

Dental Council

Te Kaunihera Tiaki Niho



Annual Report

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

2020/2021

ANNUAL REPORT 1 APRIL 2020 – 31 MARCH 2021

Safe oral health care for New Zealand

The Dental Council is pleased to present this report for the year ended 31 March 2021 to the Minister of Health.

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

Throughout this report:

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

Dental Council
Te Kaunihera Tiaki Niho

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Report from the Chair and Chief Executive

The COVID-19 global pandemic impacted Aotearoa New Zealand from early 2020 in ways that nobody predicted.

Tēnā koutou katoa

The reporting period ending on March 2021 has been a challenge like no other. The Council, together with all other New Zealand agencies, businesses and individuals continue to operate in a very different environment. When new COVID-19 cases present themselves in our communities we are all now more familiar with the government decision-making process and resultant alert levels and restrictions on activity and movement to keep us all safe.

Delivery of oral health services has been heavily impacted by health and population restrictions necessary to protect New Zealanders from the impact of COVID-19. During alert levels 4 and 3 introduced in 2020, oral health practices were necessarily limited to providing only urgent and emergency treatment. The Council recognises the uncertainty of further possible restrictions, together with the burden of additional costs to minimise transmission, continue to cause much anxiety and stress for many of our practitioners.

The COVID-19 response in 2020

During the first half of the reporting period, the Council's focus was entirely on the immediate challenges presented by the government's public health response to the COVID-19 pandemic. Over this time the Secretariat staff worked remotely to keep performing our regulatory functions and providing regular services while responding to unprecedented levels of inquiries and requests for information.

Simultaneously with moves in COVID alert levels, the Council worked together with the Ministry of Health to prepare guidelines for oral health practice at each level. The Council formed a clinical advisory group for support to develop these guidelines, informed by other international responses, and to review emerging evidence as more information became available. This was a challenging time for everyone involved in

the health sector and the Council appreciates the contributions and support received from the Ministry, the members of the clinical advisory group, several professional associations, practitioners, and our staff throughout this process.

Although we were working remotely, 2020 was one of our busiest years with significant increase in workload. During the months between March and May 2020, the Council answered many COVID-related inquiries by phone or email, and by March 2021 we had issued 41 COVID-related updates and held 15 COVID-related meetings with associations keeping them all informed throughout.

A key focus during 2020 was monitoring the impact of COVID-19 to ensure appropriate learning and clinical experiences were maintained in accredited education programmes so that graduates entering the workforce were competent and safe to practice. Despite challenges to their learning environment and some initial delays in completing clinical outplacements, the universities quickly adapted their programmes to limit any impact on locally trained oral health graduates. The Council wants to acknowledge and thank Otago University and AUT faculty staff for their massive effort to support the students' ongoing learning and work with us to ensure the competency of graduates during a very difficult time.

Strategic projects

Council's initial response to COVID-19 was to pause or delay working on strategic projects to give both our staff and practitioners time to adjust to their new work environments and other pressures created by the pandemic.

As Aotearoa New Zealand moved through various stages of its COVID-19 response, the Council reassessed, and reprogrammed in some cases, the delivery of the remaining strategic projects outlined in our 2015-2021 strategic plan. We also noted completion of several major strategic initiatives and began formulating a revised strategic direction for the next five to ten years.

Lifelong practitioner competence

Recertification

Lifelong practitioner competence and introducing the new recertification programme has been a major strategic goal for the Council. Requiring practitioners to keep their professional knowledge, skills, and competence up to date throughout their careers is fundamental to the Council assuring the public that they receive quality and safe care.

Although the Council decided to defer introducing the new recertification programme for 12 months while COVID health restrictions limited oral health practice, the Council is extremely pleased that the new recertification requirements are now in place and due to start in October 2021 for dentists and will be introduced in April 2022 for other oral health practitioners. A suite of new resources and IT functionalities are available on our website to help practitioners meet the new requirements.

Recertification has been a key strategic project for the Council spanning five years. The Council is now scoping subsequent phases of work introducing additional recertification programme requirements and features that will further strengthen the Council's right-touch, risk-based regulator approach. The next three components of focus are: a programme for new registrants, assessment, and the compliance framework.

"Requiring practitioners to keep their professional knowledge, skills, and competence up to date throughout their careers is fundamental to the Council assuring the public that they receive quality and safe care."

A capable organisation

Online IT system

Building our IT system, which now allows applicants to apply for registration online as well as practitioners to manage their annual practising certificate applications, recertification requirements and practice audit compliance online, is a significant piece of work completed since 2015. We are pleased to report that this system is now fully implemented and operational.

As with all forms of modern technology, our IT system is subject to ongoing review, updates, improvements, and additions to ensure it continues to meet user needs and meets security standards to keep data safe and protected.

Data strategy

The Council is part of a wider patient safety and health practitioner regulatory system. Improved processes for sharing information and intelligence between organisations is needed to help identify and respond to risks of harm. We want to enhance our focus on patient reported outcomes and experience of care to provide analysis and insight that supports our regulatory decision-making. Essential to achieving this is a data strategy and roadmap that will enable the Council to use our data more effectively and efficiently, and ensure right-touch, risk-based regulatory responses.

Business continuity

Working from home for extended periods in 2020 has resulted in greatly improved systems and processes that now allow us to work remotely more regularly, and on short notice. Council has also embarked on a project to digitise all our registry records making immediate access to historical paper files possible with minimal disruption to services at any time.

We continue to manage the impact of the Kaikoura earthquake which required us to vacate our offices on The Terrace in 2016. We are currently sharing premises with the Pharmacy Council in Willis Street until March 2022. Work is underway to secure alternative shared premises which will see us shift again in the coming year.

Standards

Working and professional relationships

As a regulator, the Council sets the standards of ethical conduct, and clinical and cultural competence that the public can expect from oral health professionals. These standards are set out in the Council's Standards Framework for Oral Health Practitioners and are subject to ongoing review.

In October 2020 we completed a review and consultation on proposed changes to the working relationship requirements for oral health practitioners with dentists, and the practising conditions for dental hygiene activities.

The objective of these proposals was to test whether the requirements in place remained necessary and fit-for-purpose, balancing regulatory requirements with the need to minimise risks to patient safety.

As a result of submissions received during the consultation, the Council changed its position on the need for working relationships and proposed new changes in a follow up consultation in March 2021, the outcome of which will be available in the next reporting period.

Cultural competence

In May 2020, the Dental Council and Dental Board of Australia approved a new cultural competence domain in the joint New Zealand/Australia accreditation standards for dental practitioner programmes. This domain establishes standards for education programmes to ensure students can provide culturally competent engagement and appropriate care for Māori and Pacific peoples. The new standards came into effect on 1 January 2021.

In the coming year, the Council proposes to reactivate our review of the cultural competence standards for practitioners, including competencies to enable effective and respectful interaction with Māori. This work had been deferred as the Council focussed on developing and implementing the new recertification programme, and more recently, was put on hold while we managed the impacts of COVID-19.

The work will also include a review of professional competencies and related scopes of practice for oral health practitioners to ensure they reflect contemporary oral health expectations and meet the needs of oral health patients and the public in Aotearoa New Zealand. The Council has met and worked in partnership with Te Aō Marama and Quality Improvement Group about how we will work together on the cultural competence standards review, as well as a broader cultural safety project. We look forward to engaging with all the associations, practitioners, and other stakeholders on this strategic initiative in the coming year.

Engagement

Every year, the Council engages regularly with a large range of local and international stakeholders on various consultations, accreditation reviews, regulatory requirements, legislative changes and wider health sector issues.

The COVID public health response necessitated a higher than usual level of engagement with the Ministry as we prepared joint guidelines for the oral health professions at each alert level and maintained these constantly under review. Further, and as noted above, we also increased the number and frequency of communications with practitioners and associations to respond to individual inquiries and provide information more generally.

Co-operation and interactions with other health regulators both locally and internationally over the year have also increased. We have all sought ways to manage through the COVID-19 crisis and sharing our individual experiences, successes as well as failures has been a valuable and efficient way to do so.

Thank you to everyone who has engaged positively and constructively in this past year and to all those who participate in our consultation processes and made submissions on our proposals. Consultations are an important opportunity for practitioners to input to the Council's work and all feedback we receive is highly valued and carefully considered in the decision-making process.

Governance

We are expecting new appointments in the second part of 2021 to fill several vacant Council positions. In the meantime, the Council re-elected Andrew Gray as Chair and appointed Andrew Cautley as Deputy Chair in February 2021.

From September 2020, the Council has been shaping its strategic direction. Much has changed since we developed the last strategic plan in 2015. Government expectations of a good regulator have evolved and the health system we are part of is changing too. Alongside these and health regulatory practice shifts we recognise that we need to evolve our regulatory practice to continue to keep patients safe. The current plan provided us with a solid foundation, so we haven't taken a blank slate and started fresh. Rather, much like the parties the Council regulates, the Council has reviewed the government expectations and its legal requirements to see what we need to keep learning about and improving. The Council expects to publish the new strategic plan early next year.

