

Dental Council
Te Kaunihera Tiaki Niho

Annual Report

2023/2024

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



ANNUAL REPORT 1 APRIL 2023 – 31 MARCH 2024

Safe oral health care for Aotearoa New Zealand

The Dental Council | Te Kaunihera Tiaki Niho is pleased to present this report for the year ended 31 March 2024 to the Minister of Health.

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

Throughout this report:

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

Dental Council
Te Kaunihera Tiaki Niho

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Report from the Chair and Chief Executive

The year in review

Standard business

Accreditation

We had an active year in the accreditation space, accrediting the suite of University of Otago postgraduate programmes, considering the curriculum changes proposed for their dentistry and dental technology programmes, and accrediting the New Zealand Association of Orthodontics' orthodontic auxiliary training programme.

We accredited the first New Zealand-based adult restorative programme introduced by the University of Otago, and received the accreditation submission for the Auckland University of Technology's (AUT) adult care programme. These programmes enable dental therapists and oral health therapists to provide restorative care to adults within their respective scopes.

We also accredited a new component of the AUT oral health programme, which introduced a remote learning option for Northland oral health students with clinical teaching delivered in collaboration with Health NZ, Te Whatu Ora Te Tai Tokerau.

From an international perspective, we were pleased to complete the recognition of the Dental Council of Ireland accredited dentistry programmes. These qualifications are now recognised for registration as a dentist in Aotearoa New Zealand or Ireland. We also completed the Commission on Dental Accreditation of Canada (CDAC) 10-year cyclical

quality assurance review. Observing the University of British Columbia accreditation process provided assurance for continued recognition of CDAC accredited programmes in New Zealand.

Standards

This year prioritised the review of the Infection prevention and control practice standard following the new Australian standard for reprocessing of reusable medical devices. We also began the review of the Sedation practice standard, including an environmental scan of globally comparable guidelines and standards.

Further work on cultural standards is covered later under our strategic initiative deliveries.

Recertification

The contemporary recertification programme, introduced over two years ago, is flexible and outcomes-focused, encouraging the maintenance of competence and professional interaction.

While compliance with the programme has been excellent, making policy adjustments and hearing feedback directly from practitioners is how we will make sure the programme does what it's designed to, and that our policy settings stay relevant.

This year, the first independent survey was completed seeking feedback on the programme from practitioners to ensure the programme remains effective. As a result, two policy changes were made:

- the removal of recertification for practitioners without an annual practising certificate (APC), but still strongly encouraging non-practising practitioners to engage with the programme
- the requirement for practitioners without an APC in the last three years to register a professional peer before applying for an APC.

Complaints and discipline

This year we saw a 150% increase in the number of complaints received – 30% of those complaints related to only two practitioners. The increased volume of complaints, increased complexity and legal challenges stretched our resources significantly.

This required us to streamline processes and engage more practitioners to review complaints and remediate where competence or conduct was below standard.

Registered practitioners were invited to express their interest in participating in competence review and professional conduct committees given the increasing growth in complaints. Twenty-four new committee members were confirmed and completed training.

Other activities

The reclassification of local anaesthetics for dental hygienists and adrenaline for oral health therapists, dental therapists and dental hygienists was gazetted in May 2023. This change removes the need for a prescription or standing order to administer the medicines.

A review of the guidance for the administration of botulinum toxin type A and dermal fillers resulted in oral health therapists and dental hygienists being able to perform these activities following appropriate education and training. This review was completed in response to a request from the New Zealand Oral Health Association.

Collaboration

Reflected in our values, collaboration is essential to our work, including with practitioners, associations, responsible authorities, examining and accrediting bodies here and overseas.

We continued to foster our strong relationships across the sector, including engaging with Ministry of Health, associations, Otago and Auckland Universities, and their students.

Collaboration highlights from the year included:

- developing draft Principles for quality and safe prescribing practice with six other responsible authorities
- ongoing engagement with responsible authorities to explore opportunities to share knowledge and experiences, and collaborate on projects, particularly in relation to joint standards
- sharing our accreditation framework and processes with Pharmacy Council
- the ongoing fostering of our relationship with Te Ao Mārama, New Zealand Māori Dental Association for our work plan
- building our partnerships with international oral health regulators in Australia, Ireland, Canada and the USA, and exploring new relationships with Singapore, as well as learnings from other health regulators on the use and impact of artificial intelligence in health.

Financial performance

The financial year ended with us in a positive financial position and the reserve balances of each profession in surplus, which is aligned with our minimum reserve policy. Carrying positive balances in all reserves ensures that we can meet unforeseen costs and continue to perform our ongoing statutory functions without disruption.

Following consultation with practitioners, the budget for the year ending 31 March 2025 was approved by Council and associated fees and levies were gazetted. This budget allows us to continue delivering our core functions and progress our strategic initiatives.

Strategic plan delivery

Improving health equity and cultural safety

The 2022-2032 Strategic Plan includes our focus on cultural safety and our commitment to improving health equity in Aotearoa New Zealand.

The Ministry of Health developed performance standards across our functions for New Zealand health regulators. The Ministry's performance standards required:

- Including one or more competencies that enable practitioners to interact effectively and respectfully with Māori.
- Ensuring that the principles of equity and Te Tiriti o Waitangi/the Treaty of Waitangi are followed in the implementation of all its functions.

To achieve our strategic objective and address the performance review recommendations we needed to strategically partner with others. We have engaged with subject matter experts, Te Ao Mārama and our key stakeholders, to better understand how our current settings are working in practice.

Two forums were held in February and March where the subject matter experts presented their recent research, and recommended a different regulatory approach for our competencies and standards to include cultural safety and cultural competence for all, and a separate Hauora Māori standard.

Preventing and responding to harm

This year we've been doing an environmental scan on global approaches to risk, compliance, non-compliance and the factors that impact them. Understanding what 'good' looks like, and taking the learnings available, will help inform the work we'll do over the next year as we develop a compliance framework that's fit for purpose for our legislation and frameworks.

Strengthening our regulatory intelligence

Our data strategy targets proactive evidence-based decisions and policy settings and strengthening our overall regulatory intelligence.

This year we have explored the capabilities of our current information technology, business intelligence and data environments, preparing to enhance those environments so that we're operationally ready to support our data strategy.

Thank you

We are thankful for the ongoing support given to the Council as we work together towards a healthier, safer future for all in Aotearoa New Zealand.

Many practitioners and lay members participated in professional conduct, competence review and accreditation committees. They supported us with the delivery of competence programmes, supervision and assessment of overseas qualifications.

Our capable team are professional and committed in their work every day. We made significant progress in bringing our strategic objectives to life while continuing to deliver the high standard of business as usual during a very busy year.

Practitioners and stakeholders engaged with us across a range of meetings, conferences and consultations sharing invaluable insights from the profession and sector.

We would like to take this opportunity to thank Council members, staff, contractors, practitioners and stakeholders for their ongoing contributions.

The year ahead

Standard business

Accreditation

Accreditation reviews scheduled for next year include the new adult restorative programme developed by the Auckland University of Technology (Graduate Certificate in Health Science (Oral Health)) and cyclical reviews of the University of Otago undergraduate programmes.

We will also continue to explore mutual recognition opportunities for overseas dental specialist programmes.

Standards

Work will continue on the review of the Sedation practice standard with findings from the global environmental scan informing discussions with subject matters experts.

Taking the findings from this year's review, we will also be updating the Infection prevention and control practice standard for consultation later in the year.

Registration

A key priority for the coming year will be exploring opportunities to expand recognition of overseas jurisdictions considered comparable to the health and regulatory systems of New Zealand.

We will continue to revisit our operational policies and procedures, looking for opportunities to streamline our processes further, find efficiencies and reduce barriers.

Complaints and discipline

We will continue to explore ways to respond as effectively and efficiently as we can to notifications and complaints, by ongoing investment in our people and processes.

We will invest in knowledge portals that will support staff and contractors to continue delivering effective and efficient regulation, while improving collaboration and strengthening our business continuity.

Collaboration

Between standard and strategic delivery, a lot of our work will focus on policies, processes and integrated data sharing.

Our relationships across the sector will continue to enable us to be intelligence-led and understand patient harm and risk.

Strategic plan delivery

Our strategic plan is living. We'll be regularly reviewing the plan as we progress and as the environment we operate in evolves.

With six new council members being welcomed this year, it's timely to do the first review. With the support of the operations team, Council will complete the review and adjust the strategy where needed.

Improving health equity and cultural safety

We have engaged the services of consultants to work with the Council and Te Ao Mārama to review our cultural competencies and standards. We are committed to getting this right, so will be taking the time needed to engage, reflect and refine along the way. During this process we'll engage all key stakeholders to ensure they have a voice.

Preventing and responding to harm

We will be using the learnings from for our global environmental scan to complete preliminary work on a multifaceted compliance framework. The framework will promote voluntary compliance through education, clearly articulate the risk framework, and be transparent on the regulatory tools that may be used to address non-compliance.

The immediate focus will be on having a richer understanding of practitioners, their risks, and associated factors. After that we can broaden our understanding on the wider health system to better understand actual harm.

Strengthening our regulatory intelligence

We will keep enhancing our IT environment and supporting tools to keep us efficient, effective, and delivering on our data strategy. We will continue to invest in stable and secure platforms to deliver our functions, offer our online services for practitioners, and protect the information we hold.

We plan to move to cloud-based platforms for all our systems, positioning us to offer greater business continuity and support the new data strategy.



Statutory performance review

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

Review recommendations

- Council continues to review and update the Māori practice standard and accreditation standards to reflect the new cultural safety focus as planned, and to continue our journey for equitable Māori participation and leadership in setting priorities, resourcing, implementing and evaluating policy.
- To continue the journey with Te Hā for equitable Māori participation and leadership in setting priorities, resourcing, implementing, and evaluating policy within the Council.

Progress to date

Primary focus for the year has been the review of the required standards. Council's cultural advisory committee, Te Hā, recommended Council apply a holistic approach to the review, and recommended that Council first complete a Critical Tiriti Analysis (CTA) to understand the baseline position and the required level of change needed.

Priorities for the coming year are to continue the review and then consult on the competencies and standards required to be met by oral health practitioners and accredited educational institutions. We will also complete a review of the Te Hā terms of reference as part of CTA recommendations and the Council's strategic plan review. This will ensure its membership composition and focus areas are fit-for-purpose and best empower them to support the Council's activities.



A handwritten signature in black ink, appearing to read 'AS Cautley'.

Andrew Cautley
Chair



A handwritten signature in black ink, appearing to read 'MacKay'.

Marie MacKay
Chief Executive

Overview



What we do

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

Oral health professions and practitioners



Our functions

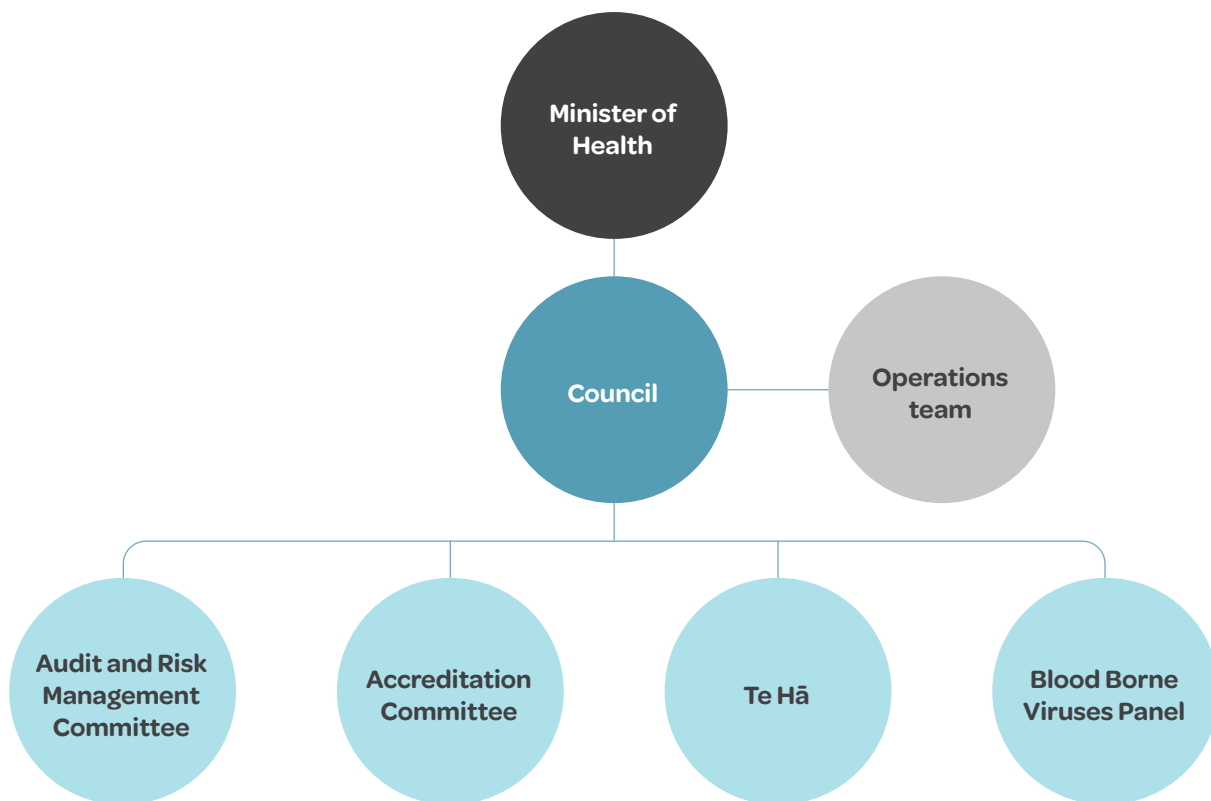
- Setting accreditation standards and competencies for each of the oral health professions.
- Prescribing qualifications, accrediting and monitoring oral health education and training programmes.
- Setting the standards for clinical and cultural competence, and ethical conduct that oral health practitioners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

Who we are

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

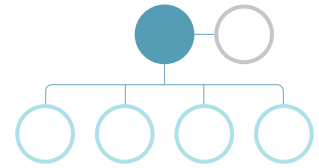
Supporting Council are four sub-committees providing subject matter expertise.

