955,216
Equity			
Operational reserves - profession	14	1,975,124	1,793,205
Disciplinary reserves - profession	14	1,099,305	855,907
Capital asset reserve - Council	14	10,291	306,104
Total net assets attributable to the owners of the controlling entity		3,084,720	2,955,216

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 2026

	Note	Operational Reserve	Disciplinary Reserve	Capital Asset Reserve	Total equity
		\$	\$	\$	\$
Opening balance 1 April 2025	14	1,793,205	855,907	306,104	2,955,216
Surplus/(deficit) for the year	14	181,919	243,398	(295,813)	129,504
Closing equity 31 March 2026		1,975,124	1,099,305	10,291	3,084,720
Opening balance 1 April 2024	14	2,141,488	947,549	649,210	3,738,247
Deficit for the year	14	(348,283)	(91,642)	(343,106)	(783,031)
Closing equity 31 March 2025		1,793,205	855,907	306,104	2,955,216

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 2026

	Note	2026 \$	2025 \$
Cash flows from operating activities			
Receipts			
Receipts from annual practising certificate fees and disciplinary levies (non-exchange)		6,826,083	4,960,172
Receipts from other non-exchange transactions		336,805	186,367
Receipts from exchange transactions		810,075	1,112,059
Interest received		137,885	226,599
		8,110,848	6,485,197
Payments			
Payments to suppliers and employees		7,196,617	6,812,097
Net cashflow from Goods and Services Tax		(87,217)	49,639
		7,109,400	6,861,736
Net cash flows from operating activities		1,001,448	(376,539)
Cash flows (to)/from investing activities			
Net (withdrawal)/placement of short-term investments		(320,671)	136,200
Net purchase of property, plant and equipment and intangibles		(8,472)	(27,026)
Net cash flows (to)/from investing activities		(329,143)	109,174
Cash flows from financing activities			
Payments			
Finance lease payments		58,274	53,808
Net cash flows from financing activities		58,274	53,808
Net increase/(decrease) in cash and cash equivalents		614,031	(321,173)
Cash and cash equivalents at 1 April		993,596	1,314,769
Cash and cash equivalents at 31 March		1,607,627	993,596
This is represented by:			
Bank accounts	9	1,404,418	790,388
Term deposits with a term less than three months	9	203,209	203,208
Cash and cash equivalents at 31 March		1,607,627	993,596

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 2026

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 came into force on 18 September 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 3 August 2026.

2. Statement of compliance

These financial statements have been prepared on the going concern basis, and 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

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



Notes to the financial statements

for the year ended 31 March 2026 (continued)

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 dental specialists 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") 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.

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 2026 (continued)

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 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. 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 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.

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 2026 (continued)

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 for the remaining period of the lease |
| • 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.

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 2026 (continued)

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:

- | | |
|-----------------|----------------------|
| • integrated IT | 10 – 12.5% per annum |
| • software | 30% per annum |

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 2026 (continued)

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 amount 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.

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 2026 (continued)

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. The Council may impose levies at any time during the year. Any levies imposed are reflected in the disciplinary reserve balance.

Capital asset reserve

The capital asset reserve was historically established to allow for capital expenditure to meet future significant capital replacement requirements. As the Council has no significant planned expenditure for capital replacement across the next 3 years, this reserve was closed on 1 April 2026. The majority of this reserve had been returned to practitioners across the prior two financial years, with the residual balance remaining at balance date taken to operational reserves on 1 April 2026.

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 2026 (continued)

4. Significant accounting judgements, estimates and assumptions

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

Judgements

In the process of applying the accounting policies, management has 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 represent 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.

