



*Singapore
Dental Council*

Annual Report 2005

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Dentist's Pledge Affirmation Ceremony 2005



Newly registered dentists with members of Singapore Dental Council

President's Report

2005/06 marked the final year in office of the present Council. Notwithstanding that, Council had a busy year. During the year under review, the Dental Council held 7 council meetings, 13 committee meetings, 5 meetings of the Complaints Committees and 1 disciplinary inquiry in addition to all the routine administrative and regulatory duties. Council and its various committees had been working steadily to put the final touches to the Continuing Professional Education Programme (CPE), to prepare the amendments of the Dentists' Act ready for submission to Parliament and in drafting of the Ethical Codes and Guidelines for dental practitioners in Singapore.

Amendments to Dentists Act

I am happy to report that the amendments to the Dentists Act have been completed and will soon be submitted to Parliament for approval and enactment. Unfortunately this has been delayed and because of the general election, is likely that we may have to wait till the third quarter of 2006 before the new Act can come into force.

As I have mentioned in my previous report, the amendments cover a wide-ranging areas of dental practice. Much of the amendments had to do with the different forms of dental registration; provisions to allow an expanded scope of work for dental surgery assistants; registration and regulation of Dental Care Professionals (DCP), a new grouping of complementary dental professionals comprising dental therapists, oral health therapists and dental hygienists; introduction of mandatory Continuing Professional Education (CPE) for dentists; the setting up of the Dental Specialists Register; legislation to decriminalise certain offences and replace them with administrative or civil sanctions and expansion of the Schedule to include all basic dental qualifications from accredited dental schools in the United States and Canada. In line with our medical counterpart, the title of the amended Act will also be changed to the Dental Registration Act.

Ethical Code and Guidelines

The Ethical Code is a distillate of precepts and traditions of good dental practice and represents the fundamental tenets of conduct and behaviour of dentists practising in Singapore. The Ethical Guidelines are meant to be a guide to practitioners on the minimum standards required of all practitioners in the discharge of their professional duties and responsibilities.

The Ethics Committee has completed the final draft of the Ethical Code and Ethical Guidelines for Dental Practitioners. This was approved by the Council and will shortly be sent to the Council of the Singapore Dental Association for their input and comments before final adoption by Council and distribution to all registered dentists in Singapore.

Continuing Professional Education

Although the Continuing Professional Education System (CPE) was launched in September 2005, implementation of mandatory CPE, unfortunately has to be delayed until the relevant amendments to the Dentists Act pertaining to CPE are passed by Parliament. As mentioned earlier, we hope to have the amendments passed by the third quarter of the year. Looking at it on the brighter side, this gave everybody; SDC staff, CPE providers and dental practitioners, a lot of time to familiarise ourselves with the programme as well as to tweak the system to our requirements. Let me reiterate that the CPE points earned during the trial period are only for recording purposes. Depending on when the Act is passed, Council will have to decide whether these points will be taken into consideration for the next Annual Practising Certificate renewal cycle.

Dentists Register

During the year under review, there were 72 new registrations and 3 restorations. Thirty-three of them were graduates of the National University of Singapore, 26 had other degrees listed in the Schedule and 13 were temporary registrants. Fourteen graduate dentists were removed from the register during the year. Of these, 10 did not apply for their annual practising certificates, 2 temporary registrations had lapsed and 2 had passed away.

Complaints

The Council received a total of 54 complaints in 2005. Of these, 4 were accompanied by statutory declarations and were referred to the Complaints Committee for investigation. Two of these cases were dismissed as the complaints did not amount to professional misconduct. Two cases were referred for disciplinary inquiry.

It is noteworthy that the number of complaints has risen during the year under review. This is not unexpected, given the greater dental awareness in our population, the higher expectations from our patients and the advent of many high-tech and aesthetic dental procedures into our daily routine. While these technological advances enable the practitioners to perform their tasks with greater ease and precision, they are also highly technique sensitive demanding greater skill and commitment from the practitioners. It is therefore, incumbent on every practitioner to keep abreast with current knowledge and techniques, establish good communications with their patients, obtain adequate informed consent from them before commencing treatment and to perform the appropriate treatment with the necessary skill, experience and to the best of their ability.