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



Council

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



Council welcomed six new appointments in 2023.

Council carried one vacancy which will be filled through the ministerial appointment process.

There were 17 council meetings held in 2023/24.



Andrew Cautley
Chair | Dental specialist

Appointed November 2019
Current term ends August 2026



Chris Brooks
Dentist

Appointed August 2023
Current term ends August 2025



John Bridgman
Deputy Chair | Dental specialist

Appointed June 2021
Current term ends June 2024



Michelle Lomax
Layperson

Appointed August 2023
Current term ends August 2025



Rosemary Fitzpatrick
Layperson

Appointed June 2021
Current term ends June 2024



Tihema Nicol
Dentist

Appointed August 2023
Current term ends August 2026



Erin Campbell-Day
Dental hygienist

Appointed August 2023
Current term ends August 2025



Helen Tāne
Dental therapist

Appointed August 2023
Current term ends August 2025



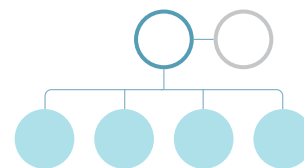
Joanne Choi
Clinical dental technician

Appointed August 2023
Current term ends August 2026

Vacant
Layperson

Committees

Three new members were appointed to committees in 2023, including a member and chair of the accreditation committee, and a deputy chair of the audit and risk committee.



Te Hā, the Council's cultural advisory committee, farewelled an independent member in the year. Council agreed to wait until the strategic plan review is completed before filling this position.

Audit and Risk Management Committee

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

There were four audit and risk committee meetings in 2023/24.

Brent Kennerley, *Chair | Independent member*

Andrew Cautley, *Ex-officio*

Michelle Lomax, *Layperson*

Rosemary Fitzpatrick, *Layperson*

Te Hā

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

Members during 2023/24:

Roxanne Waru, *Chair*

Andrew Cautley, *Ex-officio*

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

Justin Wall (Ngāti Tuwharetoa), *Practitioner*

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

Accreditation Committee

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

There were five accreditation committee meetings in 2023/24.

Prof Ivan Darby, *Chair | Senior dental academic*

Andrew Cautley, *Ex-officio*

Susan Gorrie, *Practitioner*

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

Associate Professor Janet Wallace, *Senior dental academic*

Associate Professor Meegan Hall, *Layperson*

Ian Mercer, *Practitioner*

Blood Borne Viruses Panel (BBV)

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

Members during 2023/24:

Andrew Cautley, *Chair*

Charmaine Pene, *Lay member*

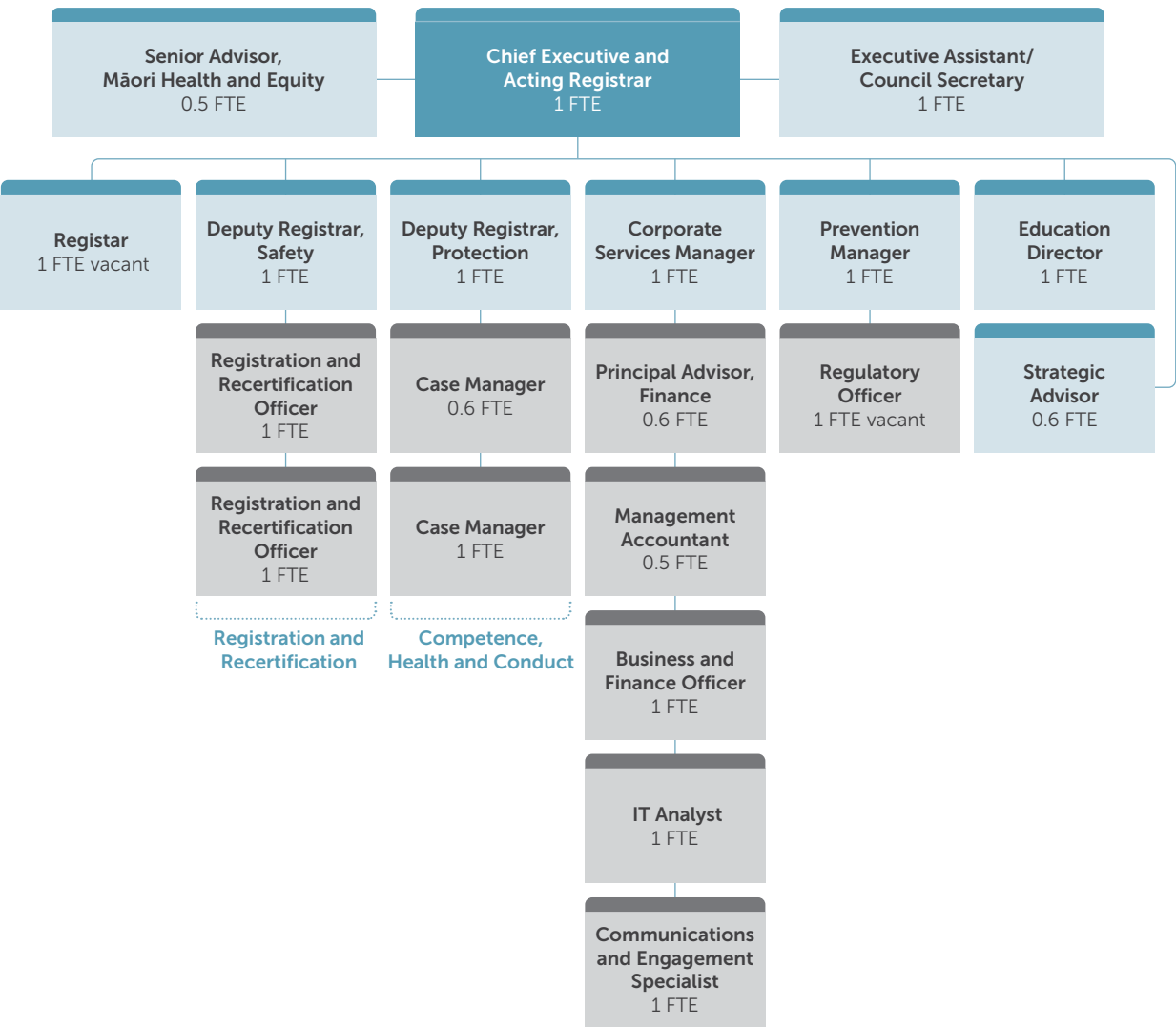
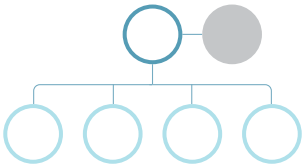
Ed Gane, *Hepatologist*

Mark Thomas, *Infectious diseases physician*

Operations team

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

As at 31 March 2024, the operations team consisted of 15.7 full time equivalent permanent staff (FTE).



Acknowledgements

Council and the operations team would like to acknowledge the passing of two highly regarded professionals who each made significant contributions to the Council, the profession and beyond.

Robyn Corrigan
Whaea Robyn (Ngāti Kahu) joined Council as lay person in 2019, and fulfilled the role as Deputy Chair from February 2022 to July 2023. Whaea Robyn had a distinguished career in social work spanning over 30 years. We were humbled to have her wisdom and perspective in our mahi. We extend our condolences to Robyn’s whānau.

Mark Rodgers
Mark joined the Council as Registrar in January 2009. Over the course of nearly 15 years Mark was an invaluable member of the operations team, shifting our regulatory practices and in the development of new frameworks for the future regulation of the professions. Over the years Mark contributed across all regulatory authorities to build robust and pragmatic approaches to keep patients safe and uphold the principles of law, while being risk-proportional and fair. His contribution will be longstanding and he is deeply missed by those who worked alongside him.

The way we work

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

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

We use a right-touch risk-based approach.

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

Our strategic plan

Our vision

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

Our regulatory role and purpose

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

Our strategic objective

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

Our values

What's most important to our work

Respect

Integrity

Collaboration

Our strategic objective

To achieve this, we will focus on:

Giving effect to Te Tiriti o Waitangi

Continuing to build on strong regulatory foundations

Enabling competent and safe oral health practice

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

Better understanding patients' oral health care experiences

Learning, sharing and educating collaboratively

Contributing to the wider health sector and regulatory systems



Our strategic outcomes

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

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

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

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

Regulated parties encourage professional improvement

Te Kaunihera | the Council is a credible regulator

Our strategic initiatives

How we will achieve our goals:

Improving health equity and cultural safety

We will strategically partner with others to improve health equity

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

Preventing and responding to harm

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

Strengthening our regulatory intelligence

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

Accreditation



The Council accredits and monitors all New Zealand prescribed dental programmes that lead to registration. The purpose of accreditation is both to assure the quality of education and training and to promote the continuous improvement of the programmes to ensure they reflect contemporary practice. An accreditation committee advises the Council on general accreditation matters and whether new or accredited programmes meet the standards.

New Zealand accredited programmes

This year the Council accredited the first New Zealand-based adult restorative programme – the University of Otago Postgraduate Certificate in Health Sciences (endorsed in Adult Restorative Dental Care) programme. Oral health therapists and dental therapists that complete the programme will be able to provide adult restorative care to patients within their scopes of practice. The programme was accredited until 31 December 2028, subject to some implementation conditions. The conditions are there to make sure mentors get the right amount of guidance to support the students' learning and keep patients safe. Mentors are the ones that supervise the in-practice clinical training.

One of the ways we monitor accredited programmes is through five-yearly, in-depth cyclical reviews to confirm the programmes are still meeting the accreditation standards. In 2023, the following programmes were reviewed and re-accredited until 31 December 2028:

- The University of Otago 2023 postgraduate programmes in endodontics, oral pathology, oral surgery, orthodontics, paediatric dentistry, periodontology, prosthodontics, community dentistry and clinical dental technology.

A condition to strengthen the cultural safety component was placed on the postgraduate programmes. The clinical dental technology programme was accredited subject to conditions that will be monitored over the next year.

The conditions related to potential adverse behaviours within the programme, review of patient screening, continued roll-out of digital workflow, and increased collaboration with dental specialties – in particular with prosthodontics.

- The New Zealand Association of Orthodontists, Orthodontic Auxiliary Training Programme.

This programme was accredited subject to conditions on strengthened content in professional obligations as health professionals, cultural safety, formalised programme review, and assessment standardisation.

The reports of these cyclical reviews can be found on our website.

Other monitoring this year included:

- Tracking progress and closing conditions from the 2022 accreditation review of the Auckland University of Technology (AUT) Bachelor of Health Science in Oral Health.
- The AUT oral health programme also introduced a Northland remote learning model, with clinical teaching in collaboration with Health New Zealand, Te Whatu Ora Te Tai Tokerau. This new delivery component was accredited subject to conditions on implementation assurances. These included monitoring the consistency, comparability and standard setting of the clinical education and assessments, synchronous training with the Auckland campus, and formalising some clinical exposures.
- Curriculum changes for the University of Otago Bachelor of Dental Surgery (BDS), BDS honours, and Bachelor of Dental Technology programmes.