Other key projects

Accreditation committee

The Council established its own New Zealand accreditation committee in September 2020 that replaced the joint Australian Dental Council/Dental Council New Zealand accreditation committee. The new committee membership has a mix of skills, accreditation experiences and clinical backgrounds. The committee is diverse and reflects Aotearoa and Te Tiriti o Waitangi. It includes senior dental academics from Australia, New Zealand clinicians, an independent educational standard-setting member, and a lay member.

Improved process for overseas trained practitioners applying for registration in New Zealand

The Council developed and consulted on a strengthened review process to determine equivalence for applicants with overseas, non-prescribed qualifications. The new process, coming into effect on 1 April 2021, now includes an interview with the applicant, and a review of case examples by the assessors as well as the introduction of a second assessor for all general scope of practice applications.

Lessons learned

Reflecting on 2020 – a year in which we all operated in very different and unfamiliar ways – we have noted many positive changes and important learnings from the challenges we faced.

We know this has been a tough year for oral health practitioners. The Council is extremely pleased with the way most practitioners adapted quickly to new protocols for delivering treatment and the professionalism shown towards patients over this personally stressful time.

We have seen the Council's ability to work together and in different ways under pressure grow. Our capacity to work remotely using our IT systems and other new technology has expanded. We have learnt to respond to new and evolving situations and to retain respect for each other and each other's views and difficulties while doing so.

We thank everyone who has provided constructive input and support as well as sharing their expertise with us during an extraordinary year. Each and every success we have enjoyed is attributable to each and every contribution we have all made. The Council continually works towards providing safe oral health care for Aotearoa and is committed to supporting everyone to achieve this.

Ngā mihi



Andrew Gray
CHAIR



Marie Warner
CHIEF EXECUTIVE

Registration numbers

6 oral health professions regulated



Registrations by scope of practice



5,694 entries on the public register

for practitioners registered in one or more scopes of practice

Additions and removals



318

new registrations granted

212

registrations removed

Individual practitioner count

5,114

individual oral health practitioners were registered

48 individual assessment applications received

19 applications for registration in New Zealand under TTMR

69%

practitioners qualified in New Zealand

218 qualified in New Zealand

100 qualified overseas

Practising numbers and regulatory interventions



4,768

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



We received **269** complaints

193 received from patients



Competence



19 competence notifications received

4 new competence reviews

2 new competence programmes

47 oversight cases managed

13 new supervision orders made



Conduct

7 cases referred to a professional conduct committee for investigation



3 cases referred to the Health Practitioners Disciplinary Tribunal



Health

18 new health notifications received



17 health programmes managed



What we do

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

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

- Dentistry – dentists and dental specialists
- Oral health therapy – oral health therapists
- Dental hygiene – dental hygienists and orthodontic auxiliaries
- Dental therapy – dental therapists
- Dental technology – dental technicians
- Clinical dental technology – clinical dental technicians.

We also accredit and monitor educational institutions offering New Zealand prescribed dental qualifications.

Our vision

Safe oral health care for New Zealand.

Our purpose

To protect the health and safety of the New Zealand public by making sure oral health practitioners are competent and fit to practise.

Our responsibilities and functions

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

Our functions include:

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

Our strategic framework

Our Strategic Plan for 2015–2021 sets out the most significant priority areas and activities for this period.

The five strategic priority areas are:

- standards
- engagement
- lifelong practitioner competence
- a capable organisation
- governance.

How we work

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

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

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

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

Who we are

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



The Council oversees the strategic direction of the organisation, monitors management performance and implements the requirements of the Act. The Council held 11 scheduled monthly meetings, two strategic planning meetings and seven additional teleconferences in the year to 31 March 2021.

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

The Council

AS AT 31 MARCH 2021



Left to right: Andrew Cautley, Robyn Corrigan, Robin Whyman, Andrew Gray, Michael Holdaway, Gillian Tahi, Nur Al Niaami, John Aarts, Kate Hazlett. Absent: Camilla Belich

Andrew Gray | Chair Dentist

- Appointed September 2013
- Current term ends September 2019*

John Aarts Deputy | Deputy Chair until Feb 2021 Clinical dental technician

- Appointed December 2012
- Current term ends November 2022

Andrew Cautley | Deputy Chair from Feb 2021 Dentist/dental specialist

- Appointed November 2019
- Current term ends November 2022

Nur Al Niaami Oral health therapist

- Appointed November 2019
- Current term ends November 2022

Camilla Belich Layperson

- Appointed November 2019
- Resigned October 2020**

Robyn Corrigan Layperson

- Appointed November 2019
- Current term ends November 2022

Kate Hazlett Layperson

- Appointed April 2010
- Current term ends April 2019*

Michael Holdaway Dentist

- Appointed July 2017
- Current term ends July 2020*

Gillian Tahi Dental therapist

- Appointed December 2015
- Current term ends November 2022

Robin Whyman Dentist/dental specialist

- Appointed June 2011
- Current term ends June 2020*

* As at 31 March 2021, appointment remains pending reappointment or replacement by the Minister of Health.

** As at 31 March 2021, position remains vacant pending new appointment by the Minister of Health.

Council sub-committees

OPERATING DURING 2020/21

Audit and risk management committee

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

Andrew Gray (ex officio as Dental Council Chair)

John Aarts (dental and clinical dental technician)

Kate Hazlett (lay member)

Continuing professional development advisory committee

John Aarts (Chair, dental and clinical dental technician)

Andrew Gray (dentist)

Gillian Tahi (dental therapist)

Australian Dental Council / New Zealand Dental Council accreditation committee (until 31 August 2020)

Conjoint Associate Professor Deborah Cockrell (Chair)

John Aarts (New Zealand member)

Kate Amos (Australian member)

Associate Professor Werner Bischof (Australian member)

Jan Connolly (Australian member)

Kelly Di Manno (Australian member)

Anthony Evans (Australian member)

Associate Professor Lyndie Foster Page (New Zealand member)

Andrew Gray (New Zealand member, ex officio as Dental Council Chair)

Kate Thomas (Australian member)

Emma Turner (Australian member)

New Zealand accreditation committee (from 1 September 2020)

Professor Robert Love (Chair and senior dental academic)

Susan Gorrie (New Zealand clinician)

Andrew Gray (ex officio as Dental Council Chair)

Associate Professor Meegan Hall (lay member)

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

Ian Mercer (New Zealand clinician)

Associate Professor Janet Wallace (senior dental academic)

Transmissible major viral infections panel

Andrew Gray (Chair)

Ed Gane (hepatologist)

Kate Hazlett (lay member)

Mark Thomas (infectious diseases physician)

Council staff

AS AT 31 MARCH 2021

Chief Executive
Marie Warner

Executive Assistant/Council Secretary
Lagi Asi

Registrar
Mark Rodgers

Deputy Registrar
Alicia Clark

Legal and Special Projects Advisor
Valentina Vassiliadis

Case Manager
Kelly Tunnicliffe

Senior Registration and Recertification Officer
Kirsten Millar

Registration and Recertification Officers
Shannon Hullett, Andrea Knight

Finance and Risk Manager
Sharon Higgins

Corporate Accountant
Joanne Binns

Management Accountant
Vacant position

Business and Finance Assistant
Marie Dinh

IT Business Analyst
Vacant position

IT Project Analyst
Samantha Myers

Standards and Accreditation Manager
Suzanne Bornman

Strategic Advisor
Stephanie Grumitt

Standards Administration Assistant
Vacant position

Contract professional advisors

Dentists
Dexter Bambery

Hygienists, therapists and oral health therapists
Rachael Gibson







Technicians
Barry Williams

Standards
Duchesne Hall

Registration and annual practising certificates (APCs)

The Council regulates oral health practitioners in six professions.

The following table shows the number of practitioners registered in each profession.

REGISTERED PRACTITIONERS BY PROFESSION*	2020/21	2019/20
 Dentists and dental specialists	3,191	3,103
 Oral health therapists	723	661
 Dental hygienists	459	471
 Dental therapists	388	424
 Dental technicians	386	400
 Clinical dental technicians	249	251
TOTAL REGISTRATIONS BY PROFESSION	5,396	5,310

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

Breakdown of registrations and APCs in each scope of practice

To practice in New Zealand, practitioners must be registered and hold a current annual practising certificate (APC) for each scope in which they practise.

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

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

Some practitioners are registered but chose not to obtain an APC for personal reasons, such as travel, study or family commitments. Practitioners without an APC cannot practise.

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

5,114

individual practitioners were registered* by the Council (5,018 in 2019/20)

4,307

individual practitioners were registered and held an APC** (4,215 in 2019/20)

NUMBER OF REGISTRATIONS AND APCs HELD BY SCOPE OF PRACTICE	Registrations		APCs held	
	2020/21	2019/20	2020/21	2019/20
Profession – Dentistry				
General dental practice	3,024	2,946	2,447	2,395
Endodontic specialist	39	39	28	26
Oral and maxillofacial surgery specialist	56	57	44	45
Oral medicine specialist	6	6	5	5
Oral pathology specialist	8	10	4	5
Oral surgery specialist	15	15	11	12
Orthodontic specialist	142	135	116	111
Paediatric specialist	32	30	24	22
Periodontic specialist	45	40	38	33
Prosthodontic specialist	43	42	37	37
Public health dentistry specialist	27	28	25	23
Restorative dentistry specialist	7	8	6	6
Special needs dentistry specialist	13	14	12	12
Total – Dentistry	3,457	3,370	2,797	2,732
Profession – Oral health therapy				
Oral health therapy practice	723	661	661	609
Total – Oral health therapy	723	661	661	609
Profession – Dental hygiene				
Dental hygiene practice	330	349	276	293
Orthodontic auxiliary practice	139	132	118	105
Total – Dental hygiene	469	481	394	398
Profession – Dental therapy				
Dental therapy practice	388	424	347	378
Adult care in dental therapy practice	7	7	6	7
Total – Dental therapy	395	431	353	385
Profession – Dental technology				
Dental technology practice	386	400	323	329
Total – Dental technology	386	400	323	329
Profession – Clinical dental technology				
Clinical dental technology practice	249	251	226	224
Implant overdentures in clinical dental technology practice	15	16	14	14
Total – Clinical dental technology	264	267	240	238
TOTAL	5,694	5,610	4,768	4,691

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

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

Additions to the register

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

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

Notes

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

The following table shows registration applications received and approved across each pathway for each profession. Where a figure was not given in the 2019/20 annual report, the table has been left blank.