Conclusion

As this is the last year in office for the current Council, I wish to take the opportunity to thank members of the Council and the various committees for the valuable time and effort they have contributed in service of the profession and the Council during the past three years. I would also like to thank the administrative staff for their efficient and devoted services. Lastly and most importantly, I wish to thank all members of the profession for another year of dedicated and caring service to our public and for the valuable feedback and support you have accorded this Council during our term of office.

Dr Yip Wing Kong
President
Singapore Dental Council

Members Of Singapore Dental Council



Front row from left: A/Prof Jennifer Neo Chiew Lian, Dr Myra Elliott nee Lin Wen Jui, Dr Eu Oy Chu, Ms Jessie Lim, Dr Adeline Wong Soon May

Mid-row from left: Dr Go Wee Ser, Dr Yip Wing Kong, Prof Chew Chong Lin

Last row from left: A/Prof Yeo Jin Fei, Dr Shahul Hameed, A/Prof Ho Kee Hai, A/Prof Keson Tan Beng Choon

The Dental Council

The Council consists of six appointed members and five elected members and are as follows:

Appointed members	Dr Yip Wing Kong	President
	Prof Chew Chong Lin ³	Registrar
	A/Prof Tan Beng Choon Keson	
	Dr Eu Oy Chu	
	Dr Shahul Hameed	
	Ms Lim Jessie	
Elected members	A/Prof Ho Kee Hai	
	A/Prof Jennifer Neo Chiew Lian	
	A/Prof Yeo Jin Fei	
	Dr Myra Elliott nee Lin Wen Jui	
	Dr Go Wee Ser	

Administrative Staff

Secretary	Dr Wong Soon May Adeline
Inspecting Officer	Dr Chen Fee Yuen ⁴
Administrative Manager	Ms Yee Yoke Chun
Corporate Support Officer	Ms Norisah Ahmad
Management Support Officer	Ms Jacqueline Goh Min Mei

³ Concurrently, Prof Chew is the Chief Dental Officer at the Ministry of Health.

⁴ Dr Chen Fee Yuen is a part-time officer.

Committees

Complaints Committee

Complaints Committees are formed from the members of Complaints Panel on an ad-hoc basis with a council member chairing each committee. The following are members of the Complaints Panel⁵.

Dr Chung Kong Mun	Prof Tan Cheng Han, S.C*
Dr Djeng Shih Kien	A/Prof Lye Lin Heng Irene*
Dr Dominic Leung Wing Hung	Mr Chua Thian Huat*
Dr Li Chung Tai Trevor	Mr Eric Lim Yew Tou*
Dr Loh Fun Chee	Mr Wee Leong How*
Dr Loh Kai Woh Ronald	Ms Kon Mei Leen *
Dr Poon Choy Yoke	Mrs Noorhayati Quek (Mrs Noor Quek)*
Dr Lee Kim Chuan Lewis	
Dr Tham Hon Meng	
Dr Rajendram Sivagnanam	
Dr Lee Jee Mui	
Ms Lee Show Feai	

Accreditation Committee

Chairman	A/Prof Tan Beng Choon Keson
Members	A/Prof Jennifer Neo Chiew Lian
	Dr Chen Nah Nah
	Dr Loh Kai Woh Ronald
	Dr Myra Elliott nee Lin Wen Jui

Audit Committee

Chairman	Dr Shahul Hameed
Members	Dr Go Wee Ser
	Ms Lim Jessie

Continuing Professional Development Committee

Chairman	Prof Chew Chong Lin
Members	A/Prof Jennifer Neo Chiew Lian
	Dr Kwa Chong Teck
	A/Prof Sae-Lim Varawan
	Dr Eu Oy Chu
	Dr Wong Soon May Adeline
	Dr Goh Sze Chern Anthony

Dentists Act Committee

Chairman	Prof Chew Chong Lin
Members	Dr Yip Wing Kong
	A/Prof Jennifer Neo Chiew Lian
	Dr Eu Oy Chu
	Dr Go Wee Ser
	Dr Wong Soon May Adeline

Professional Communication Committee

Chairman	Dr Shahul Hameed
Members	Dr Wong Soon May Adeline
	Ms Yee Yoke Chun

Specialist Dental Register Committee

Chairman	Prof Chew Chong Lin
Members	A/Prof Yeo Jin Fei
	Dr Eu Oy Chu
	Dr Lim Kian Chong Gerald
	Dr Mimi Yow
	Dr Wong Soon May Adeline

Ethics Committee

Chairman	Dr Yip Wing Kong
Members	A/Prof Foong Weng Chiong Kelvin
	Dr Tham Hon Meng
	Dr Raymond Ang Ee Peng
	Dr Wong Soon May Adeline
	Ms Lim Jessie

⁵ Members of the Complaints Panel are appointed for a 2-year term and are eligible for re-appointment.