These curriculum reviews were supported by their respective advisory groups to ensure the programmes remained contemporary, fit-for-purpose, and incorporated cultural safety. Given the nature of the proposed changes, the Council completed desktop reviews to confirm the programmes continued to meet the accreditation standards.

The Council supported the changes and will monitor the implementation of these changes as part of the 2024 accreditation review.

The University of Otago oral and maxillofacial surgery, oral medicine and special needs dentistry programmes withdrew from New Zealand accreditation. There were no active students enrolled at the time. These programmes can re-submit for New Zealand accreditation at any time.

Australasian and other international prescribed qualifications

To ensure graduates meet the cultural competence requirements of section 118(i):

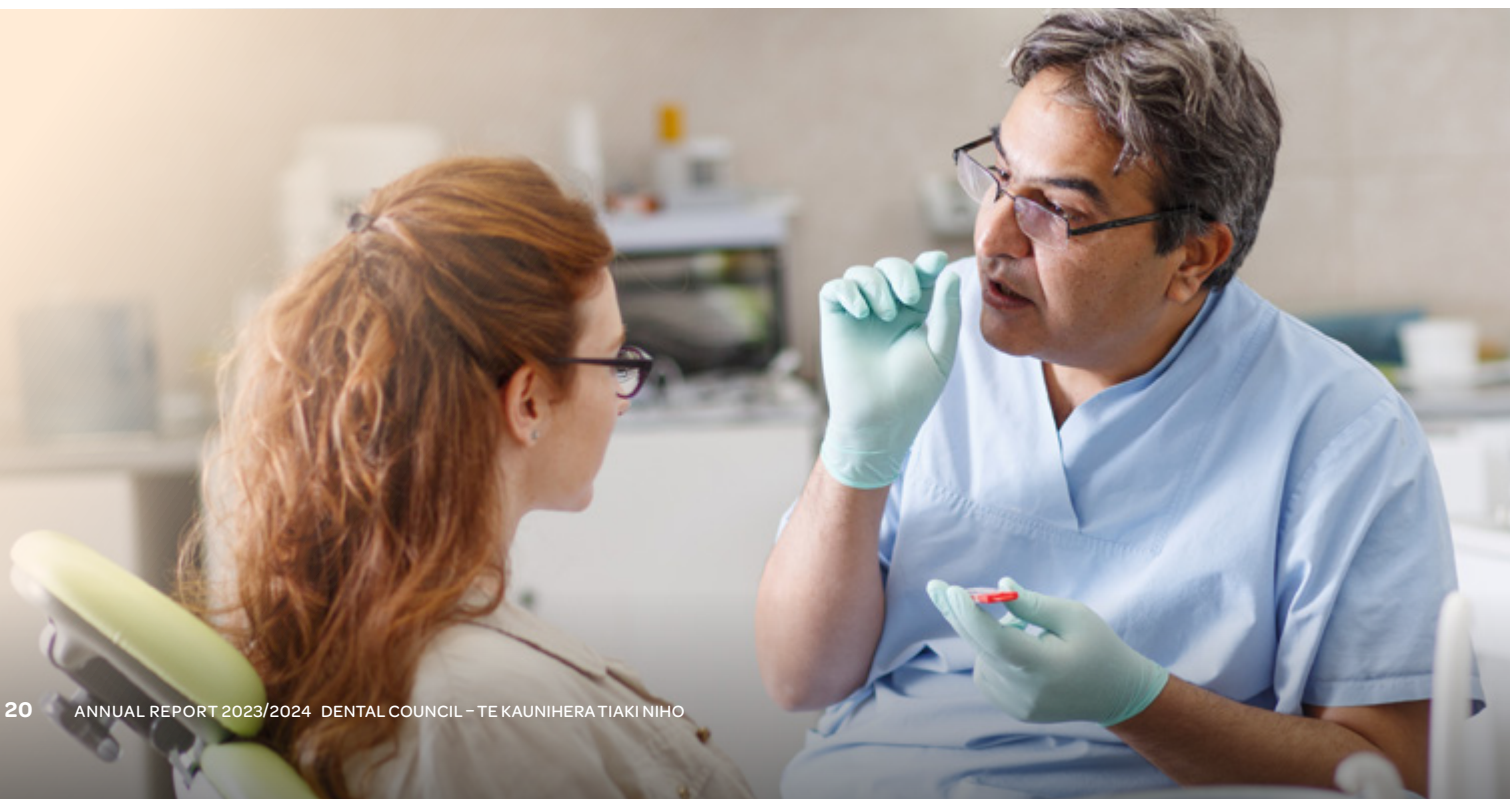
- The University of Melbourne Graduate Certificate in Dental Therapy (Advanced Clinical Practice) cultural competence accreditation condition was signed off as being met.
- Progress on the cultural competence accreditation condition for the Fellowship of the Royal Australasian College of Dental Surgeons (Oral and Maxillofacial Surgery) was monitored with further reporting scheduled for the next year.

The Royal College of Pathologists of Australasia Fellowship in Oral and Maxillofacial Pathology programme withdrew its accreditation from New Zealand but indicated it will maintain its accreditation in Australia.

The Council recognises the Commission on Dental Accreditation of Canada (CDAC) accredited dentistry programmes in New Zealand. As part of ongoing monitoring, we observed the accreditation review of the University of British Columbia Doctor of Dental Medicine Programme. Overall, the CDAC accreditation process continues to align well with New Zealand accreditation processes, and other comparable jurisdictions such as Australia and Ireland. No concerns were raised.

Strategic plan delivery

Accreditation will play an important role in the strategic initiative to improve health equity and cultural safety by setting educational standards for cultural safety, cultural competence and Hauora Māori. The accreditation committee have been supporting the work to understand our current position and explore our future holistic framework.



Accreditation status of New Zealand accredited oral health programmes as at 31 March 2024

Title	Provider	Status	Expiry date
Bachelor of Dental Surgery	University of Otago	Accreditation	31/12/2024
Bachelor of Dental Surgery (Honours)	University of Otago	Accreditation	31/12/2024
Master of Community Dentistry	University of Otago	Accreditation with conditions	31/12/2028
Doctor of Clinical Dentistry <ul style="list-style-type: none"> • Endodontics • Oral pathology • Oral surgery • Orthodontics • Paediatric dentistry • Periodontology • Prosthodontics 	University of Otago	Accreditation with conditions	31/12/2028
Fellowship in Oral and Maxillofacial Surgery	Royal Australasian College of Dental Surgeons	Accreditation with a condition	31/12/2027
Bachelor of Oral Health	University of Otago	Accreditation	31/12/2024
Bachelor of Health Science in Oral Health BHSc (Oral Health)	Auckland University of Technology	Accreditation with conditions	31/12/2027
Bachelor of Dental Technology	University of Otago	Accreditation	31/12/2024
Bachelor of Dental Technology (Honours)	University of Otago	Accreditation	31/12/2024
Postgraduate Diploma in Clinical Dental Technology	University of Otago	Accreditation with conditions	31/12/2028
Certificate of Orthodontic Assisting	New Zealand Association of Orthodontists: Orthodontic Auxiliary Training Programme	Accreditation with conditions	31/12/2028

Accredited Adult restorative programmes

Graduate Certificate in Dental Therapy (Advanced Clinical Practice)	University of Melbourne	Accreditation	31/12/2027
Postgraduate Certificate in Health Sciences (endorsed in Adult Restorative Dental Care)	University of Otago	Accreditation with conditions	31/12/2028

Accreditation expired during period

Doctor of Clinical Dentistry <ul style="list-style-type: none"> • Oral and maxillofacial surgery • Oral medicine • Special needs dentistry 	University of Otago	Accreditation	31/12/2023
Fellowship in Oral and Maxillofacial Pathology	Royal College of Pathologists of Australasia	Accreditation	31/12/2023

At a glance

as at 31 March 2024

Registration numbers

6

**oral health
professions
regulated**

- Dentists and dental specialists (12)
- Dental therapists
- Oral health therapists
- Dental hygienists and orthodontic auxiliaries
- Dental technicians
- Clinical dental technicians

Individual practitioner count

5,409

individual oral
health practitioners
registered

Registrations by scope of practice

5,989

practitioners registered
in one or more scopes
of practice

Registration applications received

77

overseas
prescribed
applications

47

applications for
registration under
Trans-Tasman Mutual
Recognition Act 1997

53

applications for
individual assessment of
overseas non-prescribed
qualifications

74

registration-related supervision and oversight cases managed

Additions and removals by scope of practice

352

new registrations
granted

185

registrations
removed

67%

new registrants with qualifications
from Aotearoa New Zealand



252

qualifications
from Aotearoa
New Zealand

125

qualifications
from overseas

Practising numbers and regulatory interventions

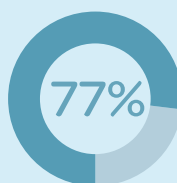
4,897

annual practising certificates (APC) held by practitioners allowing them to practise across **6 professions** and **21 scopes of practice**



542

complaints received by the Council



complaints received from patients



Competence

2

unsatisfactory results of competence or recertification programme

14

competence programmes managed

9

competence reviews managed

5

competence-related supervision orders

Conduct

6

cases before professional conduct committees for investigation



1

practitioner's registration cancelled via order



Health

22

new health notifications received



20

health requirements monitored



Registration and annual practising certificates



The Council regulates oral health practitioners in six professions. The Council authorises the registration of oral health practitioners and is responsible for maintaining a register of oral health practitioners. The following table shows the number of practitioners registered in each profession.

Registered practitioners by profession*	2023/24	2022/23
Dentists and dental specialists	3,349	3,266
Oral health therapists	973	903
Dental hygienists	433	448
Dental therapists	307	334
Dental technicians	368	375
Clinical dental technicians	260	255
TOTAL REGISTERED BY PROFESSION	5,690	5,581

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

Registrations and APCs by scope of practice	Registrations		APCs held	
	2023/24	2022/23	2023/24	2022/23
Profession – Dentistry				
General dental practice	3,150	3,076	2,533	2,503
Endodontic specialist	42	39	31	27
Oral and maxillofacial surgery specialist	60	57	48	45
Oral medicine specialist	8	8	8	8
Oral pathology specialist	9	9	6	6
Oral surgery specialist	20	19	14	14
Orthodontic specialist	145	147	109	117
Paediatric dentistry specialist	32	32	23	21
Periodontic specialist	54	52	40	36
Prosthodontic specialist	48	51	34	37
Public health dentistry specialist	28	29	24	24
Restorative dentistry specialist	5	5	4	4
Special needs dentistry specialist	20	19	17	17
Total – Dentistry	3,621	3,543	2,891	2,859
Profession – Oral health therapy				
Oral health therapy practice	973	903	838	845
Total – Oral health therapy	973	903	838	845
Profession – Dental hygiene				
Dental hygiene practice	302	322	241	287
Orthodontic auxiliary practice	138	137	107	127
Total – Dental hygiene	440	459	348	414
Profession – Dental therapy				
Dental therapy practice	307	334	264	302
Adult care in dental therapy practice	7	6	6	6
Total – Dental therapy	314	340	270	308
Profession – Dental technology				
Dental technology practice	368	375	305	336
Total – Dental technology	368	375	305	336
Profession – Clinical dental technology				
Clinical dental technology practice	260	255	232	239
Implant overdentures in clinical dental technology practice	13	13	13	13
Total – Clinical dental technology	273	268	245	252
TOTAL	5,989	5,888	4,897	5,014

Additions to the register

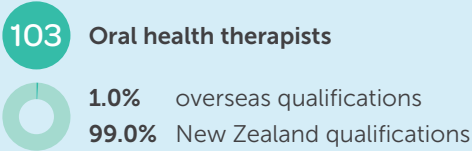
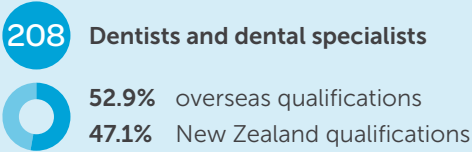
Applications for registration