APPLICATIONS FOR REGISTRATION IN 2020/21

	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Pending	
	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Dentists and dental specialists												
New Zealand graduate	1		106		105		–		2		–	
New Zealand prescribed	–		5		5		–		–		–	
TTMR	4	1	18	36	14	31	1		4		3	4
Overseas prescribed qualification	7		67		48		1		13		12	
Individual assessment of non-prescribed qualification	30	23	38	56	21	25	10	5	13	18	24	31
Council examinations	–		2		1		–		1		–	
Restorations	2		4		5		–		–		1	
Oral health therapists												
New Zealand graduate	1		73		71		–		2		1	
New Zealand prescribed	–		–		–		–		–		–	
TTMR	–	–	1	2	1	2	–		–		–	2
Overseas prescribed qualification	–		–		–		–		–		–	
Individual assessment of non-prescribed qualification	1	–	3	4	–	–	1	–	2	3	1	1
Council examinations	–		–		–		–		–		–	
Restorations	1		1		1		–		1		–	

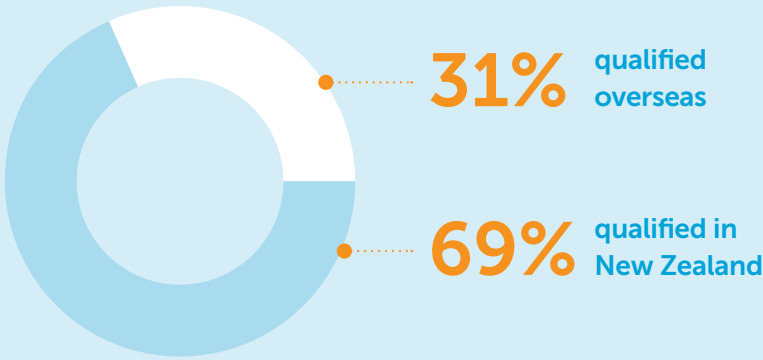
	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Pending	
	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Dental hygienists												
New Zealand graduate	–		–		–		–		–		–	
New Zealand prescribed	3		16		16		–		–		3	
TTMR	1	–	–	3	–	2	–		1		–	–
Overseas prescribed qualification	3		6		5		–		2		2	
Individual assessment of non-prescribed qualification	4	–	4	8	4	1	–	1	3	2	1	4
Council examinations	–		–		–		–		–		–	
Restorations	–		4		4		–		–		–	
Dental therapists												
New Zealand graduate	–		–		–		–		–		–	
New Zealand prescribed	–		–		–		–		–		–	
TTMR	–	1	–	1	–	1	–		–		–	1
Overseas prescribed qualification	–		–		–		–		–		–	
Individual assessment of non-prescribed qualification	–	–	–	1	–	–	–	–	–	1	–	–
Council examinations	–		–	1	–		–	1	–		–	
Restorations	2		3		2		–		2		1	
Dental technicians												
New Zealand graduate	1		6		4		–		1		2	
New Zealand prescribed	–		1		–		–		–		1	
TTMR (not applicable)	N/A		N/A		N/A		N/A		N/A		N/A	
Overseas prescribed qualification	–		2		–		–		–		2	
Individual assessment of non-prescribed qualification	1	1	3	4	3	2	–	–	1	–	–	3
Council examinations	–		–		–		–		–		–	
Restorations	1		–		–		–		1		–	
Clinical dental technicians												
New Zealand graduate	2		6		8		–		–		–	
New Zealand prescribed	–		–		–		–		–		–	
TTMR	–	–	–	–	–	–	–		–		–	–
Overseas prescribed qualification	–		–		–		–		–		–	
Individual assessment of non-prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Council examinations	–		–		–		–		–		–	
Restorations	–		–		–		–		–		–	

Registrations based on New Zealand and overseas qualifications

Many oral health professionals practising in New Zealand qualified in another country.

However, the same registration standards apply to all practitioners, regardless of whether they trained and gained their qualifications in New Zealand or overseas.

Where the Council has granted registration, the map shows the country where the practitioner obtained their primary qualification for each profession.



REGISTRATIONS GRANTED BY COUNTRY OF PRIMARY QUALIFICATION



Competence, fitness to practise and recertification

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

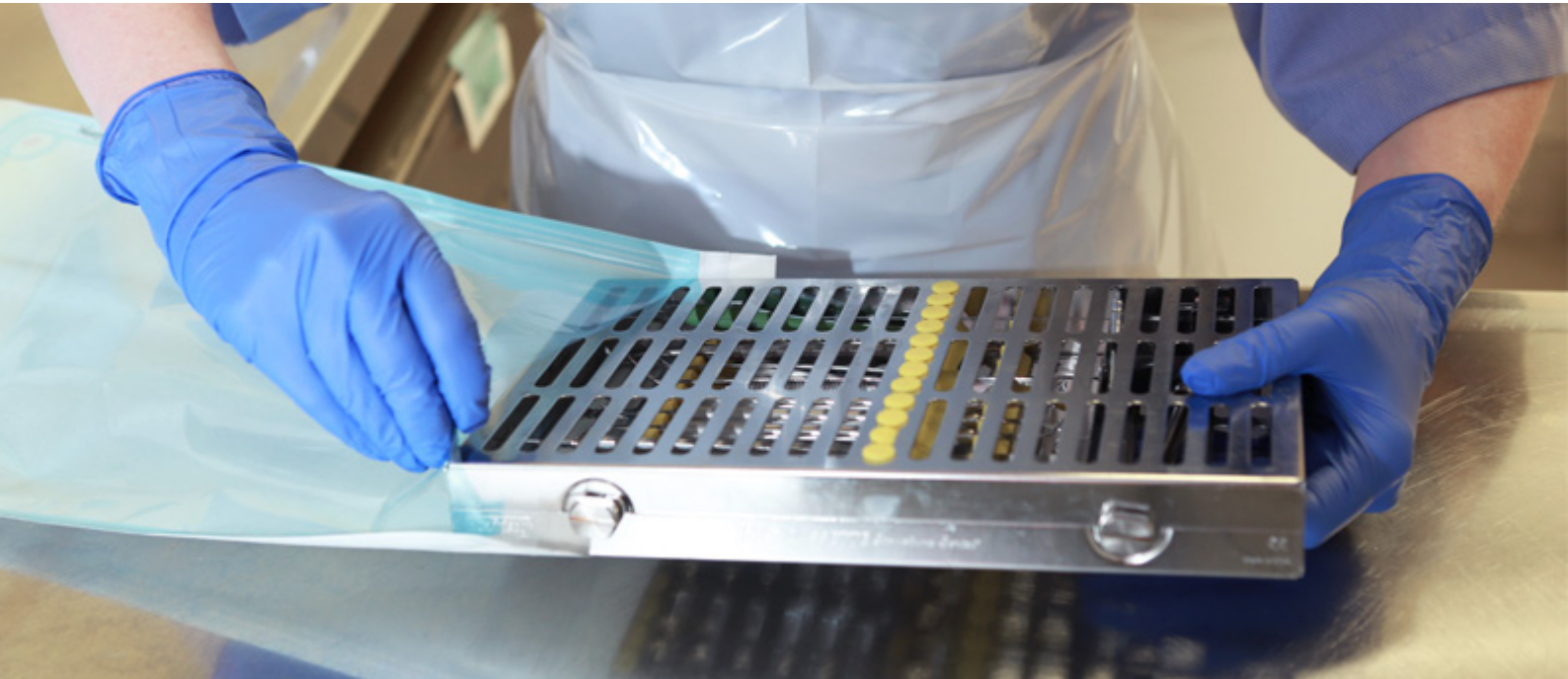
Competence

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

COMPETENCE NOTIFICATIONS BY SOURCE

Source	Health Practitioners Competence Assurance Act 2003 – section	2020/21	2019/20
Oral health practitioner	34(1)	2	6
Health and Disability Commissioner	34(2)	6	6
Employer	34(3)	2	1
Other		9	9
TOTAL		19	22