* Lay panel members

Dentists Register & Practising Licenses

The Dentists Register has two divisions. Graduate dentists are listed in the First Division. Dentists without formal qualifications (grand-parented as dentists in the 1950s) and former dental therapists are listed in the Second Division. There are currently a total of 1,351 registered dentists in the dental register (*Appendix I*). Of these 1,278 are on the First Division and 73 on the Second Division.

First Division of the Dentists Register

As at 31st December 2005, the Register had 1,278 graduate dentists. During the year under review, there were 72 new registrations and 3 restorations. Thirty-three of them were graduates of the National University of Singapore, 26 had other degrees listed in the Schedule to the Dentists Act and 13 were temporary registrants (visiting experts and trainees at accepted institutions).

Fourteen graduate dentists were removed from the register during the year (*Appendix III*). Of these 14 dentists, 10 did not apply for their annual practising certificates, 2 had passed away and the temporary registration of 2 had lapsed.

Among the graduate dentists, there are 246 dentists with Masters degree and 97 dentists with fellowships.

The dentists to resident population ratio at 1:3218, has remained range-bound in the past few years.

The distribution of dentists registered in the First Division of the Dentists Register by employment sector is shown in *Appendix IV*. The majority of graduate dentists 842 were in private practice. Of the remaining, 223 were in the restructured hospitals, 21 in public service and 32 in the National University of Singapore. One hundred and sixty dentists took out Annual Practising Certificates but reported that they were not in active practice. This is 19 more than the previous year.

There were 842 graduate dentists in private practice. This is an increase of 41 from the previous year. Of these, 57.53% were in group practices, 38% were in solo practices and 2.73% worked as locums.

There were 599 private dental clinics run by graduate dentists in 2005, a decrease of 7 from the previous year. The distribution of private dental clinics by postal sector is shown in *Appendix V*. The largest concentration of private dental clinics was found in postal districts 22, 23, 24, 52, 53 and 56.

Second Division of the Dentists Register

As at 31 December 2005 there were 73 non-graduate dentists of which 47 were in private practice, 16 in the public service and 10 not in active practice. Amongst those in private practice, 37 were former dental therapists and 10 were practitioners without formal dental qualifications but were grand-parented as "registered dentist" when the Registration of Dentists Ordinance 1948 came into force.

There were 45 private dental clinics that were run by second division dentists. The largest concentration of these clinics were found in postal districts 53, 56, 58, 65, 16 and 12.

Professional Conduct

Complaints Committees are appointed *ad hoc* to deliberate on complaints received by the Council. Provisions in the Dentists Act require Council to investigate all complaints that are accompanied by a statutory declaration.

Each Complaints Committee consists of a member of the Council (as Chairman of the Committee), two dentists who are not members of the Council and one layperson from the Complaints Panel.

The members of the Complaints Panel for 2004/2006 are:

Dentists	Dr Chung Kong Mun Dr Djeng Shih Kien Dr Dominic Leung Wing Hung Dr Li Chung Tai Trevor Dr Loh Fun Chee Dr Loh Kai Woh Ronald Dr Poon Choy Yoke Dr Lee Kim Chuan Lewis Dr Tham Hon Meng Dr Rajendram Sivagnanam Dr Lee Jee Mui Ms Lee Show Feai
Lay Members	Prof Tan Cheng Han, S.C A/Prof Lye Lin Heng Irene Mr Chua Thian Huat Mr Eric Lim Yew Tou Mr Wee Leong How Ms Kon Mei Leen Mrs Noorhayati Quek (Mrs Noor Quek)

The Council received a total of 54 complaints in 2005. Of these, 4 were accompanied by statutory declarations and were referred to the Complaints Committee for investigation. Two of these cases were dismissed by the Complaints Committees as the complaints did not amount to professional misconduct. One case was referred for disciplinary inquiry.