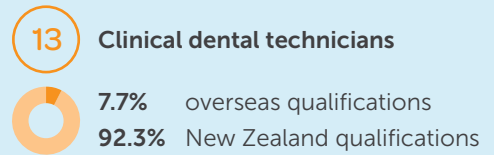
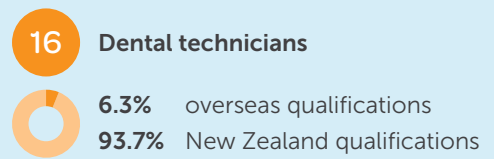
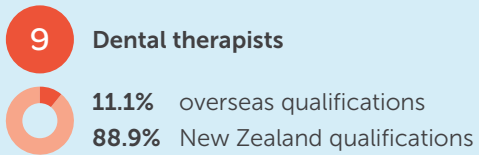
	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Pending	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Dentists and dental specialists												
New Zealand graduate	–	3	94	86	86	85	–	–	1	4	7	–
New Zealand prescribed	3	–	9	10	7	4	–	–	4	3	1	3
TTMR	1	4	43	26	31	25	–	–	9	4	4	1
Overseas prescribed qualification	17	14	63	57	55	41	–	–	9	13	16	17
Individual assessment of non-prescribed qualification	13	19	44	27	8	13	5	3	13	17	31	13
Council examinations	–	2	6	6	1	4	–	–	3	4	2	–
Restorations	–	–	4	5	4	4	–	–	–	1	–	–
Oral health therapists												
New Zealand graduate	2	4	99	112	97	107	–	–	1	7	3	2
New Zealand prescribed	1	–	2	1	1	–	–	–	1	–	1	1
TTMR	–	–	2	6	1	5	–	–	–	1	1	–
Overseas prescribed qualification	–	–	2	–	1	–	–	–	–	–	1	–
Individual assessment of non-prescribed qualification	–	–	–	1	–	–	–	–	–	1	–	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	–	4	1	3	1	–	–	–	–	1	–
Dental hygienists												
New Zealand prescribed	3	1	17	14	13	9	–	1	2	2	5	3
TTMR	–	–	–	–	–	–	–	–	–	–	–	–
Overseas prescribed qualification	3	2	11	10	9	9	–	–	2	–	3	3
Individual assessment of non-prescribed qualification	–	1	5	–	–	–	–	1	3	–	2	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	2	4	3	2	4	–	–	–	1	2	–

	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Pending	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Dental therapists												
New Zealand prescribed	–	–	–	1	–	–	–	1	–	–	–	–
TTMR	–	–	–	1	–	–	–	–	–	1	–	–
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	–	–	–	1	–	–	–	–	–	1	–	–
Council examinations	–	–	1	–	–	–	–	–	1	–	–	–
Restorations	–	2	2	–	2	2	–	–	–	–	–	–
Dental technicians												
New Zealand graduate	2	4	17	10	15	12	–	–	–	–	4	2
New Zealand prescribed	–	–	5	1	2	1	–	–	–	–	3	–
Overseas prescribed qualification	–	–	1	–	–	–	–	–	–	–	1	–
Individual assessment of non-prescribed qualification	–	–	4	1	–	–	–	–	1	1	3	–
Council examinations	–	–	1	–	–	–	–	–	1	–	–	–
Restorations	–	–	1	–	1	–	–	–	–	–	–	–
Clinical dental technicians												
New Zealand graduate	1	5	9	8	10	12	–	–	–	–	–	1
New Zealand prescribed	–	–	2	–	1	–	–	–	–	–	1	–
TTMR	–	–	2	–	1	–	–	–	–	–	1	–
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	–	1	–	–	–	–	–	1	–	–	–	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	–	1	–	1	–	–	–	–	–	–	–

Registrations granted by country of qualification

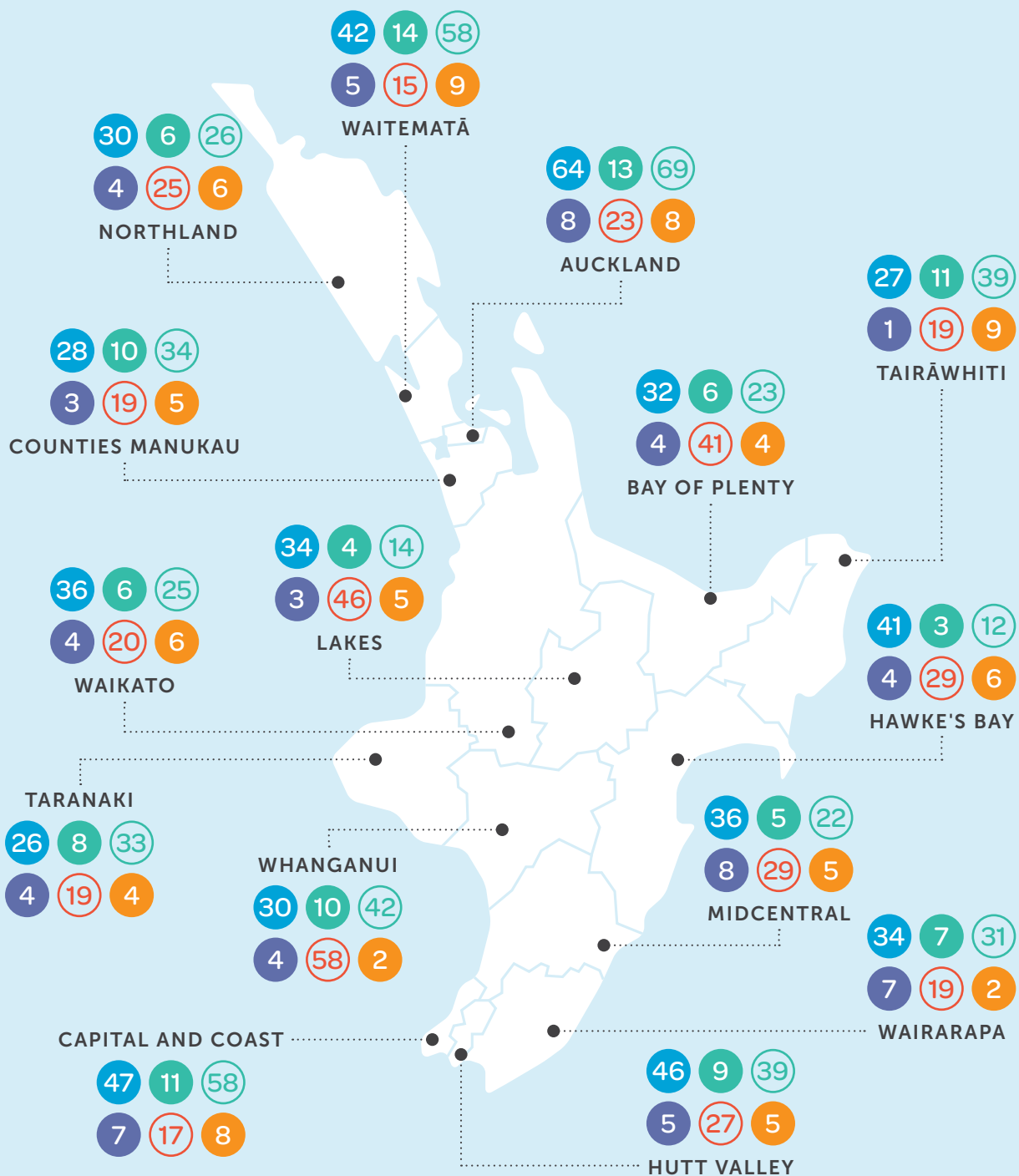
Overall





The oral health professions

Oral health practitioners by location

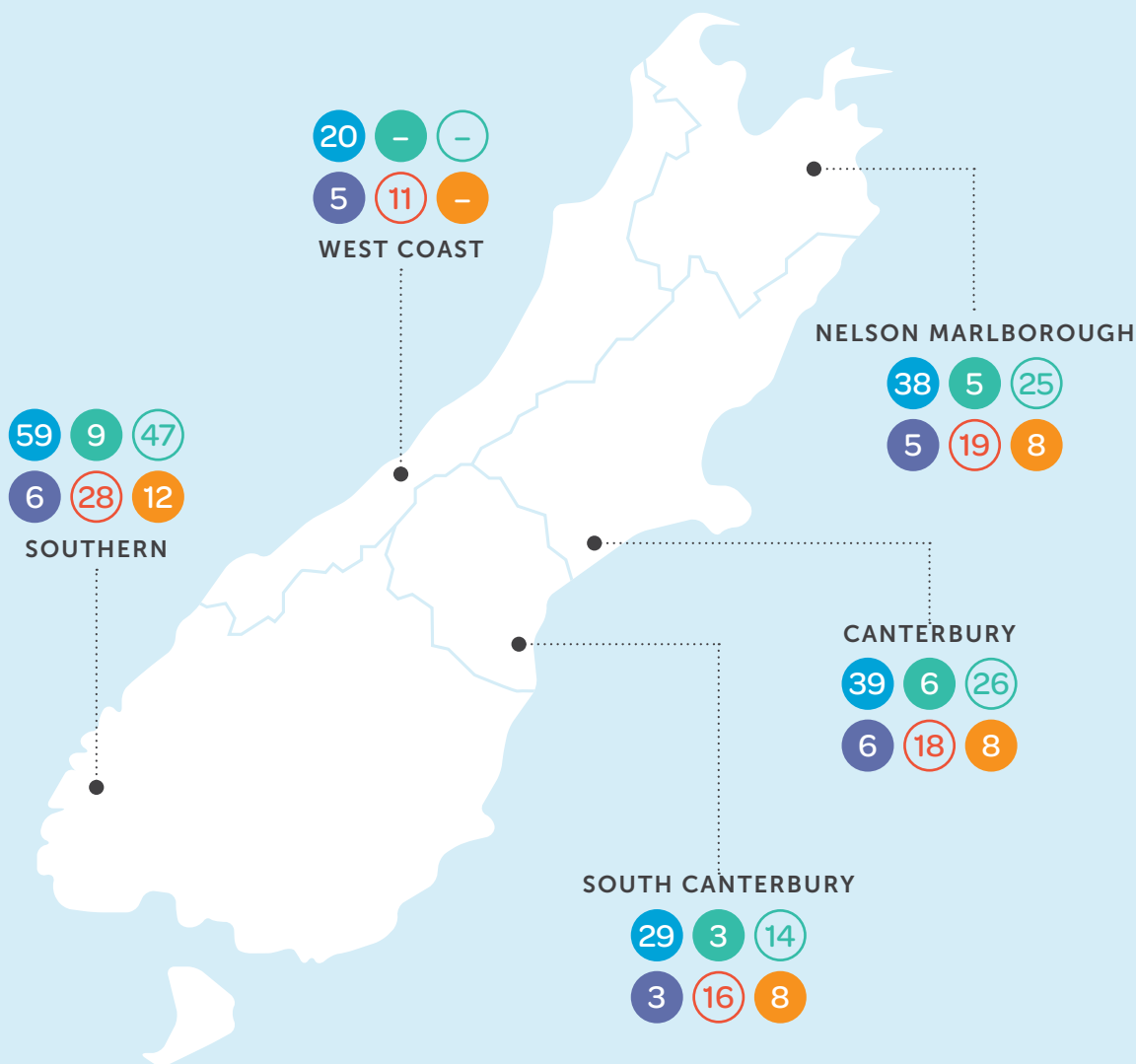


The map shows the distribution of each profession in each public health region

The numbers shown reflect workforce density – being the number of FTE practitioners as at the end of the 2023 workforce report year

Overall

- 41 Dentists and dental specialists**
FTE per 100,000 inhabitants over 15 years old
- 9 Oral health therapists**
FTE per 100,000 inhabitants over 15 years old
- 37 Oral health therapists**
FTE per 100,000 inhabitants under 15 years old
- 5 Dental hygienists and orthodontic auxiliaries**
FTE per 100,000 inhabitants over 15 years old
- 23 Dental therapists**
FTE per 100,000 inhabitants under 15 years old
- 7 Dental technicians and clinical dental technicians**
FTE per 100,000 inhabitants over 15 years old



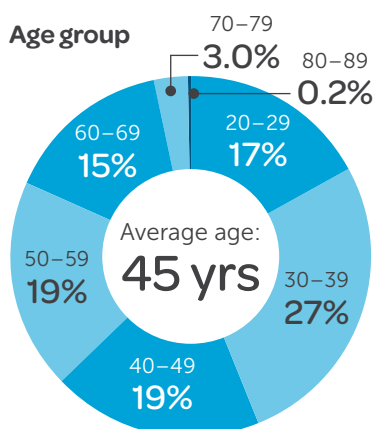
Dentists and dental specialists

Demographics

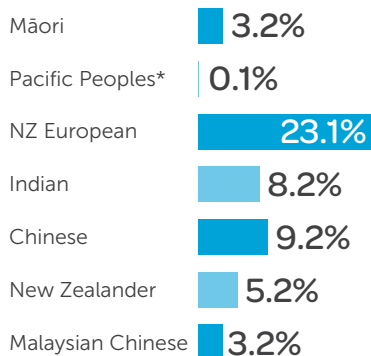
Gender



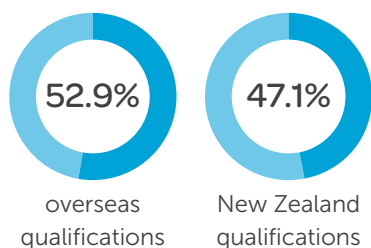
Age group



Ethnicity



New registrants with overseas or local qualifications



Registration and practising

	2023/24	2022/23
Dentist and dental specialists registered by profession	3,349	3,226
Dentist and dental specialists registered by scope of practice	3,621	3,543
Percentage of dentists and dental specialists holding an APC in their relevant scope (or scopes) of practice	80%	81%
Removed from register	114	123
• Voluntarily removed (section 142 or 144(3) of the Act)	110	120
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	–	–
• On notification of death	4	3