The Council received
14% less notifications in 2020/21 than the previous year



OUTCOMES OF COMPETENCE NOTIFICATIONS*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	Existing		New		Closed		Still active	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
TOTAL inquiries and preliminary assessments		8	3	14	22	11	17	11	8
No further action		–	–	1	1	1	1	–	–
Notification of risk of harm to public	35	11	8	5	4	1	1	15	11
Orders concerning competence	38	56	35	4	21	11	–	49	56
Interim suspension/conditions	39	7	7	2	2	2	2	7	7
Competence programme	40	19	13	2	6	8	–	13	19
Individual recertification programme	41	–	1	–	1	–	2	–	–
Unsatisfactory results of competence or recertification programme	43	–	–	–	–	–	–	–	–
Competence review		6	7	4	6	7	7	3	6
Other action		6	5	–	6	6	5	–	6
Voluntarily removed from register		–	–	2	1	–	1	–	–
Outcome of inquiry pending		5	–	11	5	5	–	11	5

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

Competence reviews and competence programmes

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

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

In 2020/21, the Council managed:

9

competence reviews
(13 in 2019/20)

13

competence programmes
(19 in 2019/20)

Fitness to practise

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

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

Health

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

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

In 2020/21, the Council managed **17** health programmes (18 in 2019/20) 

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

Source	Health Practitioners Competence Assurance Act 2003 – section	Existing		New		Closed		Still active	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Health service	45(1)(a)	–	–	–	–	–	–	–	–
Health practitioner	45(1)(b)	–	–	1	–	1	–	–	–
Employer	45(1)(c)	1	1	–	2	1	2	–	1
Medical Officer of Health	45(1)(d)	–	–	–	–	–	–	–	–
Any person	45(3)	–	–	–	–	–	–	–	–
Person involved with education	45(5)	–	–	–	–	–	–	–	–
Self-notification		5	4	17	17	22	16	–	5
Other regulatory authority		–	–	–	–	–	–	–	–
Professional conduct committee	80(2)(b)	–	–	–	–	–	–	–	–
TOTAL		6	5	18	19	24	18	–	6

OUTCOMES OF HEALTH NOTIFICATIONS*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	2020/21	2019/20
No further action		15	10
Order medical examination	49	1	2
Conditions	48	1	–
Restrictions imposed	50	–	–
Voluntary undertaking		2	3
Still under review		–	4
Alteration of scope	21	–	–
Other action		4	–
TOTAL		23	19

* A notification can result in one or more outcomes.

Competence-related supervision and oversight

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

The Council made **13** supervision orders relating to competence in 2020/21 (15 in 2019/20)

The Council managed **47** oversight cases in 2020/21 (34 in 2019/20)

Recertification

Recertification is a statutory process used to revalidate practitioners’ competence and fitness to practise.

The Council may require a practitioner to undertake an individual recertification programme or impose conditions on the practitioner’s scope of practice where:

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

The Council managed **11** individual recertification programmes in 2020/21 (2 in 2019/20)

Complaints and discipline

Complaints

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

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

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

The Council received

269 complaints during 2020/21,

with most

193 coming from consumers



COMPLAINTS FROM VARIOUS SOURCES AND OUTCOMES

Source	Complaints 2020/21	Outcomes 2020/21					Complaints 2019/20
		Not yet assessed	No further action	Other action	Referred to professional conduct committee	Referred to the Health and Disability Commissioner	
Consumer	193	–	180	10	–	3	156
Health and Disability Commissioner	16	–	6	10	–	–	9
Oral health practitioner	22	–	12	7	3	–	29
Other health practitioner	2	–	–	2	–	–	2
Courts notice of conviction	1	–	1	–	–	–	–
Employer	2	–	–	2	–	–	4
Self-notifications	25	–	9	14	2	–	7
Other	8	–	2	6	–	–	7
TOTAL	269	–	210	51	5	3	214

Discipline

Referrals to a professional conduct committee

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

The Council will refer a case to a PCC where:

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

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

In 2020/21, the Council managed

7 professional conduct committee cases (11 in 2019/20)

PROFESSIONAL CONDUCT COMMITTEE CASES

Nature of issue	Source	2020/21	Outcome(s)
Notification of conviction for drink driving offence	1 – District Court	1	1 – No further action
Conduct	2 – Employer	2	1 – Counselling 1 – HPDT
	3 – Health practitioner	3	1 – HPDT 1 – Review competence 1 – Outcomes pending
	1 – Self-notification or patients	1	1 – HPDT
TOTAL CASES		7	

Health Practitioners Disciplinary Tribunal

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

In 2020/21, the Council managed

5 Health Practitioners Disciplinary Tribunal cases (2 in 2019/20)

Appeals and judicial reviews

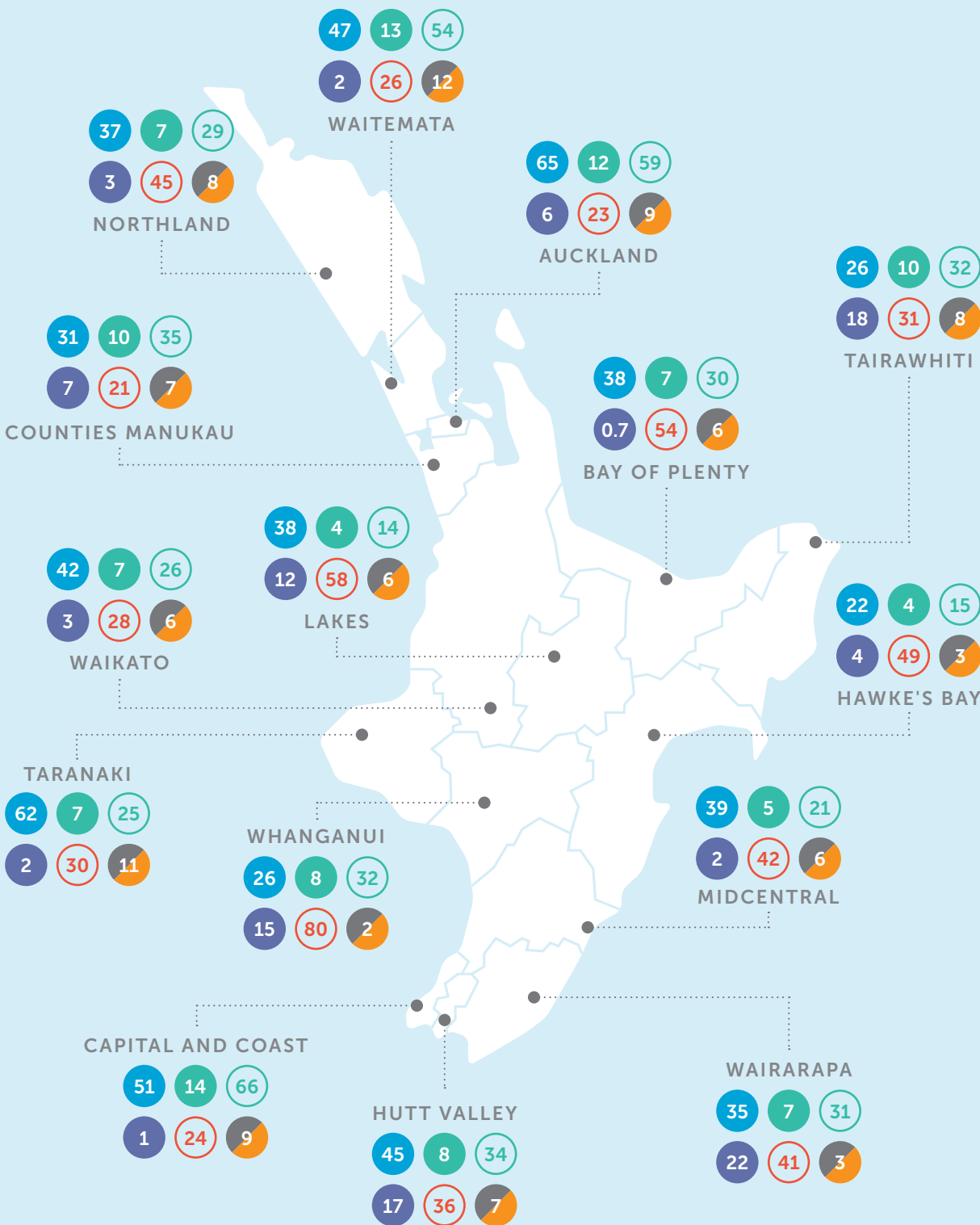
Decisions of the Council may be appealed to the District Court and decisions of the HPDT may be appealed to the High Court.

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

In 2020/21, no HPDT decisions were appealed, nor were any judicial reviews sought.

The oral health professions

Oral health practitioners in New Zealand



The map shows the distribution of each profession in each DHB region.

The number shown is the workforce density, being the number of full time equivalent (FTE) practising oral health practitioners per 100,000 people (for each age group shown) living in each region.

We have developed this demographic profile from oral health practitioner survey responses collected between 1 October 2017 and 31 March 2019. This information is analysed every two years.