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 2026 (continued)

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	2026	2026	2025	2025
	\$	\$	\$	\$
	Annual practising fees	Disciplinary levies	Annual practising fees	Disciplinary levies
Dentists and dental specialists	3,150,629	1,158,696	2,972,357	350,322
Dental therapists	232,511	37,990	223,596	25,936
Dental hygienists and orthodontic auxiliaries	263,130	165,189	286,588	18,901
Dental technicians and clinical dental technicians	267,551	(362)	270,045	(385)
Oral health therapists	842,271	137,732	811,808	(5,783)
Total fees and levies	4,756,092	1,499,245	4,564,394	388,991

6. Revenue from exchange transactions

	Note	2026	2025
		\$	\$
Interest on cash and investments		121,230	208,550
Sale of dental register extracts and administration fees		14,564	8,637
Certificate of good standing fees		15,972	19,415
Registration fees		614,519	574,261
Restoration to dental register fees		3,151	6,711
Accreditation contributions		81,675	129,097
New Zealand dental registration examination fees		30,768	44,794
Competence, recertification, and fitness to practise contributions		96,775	83,874
Total revenue		978,654	1,075,339

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 2026 (continued)

7. Components of net surplus

Expenditure	Note	2026	2025
Operational administration expenses		\$	\$
Amortisation of intangible assets	12	116,878	117,278
Audit fees	8	32,399	21,610
Bank charges		78,156	59,212
Contractor costs		35,608	290,154
Depreciation of physical assets	13	98,024	96,889
Doubtful debts		19,314	45,320
(Gain)/loss on disposal of assets	13	(1,488)	103
Insurance		94,499	93,041
Lease interest		14,053	18,519
Legal		40,662	192,290
Office expenses		41,004	28,075
Personnel costs		2,195,757	1,760,004
Photocopying, printing, postage and couriers		7,570	10,419
Professional fees		29,817	57,590
Publications and media monitoring		27,149	48,891
Rent and building outgoings		187,806	174,559
Telephone		13,840	15,007
Total operational administration expenses		3,031,048	3,028,961
Operational profession expenses			
Competence assessments and reviews		584,689	494,028
Complaints		143,145	174,749
Dental Council and Committee fees and expenses		456,701	392,085
Education and accreditation		155,797	222,174
Examinations		(2,080)	43,424
Fitness to practise		8,232	9,746
Information technology		422,501	418,103
New Zealand and international liaison		74,887	80,331
Recertification		39,042	23,677
Registration		575,092	456,326
Standards framework		101,014	51,957
Workforce data analysis		13,700	9,500
Total operational profession expenses		2,572,720	2,376,100

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 2026 (continued)

7. Components of net surplus (continued)

<i>Expenditure</i>	2026	2025
Operational strategic expenses	\$	\$
Strategic project - Cultural Safety	10,069	304,822
Strategic project – Data Strategy	281,389	674,150
Strategic project – Compliance Strategy	182,774	112,444
Total operational strategic expenses	474,232	1,091,416
Total operational expenditure	6,078,000	6,496,477
 Disciplinary expenses		
Administrative costs	189,605	86,752
Professional conduct committees	494,725	252,945
Health Practitioners Disciplinary Tribunal	557,243	111,316
Practitioner Appeals	18,095	29,620
Total disciplinary expenses	1,259,668	480,633
 Total expenditure	7,337,668	6,977,110

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 \$32,399 (2025: \$21,610). 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.

	2026	2025
	\$	\$
Cash at bank	1,404,418	790,387
Term deposits – term to maturity less than three months	203,209	203,209
Total cash and cash equivalents	1,607,627	993,596

10. Short-term investments

	2026	2025
	\$	\$
Term deposits	4,130,607	3,809,936
Total short-term investments	4,130,607	3,809,936

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 2026 (continued)

11. Receivables

	2026	2025
	\$	\$
Receivables from exchange transactions	145,646	98,297
Provision for expected credit loss - exchange	(22,021)	(76,045)
Interest receivable - exchange	12,553	29,208
Receivables from exchange transactions	136,178	51,460
Receivables from non-exchange transactions	32,455	136,079
Provision for expected credit loss – non-exchange	(15,372)	(110,709)
Receivables from non-exchange transactions	17,083	25,370
Total receivables	153,261	76,830

12. Intangible assets

Integrated IT/Software	2026	2025
	\$	\$
Cost	1,136,819	1,134,820
Accumulated amortisation	(805,183)	(686,306)
Net book value	331,636	448,514

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

Integrated IT/Software	2026	2025
	\$	\$
Opening balance	448,514	565,792
Amortisation	(116,878)	(117,278)
Closing balance	331,636	448,514

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 2026 (continued)