Competence, conduct and fitness to practise

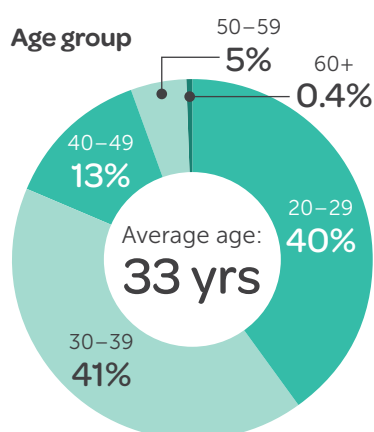
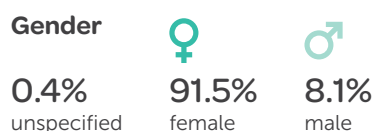
	2023/24	2022/23
Registration		
Scope and practice conditions	8	6
Registration-related supervision	14	7
Registration-related oversight	38	34
Competence		
Competence review	9	10
Competence programme	14	13
Competence-related supervision orders	5	9
Oversight cases	1	–
Competence-related scope or practising limitations	2	11
Individual recertification programmes	2	–
Health		
Health monitoring	11	8
Discipline		
Professional conduct committee	5	4
Health Practitioners Disciplinary Tribunal	–	3
Practitioner registration cancelled due to order*	1	1

* Outcome of a HPDT charge of professional misconduct

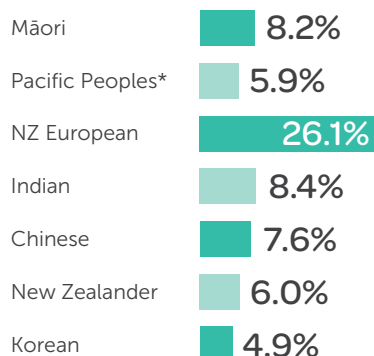
* Pacific Peoples counts as per Stats NZ classification, and includes the following ethnicities as relevant: Pacific peoples, not further defined; Samoan; Cook Islands Maori; Tongan; Niuean; Tokelauan; Fijian; Indigenous Australian; Hawaiian; Kiribati.

Oral health therapists

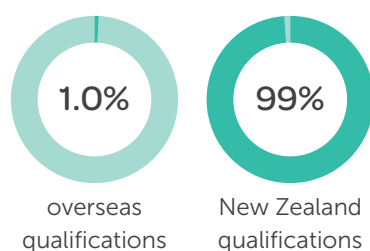
Demographics



Ethnicity



New registrants with overseas or local qualifications



Registration and practising

	2023/24	2022/23
Oral health therapists registered by profession	973	903
Percentage of oral health therapists holding an APC in their relevant scope (or scopes) of practice	86%	94%
Approved applications for removal of exclusion	11	2
• Orthodontic procedures	–	–
• Restorative treatment on patients 18 years and older	11	2
Removed from register	21	22
• Voluntarily removed (section 142 or 144(3) of the Act)	21	18
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	–	4
• On notification of death	–	–

Competence, conduct and fitness to practise

	2023/24	2022/23
Registration		
Scope and practice conditions	7	6
Registration-related supervision	2	–
Registration-related oversight	1	2
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	1
Health		
Health monitoring	4	3
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

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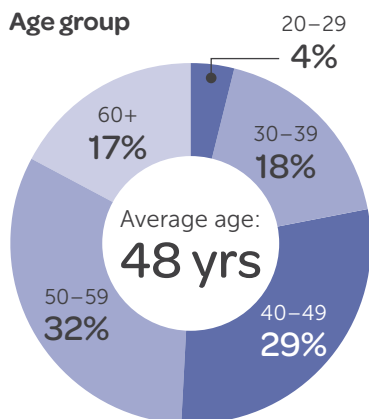
Dental hygienists

Demographics

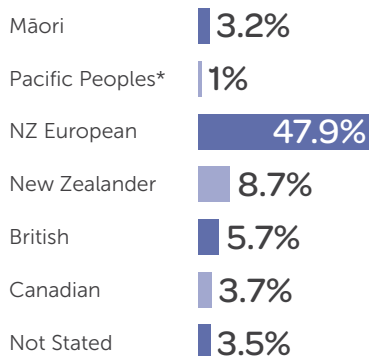
Gender



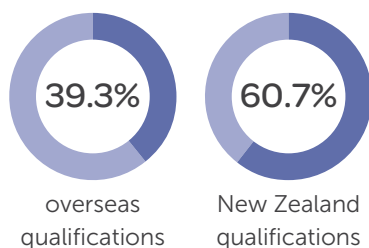
Age group



Ethnicity



New registrants with overseas or local qualifications



Registration and practising

	2023/24	2022/23
Dental hygienists registered by profession	433	448
Dental hygienists registered by scope of practice	440	459
Percentage of dental hygienists holding an APC in their relevant scope (or scopes) of practice	79%	90%
Approved applications for removal of exclusion	7	36
• Orthodontic procedures	–	1
• Local anaesthesia	2	13
• Extra-oral radiography	3	11
• Intra-oral radiography	2	11
Removed from register	22	37
• Voluntarily removed (section 142 or 144(3) of the Act)	22	35
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	–	2
• On notification of death	–	–

Competence, conduct and fitness to practise

	2023/24	2022/23
Registration		
Scope and practice conditions	24	28
Registration-related supervision	4	1
Registration-related oversight	2	1
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	1	–
Discipline		
Professional conduct committee	1	–
Health Practitioners Disciplinary Tribunal	–	–

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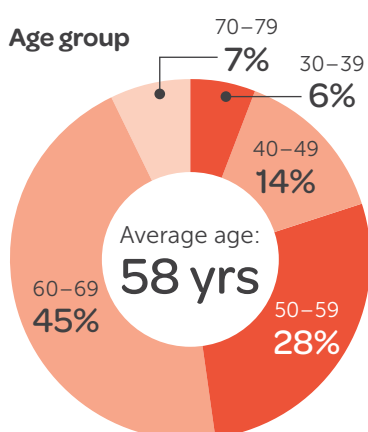
Dental therapists

Demographics

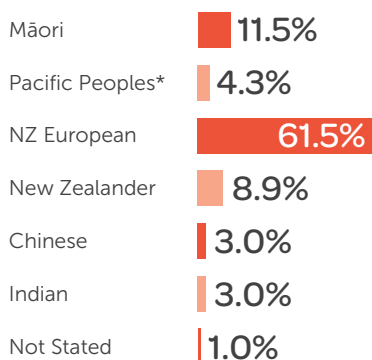
Gender



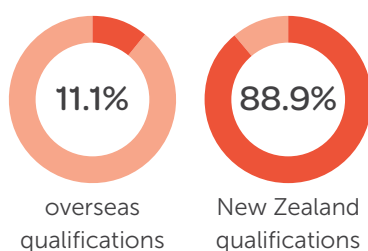
Age group



Ethnicity



New registrants with overseas or local qualifications



Registration and practising

	2023/24	2022/23
Dental therapists registered by profession	307	334
Percentage of dental therapists holding an APC in their relevant scope (or scopes) of practice	86%	91%
Approved adult care in dental therapy – additional scope	1	–
Approved applications for removal of exclusion	3	1
• Pulpotomies	1	1
• Stainless steel crowns	2	–
• Radiography	–	–
• Diagnostic radiography	–	–
Removed from register	12	32
• Voluntarily removed (section 142 or 144(3) of the Act)	11	30
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	–	1
• On notification of death	1	1

Competence, conduct and fitness to practise

	2023/24	2022/23
Registration		
Scope and practice conditions	6	11
Registration-related supervision	5	–
Registration-related oversight	1	1
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	1	–
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

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Dental technicians

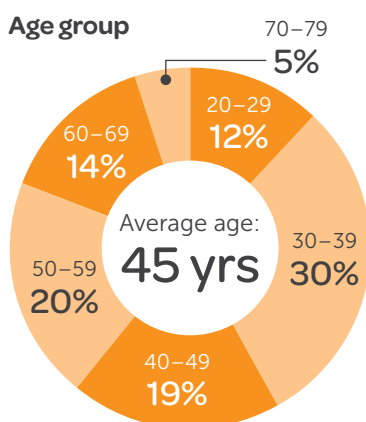
Demographics

Dental technicians and clinical dental technicians

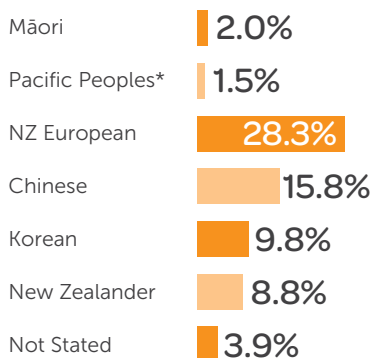
Gender



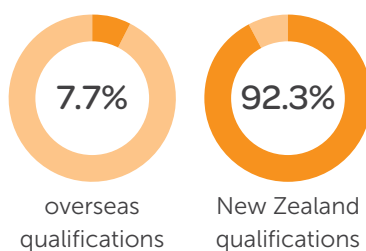
Age group



Ethnicity



New registrants with overseas or local qualifications



Registration and practising

Dental technicians

	2023/24	2022/23
Dental technicians registered by profession	368	375
Percentage of dental technicians holding an APC in their relevant scope (or scopes) of practice	83%	90%
Removed from register	11	31
• Voluntarily removed (section 142 or 144(3) of the Act)	10	21
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	–	10
• On notification of death	1	–

Competence, conduct and fitness to practise

Dental technicians

	2023/24	2022/23
Registration		
Scope and practice conditions	8	7
Registration-related supervision	5	1
Registration-related oversight	1	1
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	1	–
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

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

Clinical dental technicians

Registration and practising

Clinical dental technicians

	2023/24	2022/23
Clinical dental technicians registered by profession	260	255
Percentage of clinical dental technicians holding an APC in their relevant scope (or scopes) of practice	89%	94%
Removed from register	5	11
• Voluntarily removed (section 142 or 144(3) of the Act)	5	6
• Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner	–	5
• On notification of death	–	–

Competence, conduct and fitness to practise

Clinical dental technicians

	2023/24	2022/23
Registration		
Scope and practice conditions	1	1
Registration-related supervision	1	–
Registration-related oversight	–	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health monitoring	2	1
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

Competence and fitness to practise



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

Competence

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

When we receive a notification or complaint that relates to an oral health practitioner's competence, we consider whether it raises questions about deficiencies in their competence. If it does, we make further inquiries and may undertake a practice visit, professional conversation, monitoring, or consider whether formal action, such as ordering a competence review, is appropriate.

Competence notifications by source

Source	Health Practitioners Competence Assurance Act 2003 – section	2023/24	2022/23
Oral health practitioner	34(1)	8	3
Health and Disability Commissioner	34(2)	4	4
Employer	34(3)	2	2
Other		53	8
TOTAL		67	17

Outcomes of competence notifications*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	Existing	New	Closed	Still active			
		2023/24	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Pending		–	8	–	–	–	8	–
Inquiries and preliminary assessments	36	9	59	12	35	11	33	8
No further action		–	41	2	41	2	–	–
Notification of risk of harm to public	35	14	6	5	7	2	13	14
Orders concerning competence	38	37	6	7	15	4	28	34
Interim suspension/conditions	39	4	6	4	3	5	7	4
Competence programme	40	11	3	7	4	1	10	12
Individual recertification programme	41	2	–	2	2	–	–	2
Unsatisfactory results of competence or recertification programme	43	–	2	–	2	–	–	–
Competence review		4	5	6	5	6	4	4
Other action		–	–	–	–	–	–	–
Voluntarily removed from register		–	–	1	–	1	–	–
TOTAL		81	136	46	114	32	103	78

* 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.

The five new competence reviews ordered are similar to that of the previous year (six), with five reviews completed this year.

The three new competence programmes ordered are less than half of those ordered the previous year (seven). A total of 14 programmes were managed during the year (one more than the last year), with four practitioners completing their competence programme requirements during the year.