Financial Report

Council had retained the services of Questor Management Pte Ltd and Robert Tan & Co as our accounting consultant and auditor respectively for the financial year 2005. The audited financial statements for the period 1 April 2005 to 31 March 2006 are reproduced in the following pages.

Financial Statements For The Year Ended 31 March 2006

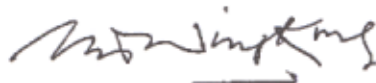
This representation letter is provided in connection with your audit of the financial statements of SINGAPORE DENTAL COUNCIL as of the above date and for the year then ended for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position and of the results and cash flows of its operations and changes in fund in accordance with Singapore Financial Reporting Standards.

We confirm, to the best of our knowledge and belief, the following representation :-

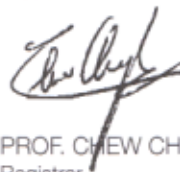
1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with Singapore Financial Reporting Standards including the appropriate disclosure of all information.
2. There have been no irregularities involving management or employees who have a significant role in the system of internal control or that could have a material effect on the financial statements.
3. We have made available to you all books of account and supporting documentation and all minutes of meetings of Council members and Council management from beginning of the year to the date of this letter.
4. The financial statements are free of material errors and omissions.
5. The Council has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There have been no communications concerning non-compliance with requirements of regulatory authorities with respect to financial matters.
6. The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements :
 - (a) Assets pledged as collateral.
 - (b) All possible claims that our lawyer has advised us are probable of assertion.

7. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
8. The Council has no inventory at the balance sheet date.
9. All current assets are expected to realise, in the ordinary course of business, not less than the amounts at which they are included in the balance sheet.
10. The carrying value of the assets are not in excess of recoverable amounts. No allowance for permanent impairment is necessary.
11. The Council has satisfactory title to all assets and no assets, which should have been included have been omitted.
12. We have recorded or disclosed all liabilities. There were no contingent liabilities at the balance sheet date.
13. Any expenditure included in the financial statements was properly made in connection with the carrying on of the activities of the Council.
14. There were no approved future capital expenditure.
15. There have been no events subsequent to the balance sheet date which require adjustment of or disclosure in the financial statements.

Yours faithfully
On behalf of Council,



DR YIP WING KONG
President

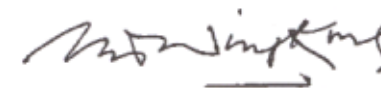


PROF. CHEW CHONG LIN
Registrar

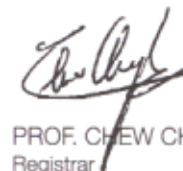
Singapore Dental Council Statement by Council's Management

In our opinion, the financial statements set out on pages 4 to 11 are drawn up so as to give a true and fair view of the state of affairs of Singapore Dental Council as at 31 March 2006 and of the results, changes in fund and cash flows of the Council for the year ended on that date.

On behalf of Council,



DR YIP WING KONG
President



PROF. CHEW CHONG LIN
Registrar

26 June 2006

Auditors' Report To The Members Singapore Dental Council

We have audited the accompanying financial statements of Singapore Dental Council as set out on pages 4 to 11 for the year ended 31 March 2006. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion :-

- (a) the financial statements are properly drawn up in accordance with the provisions of The Dentists Act 1999 (the Act) and Singapore Financial Reporting Standards and so as to give a true and fair view of the state of affairs of the Council as at 31 March 2006 and of the results, changes in fund and cash flows of the Council for the year ended on that date; and
- (b) the accounting and other records required by the Act to be kept by the Council have been properly kept in accordance with the provisions of the Act.