13. Property, plant and equipment

2026	Office Fitout \$	Computer equipment \$	Office equipment \$	Total \$
Cost/valuation	343,763	153,993	88,634	586,390
Accumulated depreciation	(219,627)	(117,153)	(32,507)	(369,287)
Net book value	124,136	36,840	56,127	217,103

2025	Office Fitout \$	Computer equipment \$	Office equipment \$	Total \$
Cost/valuation	343,763	144,032	88,634	576,429
Accumulated depreciation	(162,333)	(85,286)	(23,643)	(271,262)
Net book value	181,430	58,746	64,991	305,167

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:

2026	Office Fitout \$	Computer equipment \$	Office equipment \$	Total \$
Opening balance	181,431	58,746	64,990	305,167
Additions	-	9,960	-	9,960
Depreciation	(57,295)	(31,868)	(8,863)	(98,024)
Closing	124,136	36,839	56,127	217,103

2025	Office Fitout \$	Computer equipment \$	Office equipment \$	Total \$
Opening balance	238,725	64,574	71,835	375,134
Additions	-	25,072	1,954	27,026
Loss on disposal	-	(103)	-	(103)
Depreciation	(57,294)	(30,797)	(8,799)	(96,890)
Closing	181,430	58,746	64,990	305,167

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 2026 (continued)

14. Movement in equity

2026	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total
	\$	\$	\$	\$	\$	\$
Operational reserves – profession						
Balance 1 April 2025	1,596,892	79,580	69,272	4,543	42,918	1,793,205
Surplus/(deficit)	81,523	25,837	33,078	(1,262)	42,743	181,919
Balance 31 March 2026	1,678,415	105,417	102,350	3,281	85,661	1,975,124

Disciplinary reserves - profession						
Balance 1 April 2025	768,057	723	49,144	23,583	14,400	855,907
Surplus/(deficit)	116,972	75,490	(9,502)	(1,059)	61,497	243,398
Balance 31 March 2026	885,029	76,213	39,642	22,524	75,897	1,099,305
Total profession reserves	2,563,444	181,630	141,992	25,805	161,558	3,074,429

Capital asset reserve – Council						
Balance 1 April 2025						306,104
Movement in reserve						(295,813)
Capital Asset Reserve						10,291
Total net assets attributable to the owners of the controlling entity						3,084,720

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
Surplus	(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	842,739	17,804	26,197	27,437	33,371	947,548
Deficit	(74,682)	(17,081)	22,947	(3,854)	(18,971)	(91,641)
Balance 31 March 2025	768,057	723	49,144	23,583	14,400	855,907
Total profession reserves	2,364,949	80,303	118,416	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

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 2026 (continued)

15. Related party transactions

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, plus employees comprising the Chief Executive, Registrar and Corporate Services Manager, who in total constitute the governing body of the Council with authority and responsibility for planning, directing, and controlling the activities of the entity. The aggregate fees and remuneration of members of the governing body and the number of persons determined on a full-time equivalent (FTE) basis receiving fees or remuneration are disclosed below.

Fees 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. The fees paid and FTE for Council members has been determined based on actual attendance at meetings and an estimated time for Council members to prepare for meetings. Fees paid to Council members for attending Council, committee and working party meetings and participating in other forums are as follows.

Council members fees

	2026	2025
	\$	\$
J Bridgman	85,668	32,885
R Fitzpatrick	42,665	28,752
A Cautley	31,798	85,350
E Campbell-Day	34,500	27,428
T Nicol	32,200	25,300
H Tane	42,435	26,853
M Lomax	26,220	28,060
J Choi	35,995	25,990
C Brooks	35,880	27,428
P Baker	37,375	8,798
A Kalyan	1,035	-
S Majeed-Gale	1,035	-
Total fees paid (\$)	406,806	316,844
Number of persons (FTE)	1.9	1.4

Council employee remuneration

The aggregate remuneration of the Chief Executive, Registrar and Corporate Services Manager is as follows.