The nature of the new competence matters to be addressed through competence programmes included:

- professional standards and ethical principles
- practice standards
 - informed consent
 - patient records and privacy of health information
 - infection prevention and control
- assessment, diagnosis and treatment planning
- radiography
- clinical management, including periodontics, orthodontics and oral surgery.

In 2023/24 the Council ordered:



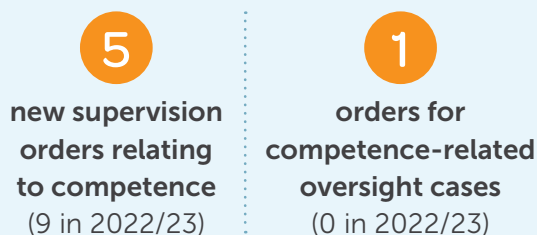
In 2023/24 the Council managed:



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.

In 2023/24 the Council made:



Recertification

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

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

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

In 2023/24 the Council closed:

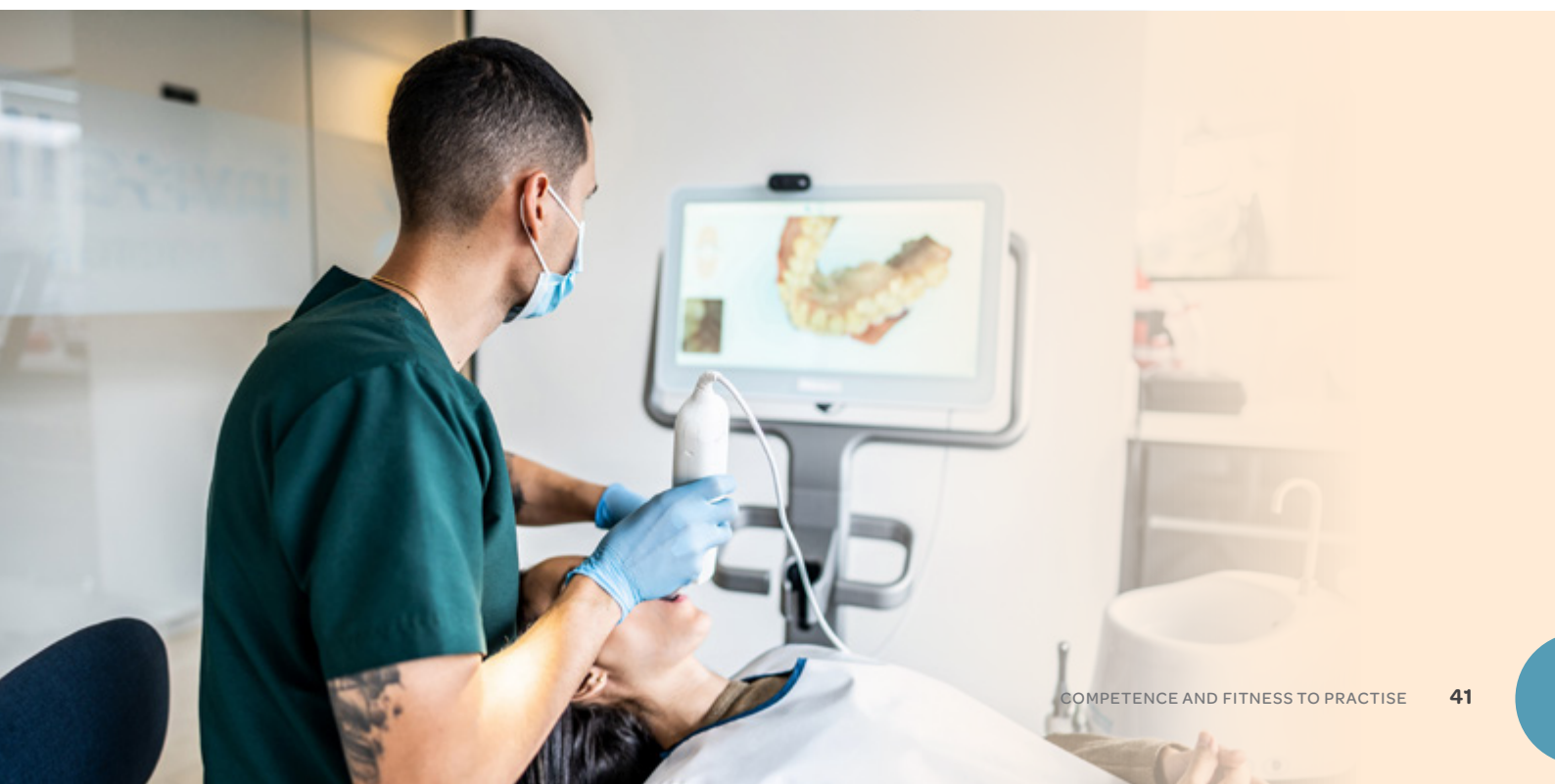
2 individual recertification programmes (from 2022/23)

No new individual recertification programmes were ordered this year.

Fitness to practise

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

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



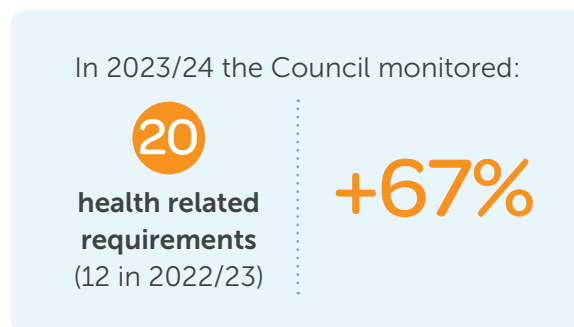
Health

Oral health practitioners, like anyone else, get ill and suffer injury. If a practitioner develops a physical or mental health problem, it may affect their ability to practise safely, endangering patients and the public. To protect the health and safety of the public, the Act sets out a regime for the notification and management of practitioner health issues.

In 2023/24, the Council ordered 8 new health monitoring requirements and monitored 20 overall. (12 in 2022/23).

The Council received 22 new notifications, 14 were self-declared by practitioners - which is positive, 1 from an employer, 5 from health practitioners and 2 from a health service.

Reviews of these notifications resulted in 23 outcomes. In addition to the health monitoring requirements, outcomes included 1 suspension



from practice, 1 voluntary removal, 1 referral to a professional conduct committee, and a change to their scope of practice.

The 22 notifications related to a range of issues, including:

- 4 drug use disorder
- 2 alcohol use disorder
- 10 physical conditions
- 6 psychiatric.

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	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Health service	45(1)(a)	–	–	2	–	2	–	–	–
Health practitioner	45(1)(b)	–	–	5	2	5	2	–	–
Employer	45(1)(c)	–	–	1	2	1	2	–	–
Medical Officer of Health	45(1)(d)	–	–	–	–	–	–	–	–
Any person	45(3)	–	–	–	–	–	–	–	–
Person involved with education	45(5)	–	–	–	–	–	–	–	–
Self-notification		1	–	14	5	11	4	4	1
Other regulatory authority		–	–	–	–	–	–	–	–
Professional conduct committee	80(2)(b)	–	–	–	–	–	–	–	–
TOTAL		1	–	22	9	19	8	4	1

Outcomes of health notifications

A notification can result in one or more outcomes.

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	2023/24	2022/23
No further action		6	2
Order medical examination	49	1	1
Conditions	48	–	1
Restrictions imposed	50	–	–
Voluntary undertaking		7	2
Still under review		–	1
Alteration of scope	21	1	–
Professional conduct committee	68(1)	1	–
Suspension	50(3)(b)	1	–
Voluntary removal		1	–
Other action		5	5
TOTAL		23	12



A photograph of a modern dental clinic. In the foreground, a white dental chair is partially visible. Above it, a large, multi-lens dental operating light is mounted. To the left, a white cabinet holds a tissue box. In the background, a large window looks out onto a green landscape. Various dental instruments and hoses are visible on the right side of the chair.

Complaints and discipline

Complaints

We receive complaints from many different sources, and the actions we take depend on the nature of the complaint and who has made it. The Code of Health and Disability Services Consumers' Rights establishes the rights of health consumers and the duties of health service providers. The Council works with the Health and Disability Commissioner (HDC) to ensure the public and oral health practitioners have access to a fair and responsive complaints and discipline process.

This year we saw a significant increase (150%) in the number of complaints received, although 30% of those complaints related to two practitioners. Excluding those, it is still an 81% increase in complaints received.

Of the complaints, around 71% required no further action, 15% were referred to the HDC, 12% had other actions taken, and 1% were referred to a PCC. Other actions often involved educational correction measures, inquiries and competence reviews.

The number of complaints we received sits much higher than the number of complaints that are acted on. This is a reflection of the volume of complaints fielded regarding matters outside of our jurisdiction, such as financial disputes.

During 2023/24 the Council received:



Complaints from various sources and outcomes

Source	Complaints 2023/24	No further action	Other action	Referred to Professional Conduct Committee	Referred to the Health and Disability Commissioner	Complaints 2022/23
Consumer/patients	417	312	20	2	80	144
Health and Disability Commissioner	18	14	4	–	–	14
Oral health practitioner	29	14	11	2	2	16
Other health practitioner	28	18	9	1	–	5
Courts notice of conviction	–	–	–	–	–	–
Employer	7	5	2	–	–	3
Self-notifications	28	17	10	–	1	13
Other	15	8	7	–	–	14
TOTAL	542	388	63	5	83	209

Discipline

The Council manages notifications that relate to the appropriateness of an oral health practitioner’s conduct, or the safety of the oral practitioner’s practice. The Council refers these notifications to a Professional Conduct Committee (PCC) where further investigation is required.

In 2023/24 the Council managed 6 PCC cases – five new and one open from the previous year. This is two more cases compared with 2022/23. These cases are increasingly becoming more complex in nature and scope. Accordingly, none of these cases concluded this year.

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

Professional conduct committee cases

Source	2023/24	Outcome(s)
Patients	2	Pending
Oral health practitioner	2	
Ministry of health	1	
Other*	1	
TOTAL	6	

* Failed monitoring.

In 2023/24 the Council managed:

6

professional conduct committee cases
 (4 in 2022/23)

However, Council may take interim action where it considers an oral health practitioner poses a risk of harm to the public whilst an HDC, PCC or criminal investigation is undertaken. This can include imposing conditions on the oral health practitioner’s practice or suspending the oral practitioner’s practising certificate.

PCC investigations can take a significant amount of time depending on the nature of the complaint, the number of complainants involved, and if additional related information is received. This is beyond the Council’s control.

Nature of issues*
Unprofessional behaviour
Breach of ethical principles and professional standards
Breach of professional boundaries
Practising without APC and outside scope of practice
Breach of condition on practice
Breach health voluntary undertaking
Misuse of controlled substances
Lack of engagement with regulator on concerns raised

* Investigations can cover multiple areas of concern.



Health Practitioners Disciplinary Tribunal

The Health Practitioners Disciplinary Tribunal (HPDT) hears and decides disciplinary charges brought against registered health practitioners. Charges may be brought by a Professional Conduct Committee (PCC) or the Director of Proceedings of the Health and Disability Commissioner's office.

The Council had no new HPDT cases in 2023/24, however, two cases from previous years were ongoing, and continued to incur costs as outlined below.

Appeals

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

A 2022 HPDT decision to remove a practitioner's registration was appealed in the High Court of New Zealand. On 2 October 2023 the appeal was dismissed, upholding the original HPDT decision.

The second HPDT case reported is under appeal in the High Court.

Case costs

Costs associated with conduct matters are often large, unpredictable, and can span multiple financial years, particularly when they are referred to the HPDT, or the decision appealed.

Cases where the PCC makes recommendations to the Council and does not lay a charge before the HPDT are not cost recoverable.

Summary of open HPDT case costs

PCC cost HPDT case 1 (opened in February 2019)	\$88,845
PCC cost HPDT case 2 (opened in August 2020)	\$9,006
Total PCC cost for two open HPDT cases	\$97,851
HPDT cost case 1 (opened in August 2020)	\$512,302*
HPDT cost case 2 (opened in December 2020)	\$267,549**
Total HPDT cost	\$779,851
Total costs awarded by the Tribunal	\$150,000
Appeal costs recovered as agreed	\$35,130
Total costs recovered	\$185,130
OVERALL NET COST TO DENTAL COUNCIL**	\$692,572***

* Closed after appeal in October 2023.

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

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

Judicial reviews

A judicial review application was filed by New Zealand Doctors Speaking Out with Science (NZDSOS) in November 2023 against both the Medical Council and Dental Council.