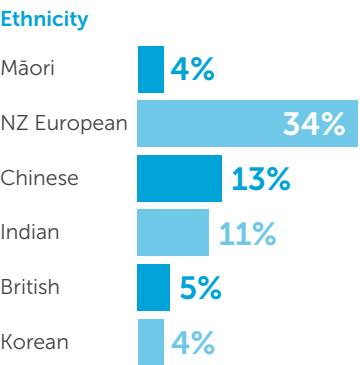
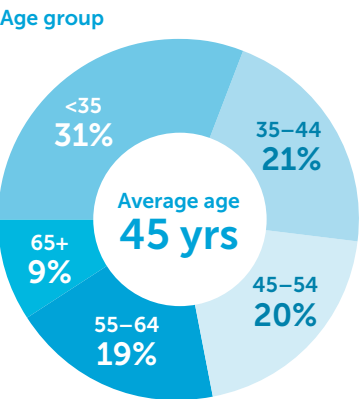
- Dentists and dental specialists FTE per 100,000 inhabitants over 15 years old
- Oral health therapists FTE per 100,000 inhabitants over 15 years old
- Oral health therapists FTE per 100,000 inhabitants under 15 years old
- Dental hygienists and orthodontic auxiliaries FTE per 100,000 inhabitants over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

Dentists and dental specialists

Dentistry includes dental specialists that can register in 13 dental scopes of practice.

Training in New Zealand allows for potential growth of just over 3% each year. In this reporting year, we noted 16% fewer dentists and dental specialists were removed from the register.

DEMOGRAPHICS



REGISTRATION AND PRACTISING

	2020/21	2019/20
Dentist and dental specialists registered by profession	3,191	3,103
Dentist and dental specialists registered by scope of practice	3,457	3,370
Percentage of dentists and dental specialists holding an APC in their relevant scope (or scopes) of practice	81%	81%
Removed from register	95	114
• Voluntarily removed (section 142 or 144(3) of the Act)	64	(breakdown for this total number of removals not provided in 2019/20)
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	26	
• On notification of death	5	

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

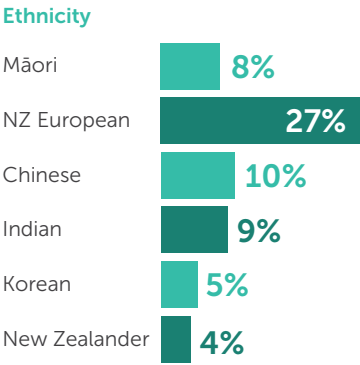
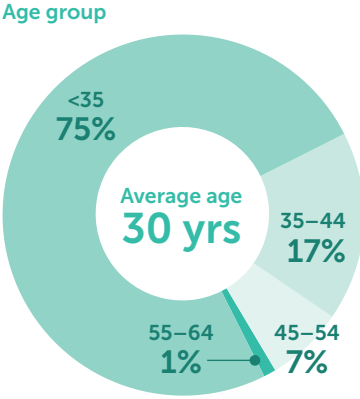
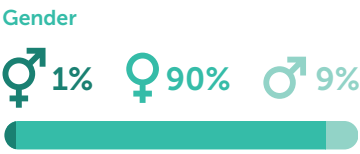
	2020/21	2019/20
Registration		
Registration-related supervision	6	10
Competence		
Competence review	7	10
Competence programme	13	17
Competence-related supervision orders	10	11
Oversight cases	39	31
Health		
Health	10	12
Discipline		
Professional conduct committee	6	7
Health Practitioners Disciplinary Tribunal	5	3

Oral health therapists

Oral health therapy is the second largest profession regulated by the Council.

Training in New Zealand allows for potential growth of just over 10% each year. The oral health profession is the most ethnically diverse group on the register.

DEMOGRAPHICS



REGISTRATION AND PRACTISING

	2020/21	2019/20
Oral health therapists registered by profession	723	661
Percentage of oral health therapists holding an APC in their relevant scope (or scopes) of practice	91%	92%
Applications for removal of exclusion		
• Orthodontic procedures	–	1
• Restorative treatment on patients 18 years and older	4	–
Removed from register	16	10
• Voluntarily removed (section 142 or 144(3) of the Act)	9	(breakdown for this total number of removals not provided in 2019/20)
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	7	
• On notification of death	–	

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

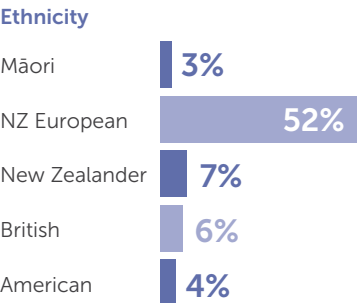
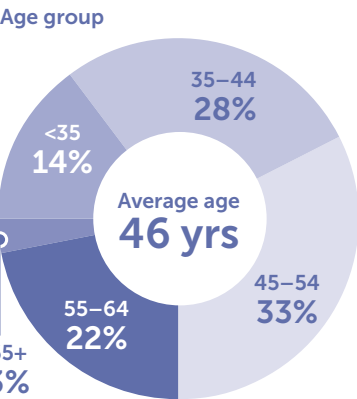
	2020/21	2019/20
Registration		
Registration-related supervision	–	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	2	2
Health		
Health	4	4
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

Dental hygienists

Dental hygienists and orthodontic auxiliaries are both included in the dental hygiene profession.

Since 2009, dental hygiene qualifications have no longer been offered in New Zealand. Accordingly, the volume of dental hygiene registrants continues to decline apart from a small number of overseas applicants predominantly from the US and Canada.

DEMOGRAPHICS



REGISTRATION AND PRACTISING

	2020/21	2019/20
Dental hygienists registered by profession	459	471
Dental hygienists registered by scope of practice	394	481
Percentage of dental hygienists holding an APC in their relevant scope (or scopes) of practice	84%	83%
Applications for removal of exclusion <ul style="list-style-type: none">Orthodontic proceduresLocal anaesthesiaExtra-oral radiographyIntra-oral radiography	8 — 3 2 3	16 1 5 4 6
Removed from register <ul style="list-style-type: none">Voluntarily removed (section 142 or 144(3) of the Act)Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitionerOn notification of death	37 28 9 —	25 (breakdown for this total number of removals not provided in 2019/20)

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

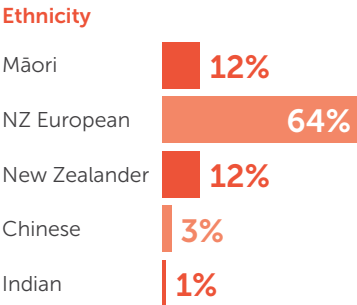
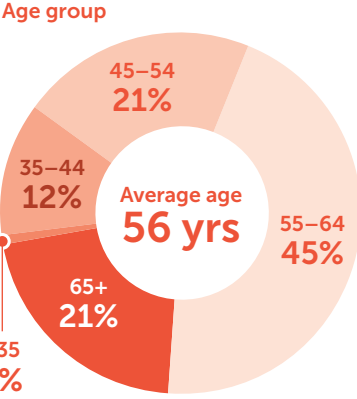
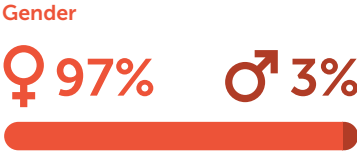
	2020/21	2019/20
Registration		
Registration-related supervision	—	8
Competence		
Competence review	—	—
Competence programme	—	—
Competence-related supervision orders	—	—
Oversight cases	4	—
Health		
Health	—	—
Discipline		
Professional conduct committee	—	—
Health Practitioners Disciplinary Tribunal	—	—

Dental therapists

A decrease in dental therapist numbers occurred when oral health therapists, who previously held dual registrations in both dental hygiene and dental therapy, moved across to the new oral health therapy profession in November 2017.

As the current dental therapy workforce ages progressively without any dental therapy qualification available in New Zealand for new registrants, and few overseas dental therapists entering the profession, the decline in the dental therapy scope of practice is expected to continue.

DEMOGRAPHICS



REGISTRATION AND PRACTISING

	2020/21	2019/20
Dental therapists registered by profession	388	424
Percentage of dental therapists holding an APC in their relevant scope (or scopes) of practice	89%	89%
Applications for removal of exclusion <ul style="list-style-type: none">PulpotomiesStainless steel crownsRadiographyDiagnostic radiography	1 1 — —	39 14 25 —
Removed from register <ul style="list-style-type: none">Voluntarily removed (section 142 or 144(3) of the Act)Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitionerOn notification of death	32 27 5 —	25 (breakdown for this total number of removals not provided in 2019/20)

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

	2020/21	2019/20
Registration		
Registration-related supervision	—	3
Competence		
Competence review	1	2
Competence programme	—	2
Competence-related supervision orders	3	4
Oversight cases	—	—
Health		
Health	2	1
Discipline		
Professional conduct committee	1	2
Health Practitioners Disciplinary Tribunal	—	—

Dental technicians

In this reporting year, we noted the volume of dental technicians removed from the register doubled.

The volume of competence, conduct and health cases remain low across this profession.