	2026	2025
Total remuneration (\$)	714,312	665,012
Number of persons (FTE)	3.0	2.7

The aggregate fees and remuneration of key management personnel is as follows:

	2026	2025
Total key management personnel fees and remuneration (\$)	1,121,118	981,856
Total number of key management personnel (FTE)	4.9	4.1

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 2026 (continued)

15. Related party transactions (continued)

Other related party transactions

Grant Thornton performed consultancy services for the Dental Council during the year. Grant Thornton is a related party because the Chair of the Audit and Risk Management Committee was also a partner at Grant Thornton. The value of services provided in the year was \$6,300 (2025: \$14,375). At the year end, \$nil was owed to Grant Thornton by the Dental Council (2025: nil). In July 2025 the Chair of the Audit and Risk Management Committee left Grant Thornton but has retained this role with the Dental Council. Since departing Grant Thornton the Chair of the Audit and Risk Management Committee is now compensated directly from the Council.

16. Leases

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

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)	2026 \$	2025 \$
Not later than one year	176,516	172,286
Later than one year and no later than five years	212,353	388,869
	388,869	561,155

Lease of premises 22 The Terrace (two responsible authorities)	2026 \$	2025 \$
Not later than one year	353,032	344,572
Later than one year and no later than five years	424,705	777,738
	777,737	1,122,310

Minimum lease payments on fit out of 22 The Terrace (Council share only)	2026 \$	2025 \$
Not later than one year	72,327	72,327
Later than one year and no later than five years	84,706	157,033
Total minimum lease payments	157,033	229,360
Future finance charges	(13,320)	(27,373)
Present value of minimum finance lease payments	143,713	201,987

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 2026 (continued)

16. Leases (continued)

Minimum lease payments on fit out of 22 The Terrace (two responsible authorities)	2026 \$	2025 \$
Not later than one year	144,654	144,654
Later than one year and no later than five years	169,412	314,066
Total minimum lease payments	314,066	458,720
Future finance charges	(26,641)	(54,747)
Present value of minimum finance lease payments	287,426	403,973

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). 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.

	2026 \$	2025 \$
Not later than one year	1,181	1,181
Later than one year and no later than five years	2,146	2,146
	3,327	3,327

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 2026 (continued)

17. 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.

	2026	2025
	\$	\$
Creditors and other payables	308,917	89,039
Payables to Practitioners	9,476	6,445
Accounts Payable	318,393	95,484
Other liabilities	265,216	386,518
Goods and services tax payable	238,854	151,637
Total Payables	822,463	633,639

18. 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	2026	2025
	\$	\$
Cash and cash equivalents	1,607,627	993,596
Short-term investments	4,130,607	3,809,936
Receivables from exchange transactions	136,178	51,460
Receivables from non-exchange transactions	17,083	25,370
	5,891,495	4,880,362

Financial liabilities	2026	2025
	\$	\$
Payables	583,609	482,002
Fit out lease liability	143,713	201,987
Employee entitlements	296,724	359,990
	1,024,046	1,043,979

18. Capital and operating commitments

Capital

There were no capital commitments as at 31 March 2026 (2025: nil).

Operating

There are no operating commitments other than operating leases disclosed above (2025: as disclosed).

19. Contingent liabilities

There were no contingent liabilities as at 31 March 2026 (2025: The Council was involved in two ongoing legal matters. It was named in respect of a judicial review proceeding, and an oral health practitioner had appealed to the Court of Appeal against a High Court decision).

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 2026 (continued)

20. Contingent assets

There were no contingent assets at reporting date (2025: nil).

21. Subsequent events

On 19 May 2026, after the reporting date, the Health Practitioners Competence Assurance Amendment Bill (the "Bill") was introduced to the New Zealand Parliament. The Bill proposes changes to the legislative framework governing responsible authorities, including enhanced governance and accountability arrangements, new planning and reporting requirements, and expanded powers for the Minister of Health to issue directions relating to the performance of authorities' functions, which may include the use of shared service arrangements for registration or other administrative processes. As at 31 March 2026, the Bill had not been enacted and remains subject to the Parliamentary process. Accordingly, this is a non-adjusting subsequent event for the purposes of these financial statements. The nature, timing, and extent of any financial or operational impacts arising from the Bill, if enacted, cannot be reliably estimated at this time (2025: nil).

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Dental Council

Te Kaunihera Tiaki Niho

Dental Council

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