The application was for the review of a guidance statement issued by the Medical Council and Dental Council in April 2021 concerning the COVID-19 vaccination of health practitioners, and the provision of advice to patients about COVID-19 vaccination.

The case is expected to be heard by the High Court later in 2024.

Costs associated with this case are not recoverable.





Our financial performance 2023/24

The Council is pleased to present the financial statements and notes of the Dental Council for the year ended 31 March 2024, including an unqualified audit report.

This section provides commentary to these statements.

Financial performance

Our audited financial statements to 31 March 2024 see the Council deliver a small profit of \$14,584. When we finalised our budget consultation in October 2022, we had budgeted to make a loss of \$702,245.

This difference between our actual and budgeted results is a surplus of \$716,829. This consists of \$382,250 of additional unbudgeted income, and \$334,579 of reduced spending against budget.

The surplus of \$716,829 is reflected in an increase in our overall reserves.

Reserves

Whilst we released a budget in October 2022 that planned for a loss, it is important to note that it is our reserves that better represent our financial strength. When we set each budget, a key outcome from the process is our desired closing level of reserves across each of our professions. Reserves reflect our ability to “weather a storm”. For Operational reserves this storm may be our ability to respond to a pandemic, relocate following an earthquake or other natural disaster, or react to changes in business requirements that may be imposed upon us. For Disciplinary reserves this will be ensuring we hold enough money to respond to increases in disciplinary activity.

Where we have a variance in actual expenses or income to budget, we create movements that are ultimately reflected in our reserve balances. Excess reserve balances are then returned to practitioners each year by way of an offset against the fees and levies we charge in future years.

Income

After a few uncertain years through the pandemic, our budget reflected the expectation that economic activity would pick up. We are pleased to report our income exceeded those expectations across most areas. There were two large contributing factors for our additional income – disciplinary costs awarded by the HPDT, and higher than expected interest earned on the cash investments we hold.

Expenses

The cost of operating the Council, our administrative expenses, were lower than budgeted by \$12,369. The Council's project and profession expenses were underspent to budget by \$322,211. A large component of this underspend was in competence costs that, due to their nature, are inconsistent year to year and can be difficult to budget. We also saw a reduction in various other expenditure as we shifted some of our business priorities.

The Council made material savings to budget by adopting more virtual meetings, negotiating the early exit of the lease on our previous premises that were below earthquake building standards, and reducing our overall office-related operating expenditure.

Our spending on information technology was materially above budget. This reflects the need to provide an increasingly secure and complex infrastructure. We expect this to remain the case as information technology evolves at a relentless pace. We were also above budget on some other projects, particularly in relation to work around defining our cultural safety journey. As noted on page 48 of this report, our costs in relation to HPDT matters continues to be high.

Financial position

The Council's net financial position (assets less liabilities) remained strong with \$3.738 m of net assets. This position has been stable over the last three years as follows:

	31 March 2024 \$'000	31 March 2023 \$'000	31 March 2022 \$'000
Total assets	\$6,660	\$6,265	\$5,862
Total liabilities	(\$2,922)	(\$2,541)	(\$2,129)
NET ASSETS	\$3,738	\$3,724	\$3,733

Reserves

Net assets are allocated into three types of reserve: operational, disciplinary and capital. Operational and disciplinary reserves are then broken down further by profession.

Operational

The operational reserve is used to fund the Council's general operations such as our regulation, notifications, competence reviews, standards and regulatory monitoring. It also covers office costs, information technology, general projects, and daily operations. This reserve is funded through the APC fee.

Disciplinary

The disciplinary reserve is used to fund costs related to professional conduct matters that may go before a conduct committee or the Health Practitioners Disciplinary Tribunal. This reserve is funded through disciplinary levies. These costs can be substantial, unpredictable, and can span multiple financial years.

Capital

The capital reserve funds our assets, including our integrated IT platform. This reserve has historically been funded from a capital replacement fee that forms part of the APC. With no significant capital expenditure planned, this reserve is being wound down and returned to practitioners via the annual APC process.

We're pleased to report that the reserve balances across all professions are in a surplus position, and continue to adhere to our reserves policy.

The disciplinary levy for the 2023/24 year saw the Council return monies to practitioners on the basis that we held excess reserves. We note that managing disciplinary reserves is complex given we need to predict future cases and their costs. Although we budget to maintain adequate reserves, the Council has the authority under the Act to impose additional disciplinary levies if necessary, though our aim is always to maintain sufficient reserves to avoid this.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE DENTAL COUNCIL OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

Opinion

We have audited the financial statements of the Council that comprise the statement of financial position as at 31 March 2024, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Council:

- present fairly, in all material respects:
 - its financial position as at 31 March 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 24 July 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Council for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

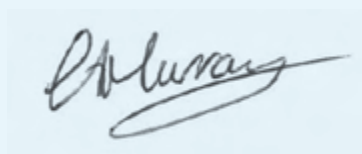
We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Independence

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

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



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand

Statement of comprehensive revenue and expenses

for the year ended 31 March 2024

	Note	31 March 2024	31 March 2023
		\$	\$
Revenue from non-exchange transactions			
Annual practising certificate fees	5	4,406,914	3,658,124
Disciplinary levies	5	(186,161)	149,029
Discipline fines/costs recovered		185,894	99,000
Retention on dental register (non-practising) fees		132,373	114,021
		4,539,020	4,020,174
Revenue from exchange transactions			
Revenue from exchange transactions	6	1,007,285	549,814
		1,007,285	549,814
Total revenue		5,546,305	4,569,988
Expenses as per schedules			
Administration expenses	7	2,844,605	2,879,471
Council project and profession expenses	7	2,687,116	1,699,604
Total expenses		5,531,721	4,579,075
Total surplus/(deficit) for the year		14,584	(9,087)
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expense for the year		14,584	(9,087)
Total operational revenue and expense for the year	15	663,779	185,107
Total disciplinary revenue and expense for the year	15	(441,498)	(4,533)
Total capital asset revenue and expense for the year	15	(207,697)	(189,661)
Total comprehensive revenue and expense for the year		14,584	(9,087)

Signed for and on behalf of Council members who authorised these financial statements for issue on 9 July 2024



Andrew Cautley
Chair



John Bridgman
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 2024

	Note	31 March 2024	31 March 2023
		\$	\$
Current Assets			
Cash and cash equivalents	9,18	1,314,769	3,153,855
Short-term investments	9,18	3,946,136	1,789,724
Receivables from exchange transactions	11,18	249,390	42,716
Receivables from non-exchange transactions	11,18	157,091	124,969
Prepayments		52,077	59,527
		5,719,463	5,170,791
Non-current Assets			
Intangible assets	12	565,792	683,069
Property, plant and equipment	13	375,133	410,954
		940,925	1,094,023
Total assets		6,660,388	6,264,814
Current Liabilities			
Accounts payable	18	245,840	306,315
Liability for onerous lease	14,17,18	-	123,816
Fitout lease liability	17,18	53,808	49,684
Other liabilities	18	306,142	66,440
Revenue in advance		1,573,292	1,409,269
Employee entitlements	18	339,796	177,411
Goods and services tax payable	18	201,276	152,421
		2,720,154	2,285,356
Non-current liabilities			
Term fitout lease liability	17,18	201,987	255,795
		201,987	255,795
Total liabilities		2,922,141	2,541,151
Net assets		3,738,247	3,723,663
Equity			
Operational reserves - profession	15	2,141,488	1,477,709
Disciplinary reserves - profession	15	947,549	1,389,047
Capital asset reserve - Council	15	649,210	856,907
Total net assets attributable to the owners of the controlling entity		3,738,247	3,723,663

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



Statement of changes in equity

For the year end 31 March 2024

	Note	Operational Reserve	Disciplinary Reserve	Capital Asset Reserve	Total equity
		\$	\$	\$	\$
Opening balance 1 April 2023	15	1,477,709	1,389,047	856,907	3,723,663
Surplus/(deficit) for the year	15	663,779	(441,498)	(207,697)	14,584
Closing equity 31 March 2024		2,141,488	947,549	649,210	3,738,247
Opening balance 1 April 2022	15	1,292,602	1,393,580	1,046,568	3,732,750
Surplus/(deficit) for the year	15	185,107	(4,533)	(189,661)	(9,087)
Closing equity 31 March 2023		1,477,709	1,389,047	856,907	3,723,663

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



Statement of cash flows

For the year end 31 March 2024

	Note	31 March 2024	31 March 2023
		\$	\$
Cash flows from operating activities			
Receipts			
Receipts from annual practising certificate fees and disciplinary levies (non-exchange)		4,384,776	3,818,604
Receipts from other non-exchange transactions		286,145	213,021
Receipts from exchange transactions		628,469	479,629
Interest received		172,142	64,806
		5,471,532	4,576,060
Payments			
Payments to suppliers and employees		5,049,964	4,366,289
		5,049,964	4,366,289
Net cash flows from operating activities		421,568	209,771
Cash flows from investing activities			
Receipts			
Net withdrawal of short-term investments		-	160,276
		-	160,276
Payments			
Net purchase of property, plant and equipment and intangibles		54,558	106,311
Net placement of short-term investments		2,156,412	-
		2,210,970	106,311
Net cash flows from investing activities		(2,210,970)	53,965
Cash flows from financing activities			
Payments			
Finance lease payments		49,684	60,072
Net cash flows from financing activities		49,684	60,072
Net (decrease)/increase in cash and cash equivalents		(1,839,086)	203,664
Cash and cash equivalents at 1 April		3,153,855	2,950,191
Cash and cash equivalents at 31 March		1,314,769	3,153,855
This is represented by:			
Bank accounts	9	914,769	2,660,102
Term deposits with a term less than three months	9	400,000	493,753
Cash and cash equivalents at 31 March		1,314,769	3,153,855

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



Notes to the financial statements

for the year ended 31 March 2024

1. Reporting entity

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

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

These financial statements have been approved and were authorised for issue by the Council on 9 July 2024.

2. Basis of preparation

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

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

3. Summary of accounting policies

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

3.1. Basis of measurement

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

3.2. Changes in Accounting Policy

Changes to PBE IPSAS 1 Presentation of Financial Reports

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

3.3. Functional and presentational currency

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

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

3.4. Revenue

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

Revenue from non-exchange transactions

Annual practising certificate fees

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

Disciplinary levies

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

Disciplinary fines and recoveries

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

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

Retention on the dental register non-practising fees

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

Revenue from exchange transactions

Professional standards fees recovered

Professional standards fees recovered represent the recovery of costs from individual practitioners undergoing competence, recertification, and fitness to practise programmes ordered by the Council. Revenue from these exchange transactions is recognised when the service has been rendered.

Interest revenue

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

All other revenue

All other revenue from exchange transactions is recognised when the service has been rendered.

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

3.5. Financial instruments

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

Financial assets

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

Term deposits

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

Receivables

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

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

Financial liabilities

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

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

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

3.6. Cash and cash equivalents

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

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

3.7. Short-term investments

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

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

3.8. Property, plant and equipment

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

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

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

- office refit 16.67% per annum
- office equipment 10% per annum
- computer equipment 30 - 55% per annum

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

Impairment of property, plant and equipment

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

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

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

3.8. Property, plant and equipment (continued)

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

Critical accounting estimates and assumptions

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

3.9. Capital work in progress

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

3.10. Intangible assets

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

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

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

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

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

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

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

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

3.11. Leases

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

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

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

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

3.12. Employee benefits

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

3.13. Income tax

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

3.14. Goods and services tax

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

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

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

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

3.15. Equity

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

Operational reserves

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

Disciplinary reserves

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

Capital asset reserve

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

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

4. Significant accounting judgements, estimates and assumptions

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

Judgements

In the process of applying the accounting policies, management has made certain judgements that affect these financial statements. Where applicable the notes to the financial statements detail the judgements made.

Except as stated in the notes, the Council has not made any significant judgements that would have a material impact on the financial statements.