REGISTRATION AND PRACTISING

	2020/21	2019/20
Dental technicians registered by profession	386	400
Percentage of dental technicians holding an APC in their relevant scope (or scopes) of practice	84%	82%
Removed from register	22	11
• Voluntarily removed (section 142 or 144(3) of the Act)	11	(breakdown for this total number of removals not provided in 2019/20)
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	9	
• On notification of death	2	

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

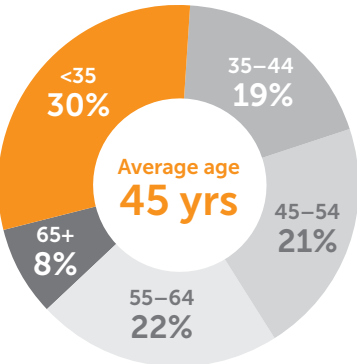
	2020/21	2019/20
Registration		
Registration-related supervision	–	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	2	1
Health		
Health	–	–
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

DEMOGRAPHICS*

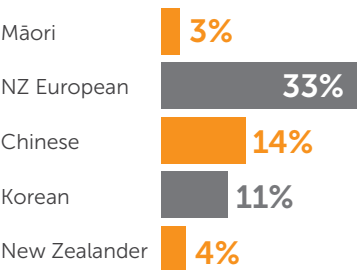
Gender



Age group



Ethnicity



Country of qualification



* Except for country of qualification, demographics information is reported for the combined dental technician and clinical dental technician professions.

Clinical dental technicians

Most new graduates from dental technology continue to complete post graduate studies to enable registration as a clinical dental technologist.

The volume of competence, conduct and health cases remain low across this profession.

REGISTRATION AND PRACTISING

	2020/21	2019/20
Clinical dental technicians registered by profession	249	251
Percentage of clinical dental technicians holding an APC in their relevant scope (or scopes) of practice	91%	89%
Removed from register	10	4
• Voluntarily removed (section 142 or 144(3) of the Act)	5	(breakdown for this total number of removals not provided in 2019/20)
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	4	
• On notification of death	1	

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

	2020/21	2019/20
Registration		
Registration-related supervision	–	–
Competence		
Competence review	1	1
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health	1	1
Discipline		
Professional conduct committee	–	2
Health Practitioners Disciplinary Tribunal	–	–



Accreditation

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

The Council accredits and monitors New Zealand-prescribed dental practitioner qualifications to ensure they meet the required educational standards to deliver competent graduates for practising in New Zealand.

The New Zealand accreditation committee was established in 2020 presenting an opportunity to refresh the Council’s accreditation policy and guidelines. The new committee will continue to refine and strengthen its ongoing monitoring tools.

A core focus during 2020 was to closely monitor the impact of COVID-19 restrictions on the educational programmes’ ability to provide adequate learning and clinical opportunities for students, especially those in their final year of study. The Council was satisfied that the 2020 cohort had satisfactory opportunities and robust assessment processes to ensure their competence on graduation.

However, the COVID-19 monitoring highlighted some concerns about the Auckland University of Technology oral health programme, resulting in a monitoring visit scheduled for April 2021.

The Council will continue to monitor programmes for any impacts due to COVID-19 as required.

The monitoring of the new University of Otago Auckland clinical facility was completed in July 2020. This identified a few areas for ongoing monitoring to ensure academic integration with the Dunedin faculty, and robust induction and moderation processes for professional fellows offering clinical supervision to students.

The remaining conditions from the University of Otago undergraduate and postgraduate accreditation reviews held in 2018 and 2019 respectively, were deferred for another year due to the impact of COVID-19. Interim reports were required to ensure programmes were on-track to address these conditions.

STATUS OF NEW ZEALAND ACCREDITED ORAL HEALTH PROGRAMMES AS AT 31 MARCH 2020

Title	Provider	Status	Expiry date
Bachelor of Dental Surgery	University of Otago	Accreditation with conditions	31/12/2024
Bachelor of Dental Surgery (Honours)	University of Otago	Accreditation with conditions	31/12/2024
Master of Community Dentistry	University of Otago	Full accreditation	31/12/2023
Doctor of Clinical Dentistry <ul style="list-style-type: none"> • Endodontics • Oral and maxillofacial surgery • Oral medicine • Oral pathology • Oral surgery • Orthodontics • Paediatric dentistry • Periodontology • Prosthodontics • Special needs dentistry 	University of Otago	Accreditation with conditions	31/12/2023
Fellowship in Oral and Maxillofacial Surgery	Royal Australasian College of Dental Surgeons	Accreditation	31/12/2022
Fellowship in Oral and Maxillofacial Pathology	Royal College of Pathologists of Australasia	Full accreditation	31/12/2023
Bachelor of Oral Health	University of Otago	Accreditation with conditions	31/12/2024
Bachelor of Health Science in Oral Health	Auckland University of Technology	Accreditation with conditions	31/12/2023
Bachelor of Dental Technology	University of Otago	Accreditation with conditions	31/12/2024
Bachelor of Dental Technology (Honours)	University of Otago	Accreditation with conditions	31/12/2024
Postgraduate Diploma in Clinical Dental Technology	University of Otago	Full accreditation	31/12/2023
Certificate of Orthodontic Assisting	New Zealand Association of Orthodontists: Orthodontic Auxiliary Training Programme	Full accreditation	31/12/2023

INDEPENDENT AUDITOR'S REPORT TO THE READERS OF DENTAL COUNCIL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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

Opinion

We have audited the financial statements of the Dental Council that comprise the statement of financial position as at 31 March 2021, the statement of comprehensive revenue & expenses, the statement of changes in net assets and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Dental Council:

- present fairly, in all material respects:
 - its financial position as at 31 March 2021; and
 - its financial performance and cash flows 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.

Our audit was completed on 5 July 2021. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Council for the financial statements

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

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

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

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

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.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Dental Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Dental Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibility arises from the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

Independence

We are independent of the Dental 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(Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand

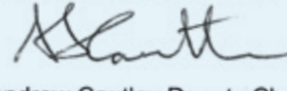
Statement of comprehensive revenue and expenses

for the year ended 31 March 2021

	Note	31 March 2021	31 March 2020
		\$	\$
Revenue from non-exchange transactions			
Annual practising certificate fees	5	3,416,508	3,490,531
Disciplinary levies	5	527,437	328,973
Discipline fines/costs recovered		171,693	-
Retention on dental register (non-practising) fees		67,668	-
		4,183,306	3,819,504
Revenue from exchange transactions			
Retention on dental register (non-practising) fees		-	78,590
Interest on investments		49,114	80,407
Sale of dental register extracts and administration fees		3,943	1,061
Certificate of good standing fees		6,719	9,396
Registration fees		286,008	436,174
Restoration to dental register fees		4,713	8,282
New Zealand dental registration examination fees		-	11,558
Competence and fitness to practise programme contributions		60,830	123,951
Recertification programme contributions		-	1,460
Accreditation contributions		-	105,897
Sundry income		-	2,087
		411,328	858,864
Total revenue		4,594,633	4,678,368
Expenses as per schedules	6		
Administration expenses		2,511,777	2,945,927
Council project and profession expenses		1,566,778	1,835,281
Total expenditure		4,078,555	4,781,208
Total surplus/(deficit) for the year		516,078	(102,841)
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expense for the year		516,078	(102,841)
Total operational revenue and expense for the year	15	303,795	(245,314)
Total disciplinary revenue and expense for the year	15	331,082	1,666
Total capital asset revenue and expense for the year		(118,799)	140,806
Total comprehensive revenue and expense for the year	15	516,078	(102,841)

Signed for and on behalf of Council members who authorised these financial statements for issue on 5th July 2021.


Andrew Gray Chair of Council


Andrew Cautley 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 2021

	Note	31 March 2021	31 March 2020
		\$	\$
Current assets			
Cash and cash equivalents	8	484,658	582,542
Short-term investments	9	4,200,000	3,104,128
Receivables from exchange transactions	10	56,542	46,052
Receivables from non-exchange transactions	10	8,149	8,369
Prepayments		19,950	37,896
		4,769,299	3,778,987
Non-current assets			
Intangible assets	11	1,448,973	1,474,950
Property, plant and equipment	12	33,002	84,777
Work in progress	13	-	-
		1,481,975	1,559,727
Total assets		6,251,274	5,338,714
Current liabilities			
Accounts payable	18	375,726	276,495
Provision for Onerous Lease	14	111,104	110,782
Other liabilities	18	97,659	47,356
Revenue in advance		1,563,085	1,185,539
Employee entitlement	18	122,358	154,052
Goods and services tax payable	18	172,794	108,645
		2,442,726	1,882,869
Long-term Liabilities			
Provision for Onerous Lease	14	277,193	440,567
		277,193	440,567
Total liabilities		2,719,919	2,323,436
Net assets		3,531,356	3,015,278
Equity	15		
Operational reserves - profession		1,281,779	977,984
Disciplinary reserves - profession		1,202,441	871,359
Capital asset reserve - Council		1,047,136	1,165,935
Total net assets attributable to the owners of the controlling entity		3,531,356	3,015,278



Statement of changes in net assets

for the year ended 31 March 2021

	Note	Capital Asset Reserve \$	Disciplinary Reserve \$	Operational Reserve \$	Total equity \$
Opening balance 1 April 2020	15	1,165,935	871,359	977,984	3,015,278
Surplus/(deficit) for the year	15	(118,799)	331,082	303,795	516,078
Other comprehensive revenue		-	-	-	-
Closing equity 31 March 2021		1,047,136	1,202,441	1,281,779	3,531,356
Opening balance 1 April 2019	15	1,025,129	869,693	1,223,298	3,118,120
Surplus/(deficit) for the year	15	140,806	1,666	(245,314)	(102,842)
Other comprehensive revenue		-	-	-	-
Closing equity 31 March 2020		1,165,935	871,359	977,984	3,015,278



