

General Dental Council

These figures represent the Fees and Expenses paid to Council Members during the year ending 31 December 2008 adjusted for accruals. Fees and Expenses are due to Council Members for their involvement in Council Meetings and the various meetings of Council Committees, Working Groups, and Advisory Boards. The Chief Dental Officers do not claim fees for their involvement with the Council.

The figures are calculated on an accruals basis which means that:

1. Accruals made at the previous accounting year end to 31 December 2007 are reversed.
2. Fee and expense claims paid in the 2008 financial year are recorded.
3. At the year end an accrual is made based on our best judgement of any outstanding claims for fees and expenses for meetings held in 2008, but where a claim form has not been received by the 31 December 2008.

The Council Members are drawn from across the UK and so their expenses reflect in part the different travelling distances for the individuals involved.

The treatment of Members taxation and National Insurance Contributions has an impact on these figures.

Members Fees

The GDC pays the tax and National Insurance Contributions on behalf of the individuals in question. The impact of the fees is that tax and National Insurance Contributions apply to fees to Council Members except where HM Revenue and Customs have issued an NT (no tax) coding and in these instances tax does not apply but National Insurance Contributions continue to apply.

The figures for the Members Fees are disclosed gross i.e. in order for the council to pay the income tax and National Insurance Contributions on behalf of a member the net amount received by a member is grossed up to take account of the income tax due and employees' National Insurance Contributions deductions referred to above. Employers' National Insurance Contributions are also paid.

Expenses

Expenses for Council Members are dealt with through an annual PSA (PAYE Settlement Agreement) arrangement with HM Revenue & Customs.

The Members Expenses are disclosed with the PSA. The tax due on expenses is grossed up (after taking into account the number of members that are higher rate and basic rate taxpayers). National Insurance Contributions are paid on the expenses provided and on the grossed up tax met by the company.

General Dental Council

Members and Associate Members Fees and Expenses for period 01 January 2008 to 31 December 2008

MEMBERS & ASSOCIATE MEMBERS	ACCRUALS at 31.12.2007 reversed		PAID IN THE PERIOD		ACCRUALS AT 31.12.08		TOTAL		TOTAL £
	FEES	EXPENSES**	FEES PAID	EXPENSES PAID**	FEES	EXPENSES**	FEES	EXPENSES**	
	£	£	£	£	£	£	£	£	
CAROLINE ABEL SMITH OBE	(691)	(74)	14,263	929	1,195	316	14,767	1,170	15,937.23
JOAN AITKEN	(1,036)	(1,802)	12,238	12,349	1,195	316	12,397	10,863	23,259.30
MEREDYTH BELL MBE	(656)	(826)	7,673	7,150			7,017	6,324	13,341.03
JULIA BREWIN			8,919	630	796	338	9,715	968	10,683.42
PETER CATCHPOLE	(984)	(154)	17,763	2,938	1,195	316	17,974	3,100	21,073.94
JOHN CHOPE	(1,727)	(3,294)	10,692	8,268	1,394	541	10,359	5,515	15,874.52
BARRY COCKCROFT#			0	0	0	948	0	948	947.52
PAUL COOK	(691)	(633)	6,557	10,195	1,195	338	7,060	9,901	16,961.01
SUZANNE COSGRAVE			1,795	210			1,795	210	2,004.52
MARY DODD			6,004	5,738	1,991	654	7,995	6,392	14,387.15
RICHARD GRAHAM			6,905	8,551	1,593	541	8,497	9,093	17,590.12
DAVID T HERBERT	(2,417)	(2,174)	17,579	12,148	398	113	15,560	10,087	25,647.06
SALLY IRVINE			12,985	6,038	398	113	13,383	6,151	19,533.88
LESLEY KANT	(2,763)	(971)	17,775	7,706	1,593	677	16,605	7,411	24,016.33
ROSEMARIE KHAN OBE			15,295	6,713	2,588	857	17,884	7,571	25,454.13
ANTHONY KILCOYNE	(328)	(126)	4,953	3,474	796	451	5,422	3,799	9,220.98
JAMES LAFFERTY	(345)	(380)	3,736	3,199	995	451	4,386	3,270	7,656.75
PAUL LANGMAID			0	2,266	0	316	0	2,581	2,581.35
ALISON LOCKYER	(656)	(358)	19,061	5,122	995	451	19,400	5,215	24,615.23
MICHAEL MARTIN MBE	(1,036)	(982)	16,013	7,026	796	226	15,773	6,269	22,042.14
HEW MATHEWSON*			see below	32,352				32,352	32,351.62
DAVID MURPHY			4,627	7,935	597	338	5,224	8,273	13,497.42
DONNCHA O'CAROLAN			0	0			0	0	0.00
SHEILA PHILLIPS	(345)	(224)	8,258	1,809	796	338	8,709	1,923	10,632.04
DAVID PHILLIPS OBE	(691)	(937)	2,026	1,270	796	338	2,132	672	2,803.72
DEREK PRENTICE	(3,280)	(1,045)	13,487	2,701	1,991	790	12,198	2,446	14,643.31
RAJ RAJA RAYAN OBE			3,155	873			3,155	873	4,027.50
JOSEF RICH OBE			3,214	2,013			3,214	2,013	5,226.67
AMOLAK SINGH MBE	(345)	(380)	5,623	580	1,195	451	6,472	651	7,123.24
MABEL SLATER MBE	0	0	570	659	1,593	677	2,163	1,336	3,499.10
MARGIE TAYLOR		(380)	0	470			0	89	89.44
DENIS TOPPIN	(3,643)	(5,719)	14,868	23,201	2,986	2,616	14,212	20,098	34,309.65
CAROL VARLAAM	(1,036)	(18)	18,172	857	398	113	17,534	952	18,486.05
	(22,670)	(20,478)	274,204	185,370	29,465	13,625	281,000	178,517	459,517

* The figures in the table above show the expenses including travel expenses, Hew Mathewson, as President of the Council, received an annual remuneration of £90,825 during the financial year ending 31 Dec 2008, Employer National Insurance contributions on this remuneration were £10,785. He is also a member of the 1970 General Dental Council Pension and Life Assurance Plan and the employers' contributions to that arrangement on his behalf were £19,720.

The expenses shown for Barry Cockcroft represent an accrual against the possibility of a claim for expenses relating to meetings attended, rather than an actual expenses claim made. No such claims were received and the accrual will be adjusted in the 2009 accounts.

** See note on previous page, concerning taxation and National Insurance treatment