Estimates and assumptions

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

Accrued expenses

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

Useful lives and residual values

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

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

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

Recoverability of receivables

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

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

5. Annual practising fees and disciplinary levies

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

Annual practising fee and disciplinary levy by profession

Profession	2024	2024	2023	2023
	\$	\$	\$	\$
	Annual practising fees	Disciplinary levies	Annual practising fees	Disciplinary levies
Dentists and dental specialists	2,918,370	(149,708)	2,366,912	157,947
Dental therapists	287,449	(22,626)	260,712	3,556
Dental hygienists and orthodontic auxiliaries	298,851	(2,400)	267,848	(6,553)
Dental technicians and clinical dental technicians	255,759	(7,243)	231,561	(5,133)
Oral health therapists	646,485	(4,184)	531,091	(788)
Total fees and levies	4,406,914	(186,161)	3,658,124	149,029

6. Revenue from exchange transactions

	Note	2024	2023
		\$	\$
Interest on cash and investments		201,431	70,185
Sale of dental register extracts and administration fees		8,234	6,413
Certificate of good standing fees		19,690	14,464
Registration fees		487,261	298,158
Restoration to dental register fees		8,801	3,609
Accreditation contributions		219,544	85,225
New Zealand dental registration examination fees		9,425	-
Competence, recertification, and fitness to practise contributions		52,899	71,760
Total revenue		1,007,285	549,814

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

7. Components of net surplus

Expenditure	Note	2024	2023
Administration expenses		\$	\$
Personnel costs		1,657,122	1,906,622
Contractor costs		464,604	159,776
Telephone		12,567	13,167
Photocopying, printing, postage and couriers		7,773	10,257
Doubtful debts		-	111,703
Office expenses		37,942	86,194
Publications and media monitoring		37,196	26,971
Audit fees	8	19,706	21,255
Rent and building outgoings		159,056	119,272
Rent and building outgoings - release of provision	14	-	(54,472)
Other building outgoings		711	26,957
Insurance		84,825	83,722
Bank charges		65,883	40,402
Finance cost (discount unwind on provision)	14	-	13,968
Lease interest		22,643	21,789
Legal		40,464	25,080
Professional fees		26,416	77,147
Amortisation of intangible assets	12	117,278	116,228
Depreciation of physical assets	13	90,379	75,403
Loss/(gain) on disposal of assets	13	40	(1,970)
Total administration expenses		2,844,605	2,879,471
Council project and profession expenses			
Dental Council and Committee fees and expenses		360,783	339,201
Information technology		390,337	394,848
New Zealand and international liaison		83,245	58,540
Strategic and organisational planning		162,299	57,099
Standards framework		107,263	39,407
Workforce data analysis		2,380	15,000
Education and accreditation		299,784	105,761
Examinations		40,390	31,987
Registration		265,958	102,545
Recertification		60,700	6,492
Complaints		122,154	72,530
Fitness to practise		9,644	6,340
Competence assessments and reviews		339,077	181,585
Discipline – professional conduct committees		214,767	65,234
Discipline – Health Practitioners Disciplinary Tribunal		228,335	223,035
Total Council project and profession expenses		2,687,116	1,699,604
Total expenditure		5,531,721	4,579,075

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

8. Auditor's remuneration

On behalf of the Auditor-General, Baker Tilly Staples Rodway Audit Limited provides audit services to the Council. The total amount recognised for audit fees for the current financial year under review is \$19,706 (2023: \$21,255). No other services are provided by Baker Tilly Staples Rodway Audit Limited.

9. Cash and cash equivalents

Cash and cash equivalents include the following components.

	2024	2023
	\$	\$
Cash at bank	914,769	2,660,102
Term deposits – term to maturity less than three months	400,000	493,753
Total cash and cash equivalents	1,314,769	3,153,855

10. Investments

	2024	2023
	\$	\$
Term deposits – term to maturity between 3 and 12 months	3,946,136	1,789,724
Total investments	3,946,136	1,789,724

11. Receivables

	2024	2023
	\$	\$
Receivables from exchange transactions	343,567	166,182
Provision for doubtful debts - exchange	(141,434)	(141,434)
Interest receivable - exchange	47,257	17,968
Receivables from exchange transactions	249,390	42,716
Receivables from non-exchange transactions	157,091	124,969
Total receivables	406,481	167,685

12. Intangible assets

Software	2024	2023
	\$	\$
Cost/valuation	1,134,820	1,134,820
Accumulated amortisation	(569,028)	(451,751)
Net book value	565,792	683,069

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

12. Intangible assets (continued)

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

Software	2024	2023
	\$	\$
Opening balance	683,069	797,297
Additions/transfer	-	2,000
Amortisation	(117,277)	(116,228)
Closing balance	565,792	683,069

13. Property, plant and equipment

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

2023	Office Fitout	Computer equipment	Office equipment	Total
	\$	\$	\$	\$
Cost/valuation	343,763	104,496	85,506	533,765
Accumulated depreciation	(47,745)	(68,819)	(6,426)	(122,810)
Net book value	296,018	35,677	79,260	410,955

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

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

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

2023	Office Fitout	Computer equipment	Office equipment	Total
	\$	\$	\$	\$
Opening balance	-	14,643	-	14,643
Additions	343,763	42,445	85,506	471,714
Depreciation	(47,745)	(21,413)	(6,427)	(75,403)
Closing	296,018	35,677	79,259	410,954

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

14. Onerous lease

As per note 17, the Council was jointly and severally liable for the lease of 80 The Terrace with the Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand, and the Pharmacy Council of New Zealand. The joint lessors completed negotiations with the lessor to exit the lease with effect from 20 May 2023.

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

Liability for onerous lease	2024 \$	2023 \$
Opening balance	123,816	-
Amounts incurred and charged	(123,816)	-
Transfer from provision	-	123,816
Closing	-	123,816

Provision for onerous lease	2024 \$	2023 \$
Opening Balance	-	301,373
Unused amount reversed/additional provision made	-	(54,472)
Amounts incurred and charged	-	(137,054)
Discount unwind	-	13,968
Transfer to liability	-	(123,816)
Total	-	-

Lease of premises 80 The Terrace	2024 \$	2023 \$
Not later than one year	-	123,816
	-	123,816

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

15. Movement in equity

2024	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total
	\$	\$	\$	\$	\$	\$
Operational reserves - profession						
Balance 1 April 2023	1,375,417	23,977	(5,815)	37,175	46,955	1,477,709
Surplus	457,657	88,453	89,917	8,120	19,632	663,779
Balance 31 March 2024	1,833,074	112,430	84,102	45,295	66,587	2,141,488

Disciplinary reserves - profession						
Balance 1 April 2023	1,237,378	30,611	48,823	34,680	37,555	1,389,047
Deficit	(394,638)	(12,807)	(22,626)	(7,243)	(4,184)	(441,498)
Balance 31 March 2024	842,740	17,804	26,197	27,437	33,371	947,549
Total profession reserves	2,675,814	130,234	110,299	72,732	99,958	3,089,037

Capital asset reserve – Council						
Balance 1 April 2023						856,907
Capital replacement APC fee						-
Depreciation, amortisation, asset disposal losses						(207,697)
Capital Asset Reserve						649,210
Total net assets attributable to the owners of the controlling entity						3,738,247

2023	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total
	\$	\$	\$	\$	\$	\$
Operational reserves - profession						
Balance 1 April 2022	1,226,802	11,222	(49,431)	32,074	71,935	1,292,602
Surplus/(deficit)	148,615	12,755	43,616	5,101	(24,980)	185,107
Balance 31 March 2023	1,375,417	23,977	(5,815)	37,175	46,955	1,477,709

Disciplinary reserves – profession						
Balance 1 April 2022	1,232,993	37,164	45,267	39,813	38,342	1,393,580
Surplus/(deficit)	4,384	(6,553)	3,556	(5,133)	(787)	(4,533)
Balance 31 March 2023	1,237,378	30,611	48,823	34,680	37,555	1,389,047
Total profession reserves	2,612,795	54,588	43,008	71,855	84,510	2,866,756

Capital asset reserve – Council						
Balance 1 April 2022						1,046,568
Capital replacement APC fee						-
Depreciation, amortisation, asset disposal losses						(189,661)
Capital Asset Reserve						856,907
Total net assets attributable to the owners of the controlling entity						3,723,663

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

16. Related party transactions

Remuneration paid to Council members

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

Council Member	2024 \$	2023 \$
A Gray	-	11,188
J Aarts	9,899	23,557
R Fitzpatrick	26,738	24,660
A Cautley	83,244	69,463
R Corrigan	10,062	21,222
M Holdaway	9,546	19,953
C Pene	12,548	20,054
J Bridgman	27,296	25,920
A Niaami Nur	9,017	21,831
G Tahi	7,265	20,765
E Campbell-Day	17,002	-
T Nicol	14,069	-
H Tane	16,074	-
M Lomax	17,871	-
J Choi	17,111	-
C Brooks	16,350	-
Total fees paid	294,092	258,613

Grant Thornton is a related party because the Chair of the Audit and Risk Management Committee is a partner at Grant Thornton. The value of services provided in the year was \$12,000 (2023: \$13,171). At the year-end, \$3,220 was owed to Grant Thornton by the Dental Council (2023: \$6,009).

Key management personnel

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

	2024 \$	2023 \$
Total remuneration	548,871	700,762
Number of persons (FTE)	2.3	3.1

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

17. Leases

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

The operating lease agreement at 80 The Terrace Wellington (start date 1 November 2014) was in the names of the Dental Council, Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand, New Zealand Medical Radiation Technologists Board, and the Pharmacy Council of New Zealand (five responsible authorities) all of which had joint and several liability. This lease was fully exited on 20 May 2023.

Lease of premises 80 The Terrace (Council share)	2024	2023
	\$	\$
Not later than one year	-	123,816
	-	123,816

Lease of premises 80 The Terrace (five responsible authorities)	2024	2023
	\$	\$
Not later than one year	-	388,747
	-	388,747

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

The two parties have agreed to meet total lease costs and operating expenses on an equal share basis. The lease has operating (fixed rental and variable service charges) and finance lease components. Service charges are assumed to increase by 7% at each future anniversary date of the lease.

Operating component

Lease of premises 22 The Terrace (Council share)	2024	2023
	\$	\$
Not later than one year	151,924	149,303
Later than one year and no later than five years	501,209	625,322
Later than five years	-	27,811
	653,133	802,436

Lease of premises 22 The Terrace (two responsible authorities)	2024	2023
	\$	\$
Not later than one year	303,848	298,606
Later than one year and no later than five years	1,002,418	1,250,645
Later than five years	-	55,621
	1,306,266	1,604,872

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



Notes to the financial statements

for the year ended 31 March 2024 (continued)

17. Leases (continued)

Minimum lease payments on fit out of 22 The Terrace (Council share only)	2024	2023
	\$	\$
Not later than one year	72,327	72,327
Later than one year and no later than five years	229,360	295,336
Later than five years	-	6,352
Total minimum lease payments	301,687	374,015
Future finance charges	(45,892)	(68,536)
Present value of minimum finance lease payments	255,795	305,479

Minimum lease payments on fit out of 22 The Terrace (two responsible authorities)	2024	2023
	\$	\$
Not later than one year	144,654	144,654
Later than one year and no later than five years	458,721	590,672
Later than five years	-	12,703
Total minimum lease payments	603,375	748,030
Future finance charges	(91,785)	(137,070)
Present value of minimum finance lease payments	511,590	610,960

Significant judgements and estimates

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

Lease from Fuji Xerox NZ Ltd

The Council has entered into a 5-year non-cancellable operating lease agreement with Fuji Xerox New Zealand Ltd for a multifunctional printer, (start date 1 January 2020, end date 31 December 2024). The lease is subject to the terms of the All of Government agreement for Print Technology and Associated Services. Separately, the Dental Council has agreed with the Pharmacy Council to share lease costs and operating expenses on an equal share basis.

	2024	2023
	\$	\$
Not later than one year	1,772	2,362
Later than one year and no later than five years	-	1,772
	1,772	4,134

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



Notes to the financial statements

for the year ended 31 March 2024 (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	2024	2023
	\$	\$
Cash and cash equivalents	1,314,769	3,153,855
Short-term investments	3,946,136	1,789,724
Receivables from exchange transactions	249,390	42,716
Receivables from non-exchange transactions	157,091	124,969
	5,667,386	5,111,264

Financial liabilities	2024	2023
	\$	\$
Accounts payable	753,258	525,176
Fit out lease liability	255,795	305,478
Liability for onerous lease	-	123,816
Employee entitlements	339,796	177,411
	1,348,849	1,131,881

19. Capital and operating commitments

Capital

There were no capital commitments as at 31 March 2024 (2023: nil).

Operating

There are no operating commitments other than operating leases disclosed above (2023: as disclosed).

20. Contingent liabilities

At the reporting date, the Council is involved in two ongoing legal matters. It has been named in respect of a judicial review proceeding, and an oral health practitioner has appealed to the Court of Appeal against a High Court decision. Depending on the outcome of these cases, it is possible the Council could be held liable for other parties' legal costs. These contingent liabilities cannot be reliably estimated and are expected to be immaterial in value, if not nil. (2023: nil)

21. Contingent assets

There were no contingent assets at reporting date (2023: nil).

22. Subsequent events

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

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



Dental Council

Te Kaunihera Tiaki Niho

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