Statement of cash flows

for the year ended 31 March 2021

	Note	31 March 2021 \$	31 March 2020 \$
Cash flows from operating activities			
<i>Receipts</i>			
Receipts from annual practising certificate fees and disciplinary levies (non-exchange)		4,267,257	3,918,233
Receipts from other non-exchange transactions		93,059	-
Receipts from exchange transactions		460,021	778,457
Interest received		62,938	64,572
		4,883,275	4,761,262
<i>Payments</i>			
Payments to suppliers and employees		3,730,937	4,542,677
		3,730,937	4,542,677
Net cash flows from operating activities		1,152,339	218,584
Cash flows from investing activities			
<i>Receipts</i>			
Sale of property plant and equipment		-	-
Net withdrawal of short-term investments		-	-
		-	-
<i>Payments</i>			
Purchase of property, plant and equipment and intangibles		154,351	70,018
Net investments in short-term investments		1,095,872	1,004,128
		1,250,223	1,074,145
Net cash flows from investing activities		(1,250,223)	(1,074,145)
Net increase/ (decrease) in cash and cash equivalents		(97,884)	(855,561)
Cash and cash equivalents at 1 April		582,542	1,438,103
Cash and cash equivalents at 31 March		484,658	582,542
This is represented by:			
ANZ bank account		484,658	582,542
less uncleared deposits:		(192)	(748)
Total excluding uncleared deposits:		484,466	581,794



Notes to the financial statements

for the year ended 31 March 2021

1 Reporting entity

The Dental Council (the Council) is a body corporate constituted under the Health Practitioners Competence Assurance Act 2003 (the Act). The Act established the Council with effect from 18 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 organisation registered under the Charities Act 2005.

These financial statements have been approved and were authorised for issue by the Council on 5th July 2021.

2 Statement of compliance

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

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

3 Summary of accounting policies

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

3.1 Basis of measurement

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

3.2 Functional and presentational currency

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

3.3 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.



Notes to the financial statements

for the year ended 31 March 2021 (continued)

Revenue from non-exchange transactions

Annual practising certificate fees

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

Disciplinary levies

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

Disciplinary fines and recoveries

Disciplinary fines and costs recovered represent fines and costs awarded against practitioners by the Health Practitioners Disciplinary Tribunal (HPDT). Costs represent recoveries of a portion of the costs of Professional Conduct Committees (PCCs) 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.

Retention on the dental register (non-practising) fees

Fees received in advance of the start of the recertification cycle are recognised on the first day of the recertification year, that is, either 1 October or 1 April. Fees received within the recertification year to which they relate are recognised in full on receipt. Retention fees were previously classified as exchange revenue. The re-classification in 2021 is to better reflect the nature of the revenue. This change has not been applied retrospectively because the amount is immaterial.

Revenue from exchange transactions

Professional standards fees recovered

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

Interest revenue

Interest revenue is recognised as it accrues, using the effective interest method.

All other revenue

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



Notes to the financial statements

for the year ended 31 March 2021 (continued)

3.4 Financial instruments

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the financial instrument.

The Council ceases to recognise a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Council has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- The Council has transferred substantially all the risks and rewards of the asset; or
- The Council has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Financial assets

Financial assets within the scope of PBE IPSAS 29 *Financial Instruments: Recognition and Measurement* are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Council's financial assets are classified as loans and receivables. The Council's financial assets include: cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments.

All financial assets are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Council's cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments fall into this category of financial instruments.

Impairment of financial assets

The Council assesses at the end of each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired, and impairment losses are incurred, if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has affected the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.



Notes to the financial statements

for the year ended 31 March 2021 (continued)

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining any objective evidence of impairment, the Council first assesses whether there is objective evidence of impairment of financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Council determines there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment.

Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Financial liabilities

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

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

3.5 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.

3.6 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.



Notes to the financial statements

for the year ended 31 March 2021 (continued)

3.7 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 10% per annum
- office furniture 10% per annum
- office equipment 6% – 30% per annum
- computer equipment 30% per annum

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

3.8 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.

3.9 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.



Notes to the financial statements

for the year ended 31 March 2021 (continued)

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

The amortisation rate for the Council's intangible assets is:

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

3.10 Leases

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.

3.11 Employee benefits

Wages, salaries and annual leave

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.

3.12 Income tax

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

3.13 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 from, or payable to, the Inland Revenue Department 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.



Notes to the financial statements

for the year ended 31 March 2021 (continued)

3.14 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.

Capital asset reserve

The capital asset reserve is represented by the net book value of fixed assets already purchased and liquid assets set aside for capital expenditure to meet future capital replacement requirements. Capital replacement reserve funding is provided through the APC fee at a standard rate across all professions. The capital replacement portion of the APC fee is based on planned capital expenditure requirements after taking current capital reserve levels into account.

4 Significant accounting judgements, estimates and assumptions

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

Judgements

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

Estimates and assumptions

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

Council based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Council. Such changes are reflected in the assumptions when they occur.



Notes to the financial statements

for the year ended 31 March 2021 (continued)

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
- 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 3.7 and 3.9.

5 Annual practising fees and disciplinary levies

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

Annual practising fee and disciplinary levy revenue by profession

	2021	2021	2020	2020
	\$	\$	\$	\$
Profession	Annual practising fees	Disciplinary levies	Annual practising fees	Disciplinary levies
Dentists and dental specialists	2,054,233	497,008	2,247,801	374,299
Dental therapists	321,924	14,101	309,902	(17,828)
Dental hygienists and orthodontic auxiliaries	297,076	5,165	280,353	(707)
Dental technicians and clinical dental technicians	278,813	21,735	226,725	25,424
Oral health therapists	464,462	(10,572)	425,749	(52,215)
Total fees and levies	3,416,508	527,437	3,490,531	328,973



Notes to the financial statements

for the year ended 31 March 2021 (continued)

6 Components of net surplus

Expenditure	Note	2021 \$	2020 \$
Administration expenses			
Salaries		1,562,400	1,580,070
Staff welfare, on-costs and contractors		369,429	361,436
Telephone call charges and services		21,286	22,944
Photocopying, printing, postage and couriers		13,528	28,603
Doubtful debts provided/(recovered)		52,027	63,604
Office expenses		44,308	43,116
Publications and media monitoring		8,691	11,444
Audit fees	7	17,670	16,000
Advertising		-	1,616
Rent and building outgoings – Kordia House		92,185	97,107
Rent and building outgoings - Onerous Lease	14	(67,311)	278,669
Insurance		60,600	55,734
Bank charges		48,723	49,889
Finance cost (discount unwind on provision)	14	14,894	-
Legal		14,049	19,765
Professional fees		27,197	100,566
Amortisation of intangible assets	11	169,977	164,310
Depreciation of physical assets	12	36,329	47,811
Loss on disposal of assets	12	25,796	3,243
Total administration expenses		2,511,777	2,945,927
Council project and profession expenses			
Dental Council – fees and expenses		270,163	261,908
Audit and risk and remuneration standing committees		18,361	38,595
Information technology		318,103	150,863
New Zealand and international liaison		(3,685)	118,113
Strategic and organisational planning		64,932	50,197
Registration and recertification standards		14,671	319,933
COVID-19		78,176	-
Scopes of practice		-	1,662
Policy and Quality assurance		-	22,871
Communications – stakeholders		-	8,663
Workforce data analysis		14,800	(740)
Education and accreditation		86,131	174,719
Examinations		-	42,558
Registration		12,477	20,215
Recertification		47,103	12,255
Complaints		117,571	112,505
Fitness to practise		5,639	7,798
Competence assessments and reviews		160,821	176,415
Discipline – overhead recoveries		(6,534)	(13,307)
Discipline – sundry expenses		6,534	13,307
Discipline – professional conduct committees		77,246	147,482
Discipline – Health Practitioners Disciplinary Tribunal		284,268	158,307
Discipline – disciplinary case appeals		-	10,962
Total Council project and profession expenses		1,566,778	1,835,281
Total expenditure		4,078,555	4,781,208

BTSR

Notes to the financial statements

for the year ended 31 March 2021 (continued)

7 Auditor's remuneration

On behalf of the Auditor-General, Baker Tilly Staples Rodway Audit Limited provides audit services to the Council. The total amount recognised for audit fees is \$17,670 (2020: \$16,000). No non-audit services are provided by Baker Tilly Staples Rodway Audit Limited.

8 Cash and cash equivalents

Cash and cash equivalents include the following components.

	2021 \$	2020 \$
Cash at bank	484,658	582,342
Petty cash	-	200
Total cash and cash equivalents	484,658	582,542

9 Investments

	2021 \$	2020 \$
Term deposits – maturing within 12 months of balance date	4,200,000	3,104,128
Total investments	4,200,000	3,104,128

10 Receivables

	2021 \$	2020 \$
Receivables from exchange transactions	97,135	99,427
Provision for doubtful debts - exchange	(51,822)	(78,429)
Interest Receivable - exchange	11,230	25,054
Receivables from exchange transactions	56,542	46,052
Receivables from non-exchange transactions	86,783	8,369
Provision for doubtful debts – non-exchange	(78,634)	-
Receivables from non-exchange transactions	8,149	8,369
Total Receivables	64,691	54,421

BTSR

Notes to the financial statements

for the year ended 31 March 2021 (continued)

11 Intangible assets

Software	2021	2020
	\$	\$
Cost/valuation	1,805,110	1,667,101
Accumulated amortisation	(356,136)	(192,151)
Net book value	1,448,973	1,474,950

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

Software	2021	2020
	\$	\$
Opening balance	1,474,950	1,515,952
Additions	144,000	126,616
Disposals	-	(282,442)
Amortisation	(169,977)	114,825
Closing balance	1,448,973	1,474,950

12 Property, plant and equipment

2021	Office furniture	Computer equipment	Office equipment	Total
	\$	\$	\$	\$
Cost/valuation	-	132,038	21,641	153,678
Accumulated depreciation	-	(99,366)	(21,311)	(120,676)
Net book value	-	32,672	329	33,002

2020	Office furniture	Computer equipment	Office equipment	Total
	\$	\$	\$	\$
Cost/valuation	88,463	183,791	21,641	293,894
Accumulated depreciation	(71,833)	(116,173)	(21,112)	(209,118)
Net book value	16,630	67,618	529	84,777

Notes to the financial statements

for the year ended 31 March 2021 (continued)

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

2021	Office furniture	Office refit	Computer equipment	Office equipment	Total
	\$	\$	\$	\$	\$
Opening balance	16,630	-	67,618	528	84,777
Additions	-	-	10,337	-	10,337
Disposals	(13,567)	-	(12,229)	-	(25,796)
Depreciation	(3,063)	-	(33,068)	(199)	(36,329)
Closing	-	-	32,672	329	33,002

2020	Office furniture	Office refit	Computer equipment	Office equipment	Total
	\$	\$	\$	\$	\$
Opening balance	29,003	-	59,858	1,180	90,041
Additions	-	-	42,793	322	43,115
Disposals	-	-	(10,069)	(2,945)	(13,014)
Depreciation	(12,373)	-	(24,963)	1,971	(35,365)
Closing	16,630	-	67,618	528	84,777

13 Capital work in progress

There was no capital work in progress at the reporting date (2020:nil).

14 Provisions

As per note 17, the Council is jointly and severally liable for the lease of 80 The Terrace with the Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand, New Zealand Medical Radiation Technologists Board and the Pharmacy Council of New Zealand. As the Council continues to meet the lease commitment for 80 The Terrace but is unable to occupy the premises, the lease commitment is considered to be onerous. The provision has been calculated as the minimum amount payable under the contract, less expected recoveries from sub-letting. As per note 12, the value of office fit-out assets that are associated with the lease was impaired to nil as at 31 March 2019. As at the reporting date, the Council has recognised the following provision:

Provision for Onerous Lease	2021	2020
	\$	\$
Opening Balance at 1 April	551,349	415,335
Additional provisions made	-	254,591
Amounts incurred and charged against the provision	(110,635)	(118,578)
Unused amounts reversed	(67,311)	-
Discount unwind	14,894	-
Closing balance at 31 March	388,297	551,349



Notes to the financial statements

for the year ended 31 March 2021 (continued)

15 Movement in equity

Dental Council	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total 2021
	\$	\$	\$	\$	\$	\$
Operational reserves - profession						
Balance 1 April 2020	1,177,877	(61,150)	(191,983)	(20,433)	73,675	977,984
Surplus/(deficit) 2020/21	170,052	39,378	3,313	(7,548)	98,600	303,795
Balance 31 March 2021	1,347,929	(21,772)	(188,670)	(27,981)	172,275	1,281,779
Disciplinary reserves - profession						
Balance 1 April 2020	746,786	35,561	2,878	43,148	42,985	871,359
Surplus/(deficit) 2020/21	316,703	5,164	(1,948)	21,735	(10,572)	331,082
Balance 31 March 2021	1,063,489	40,725	930	64,883	32,413	1,202,441
Total profession reserves	2,411,418	18,953	(187,740)	36,902	204,688	2,484,220
Capital asset reserve - Council						
Balance 1 April 2020						1,165,935
Capital replacement APC fee						113,304
Depreciation, amortisation, loss on disposal of fixed assets						(232,102)
Capital Asset Reserve						1,047,136
Total net assets attributable to the owners of the controlling entity 31 March 2021						3,531,356



Notes to the financial statements

for the year ended 31 March 2021 (continued)

Dental Council	Dentists	Dental hygienists	Dental therapists	Dental Technicians	Oral health therapists	Total 2020
	\$	\$	\$	\$	\$	\$
Operational reserves - profession						
Balance 1 April 2019	1,413,028	(131,338)	(247,245)	29,147	159,706	1,223,298
Surplus/(deficit) 2019/20	(235,151)	5,358	(9,569)	(49,580)	43,630	(245,313)
Transfer between reserves	-	64,831	64,831		(129,661)	-
Balance 31 March 2020	1,177,877	(61,150)	(191,983)	(20,433)	73,675	977,985
Disciplinary reserves - profession						
Balance 1 April 2019	666,873	36,268	43,348	28,004	95,200	869,693
Surplus/(deficit) 2019/20	79,913	(707)	(40,470)	15,144	(52,215)	1,666
Balance 31 March 2020	746,786	35,561	2,878	43,148	42,985	871,359
Total profession reserves	1,924,663	(25,589)	(189,105)	22,715	116,660	1,849,344
Capital asset reserve - Council						
Balance 1 April 2019						1,025,129
Capital replacement APC fee						356,139
Depreciation, amortisation and loss on disposal of fixed assets						(215,332)
Capital Asset Reserve						1,165,935
Total net assets attributable to the owners of the controlling entity 31 March 2020						3,015,278



Notes to the financial statements

for the year ended 31 March 2021 (continued)

16 Related party transactions

Remuneration paid to the Council members

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

	2021 \$	2020 \$
Council members	Fees	Fees
R Whyman	19,935	18,324
A Gray	66,348	51,445
J Aarts	23,565	30,156
K Ferns	-	17,999
K Hazlett	23,339	17,284
C Belich	8,012	6,637
A Cautley	21,526	6,442
R Corrigan	19,734	6,637
M Holdaway	19,908	16,487
J Logan	-	11,655
C Neame	-	9,020
A Niaami Nur	20,557	6,637
G Tahi	18,091	18,292
W Tozer	-	10,224
Total fees paid	241,015	227,238

Grant Thornton performed consultancy services for the Dental Council during the year. Grant Thornton is a related party because the Chair of the Audit and Risk Management Committee is also a partner at Grant Thornton. The value of services provided in the year was \$46,758 (2020: \$168,379). At the year-end, nil was owed to Grant Thornton by the Dental Council (2020: \$30,462).

Key management personnel

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

	2021 \$	2020 \$
Total remuneration	632,741	556,561
Number of persons	3.0	2.6



Notes to the financial statements

for the year ended 31 March 2021 (continued)

17 Leases

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

	2021 \$	2020 \$
Lease of premises 80 The Terrace (Dental Council share)		
Not later than one year	176,611	176,306
Later than one year and no later than five years	255,817	468,489
Later than five years	-	-
	432,428	644,795

The lease agreement at 80 The Terrace (start date 1 November 2014) is in the names of the Dental Council, Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand, New Zealand Medical Radiation Technologists Board and the Pharmacy Council of New Zealand (five responsible authorities) all of which have joint and several liability. This lease expires on 31 October 2023 with a right of renewal of a further six years.

	2021 \$	2020 \$
Lease of premises 80 The Terrace (five responsible authorities)		
Not later than one year	542,611	541,603
Later than one year and no later than five years	786,788	1,438,729
Later than five years	-	-
	1,329,399	1,980,332

	2021 \$	2020 \$
Lease of premises 109 Willis Street (Dental Council share)		
Not later than one year	66,231	91,115
Later than one year and no later than five years	-	60,743
Later than five years	-	-
	66,231	151,858

The lease agreement at 109 Willis St (start date 1 March 2019) is in the names of the Dental Council and the Pharmacy Council of New Zealand (two responsible authorities), both of which have joint and several liability. This lease expires on 14 November 2021 with a right of renewal of a further six years.

	2021 \$	2020 \$
Lease of premises 109 Willis Street (two responsible authorities)		
Not later than one year	132,462	182,230
Later than one year and no later than five years	-	121,487
Later than five years	-	-
	132,462	303,717



Notes to the financial statements

for the year ended 31 March 2021 (continued)

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	2021 \$	2020 \$
Cash and cash equivalents	484,658	581,794
Investments	4,200,000	3,104,128
Receivables from exchange transactions	56,542	46,052
Receivables from non-exchange transactions	8,149	8,369
	4,749,349	3,740,343

Financial liabilities	2021 \$	2020 \$
Accounts payable	646,180	432,495
Employee entitlements	122,358	154,052
	768,538	586,547

19 Capital commitments

There were no capital commitments at the reporting date (2020: none).

20 Contingent liabilities

There were no contingent liabilities at year-end (2020: none).

21 Contingent assets

There were no contingent assets at year-end (2020: none).

22. Subsequent events

There were no subsequent events (2020: none).



Dental Council
Te Kaunihera Tiaki Niho

Dental Council

Te Kaunihera Tiaki Niho

Level 8, Kordia House
109–125 Willis Street, Wellington 6011

PO Box 10–448, Wellington 6143

+64 4 499 4820
inquiries@dcnz.org.nz



www.dcnz.org.nz