Robert Tan & Co.
Certified Public Accountants,
Singapore

26 June 2006

Singapore Dental Council

Statement of Income & Expenditure for the year ended 31 March 2006

	Note	FY2005 \$	FY2004 \$
OPERATING INCOME			
Registration fee		14,600	14,800
Practising certificate fee		244,882	236,366
Penalty fee		675	625
Restoration fee		400	600
Register of Additional Qualification		1,150	2,050
Certificate of Good Standing		1,260	1,680
Certified Copy of Certificate		200	150
Mailing label		1,186	660
Examination fee		6,000	-
Miscellaneous income		620	-
Interest income		15,588	7,066
		<u>286,561</u>	<u>263,997</u>
Add : Gain on sale of equipment		-	15
		286,561	264,012
Deduct : OPERATING EXPENSES – Page 5		(407,079)	(390,446)
		<u>-----</u>	<u>-----</u>
DEFICIT BEFORE GRANT		(120,518)	(126,434)
GOVERNMENT GRANT		80,447	130,026
		<u>-----</u>	<u>-----</u>
(DEFICIT)/SURPLUS BEFORE CONTRIBUTION TO CONSOLIDATED FUND		(40,071)	3,592
		<u>-----</u>	<u>-----</u>
CONTRIBUTION TO CONSOLIDATED FUND	3		
- Current year		-	(706)
- Prior year		(18)	-
		<u>-----</u>	<u>-----</u>
NET (DEFICIT)/SURPLUS FOR THE YEAR		(40,089)	2,886
		<u>=====</u>	<u>=====</u>

Statement of changes in fund for the year ended 31 March 2006

	General Fund \$
Balance at 31 March 2004	909,285
Net surplus for the year	2,886
	<u>-----</u>
Balance as 31 March 2005	912,171
Net deficit for the year	(40,089)
	<u>-----</u>
Balance at 31 March 2006	872,082
	<u>=====</u>

The attached notes to financial statements form an integral part of these financial statements.

Singapore Dental Council

Operating expenses for the year ended 31 March 2006

	FY2005	FY2004
	\$	\$
Accountancy fee	2,100	2,100
Advertisement	3,192	2,323
Audit fee	1,470	4,670
Bank charges	449	225
Ceremonies & celebrations	6,174	2,527
Depreciation	5,193	1,659
Examination fee	1,500	1,500
Examiner's fee	3,150	-
General expenses	394	1,370
Gifts & entertainment	119	-
Honorarium	500	1,550
Loss on disposal of equipment	673	-
Maintenance of computers	143,099	150,233
Maintenance of premises	1,413	1,196
Medical fee	373	712
Office refreshments	976	908
Office supplies	4,331	6,189
Postage & courier	6,827	3,552
Printing	4,804	1,470
Provident fund contributions	19,318	17,879
Publications	210	-
Rental of equipment	3,266	-
Rental of premises	29,697	29,701
Salary	145,181	155,471
Services rendered	12,956	-
Staff training	2,115	-
Staff welfare	2,249	77
Telecommunications	2,045	1,990
Transport & traveling	2,185	1,392
Utilities	1,120	1,752
	<u>407,079</u>	<u>390,446</u>
	=====	=====

Singapore Dental Council

Balance Sheet as at 31 March 2006

	Note	31.3.06	31.3.05
		\$	\$
ASSETS			
Non-current assets			
Plant & equipment	4	<u>158,822</u>	<u>11,332</u>
Current assets			
Other receivables	5	35,384	106,428
Interest receivable		11,948	5,143
Fixed deposits	6	721,242	820,016
Bank balance	6	<u>391,324</u>	<u>165,282</u>
		<u>1,159,898</u>	<u>1,096,869</u>
Total assets		<u>1,318,720</u>	<u>1,108,201</u>
		=====	=====
FUND AND LIABILITIES			
Accumulated surplus			
Balance at beginning of year		912,171	909,285
(Deficit)/surplus for the year		(40,089)	2,886
Balance at end of year		<u>872,082</u>	<u>912,171</u>
Current liabilities			
Advance fees received		421,933	179,536
Accrued expenses		24,705	15,794
Provision for contribution to consolidated fund		-	700
		<u>446,638</u>	<u>196,030</u>
Total fund and liabilities		<u>1,318,720</u>	<u>1,108,201</u>
		=====	=====

The attached notes to financial statements form an integral part of these financial statements.

Singapore Dental Council

Cash Flow Statement For The Year Ended 31 March 2006

	FY2005 \$	FY2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficit before grant	(120,518)	(126,434)
Adjustments for:		
Depreciation	5,193	1,659
Interest income	(15,588)	(7,066)
Loss/(gain) on sale of equipment	673	(15)
	-----	-----
Operating deficit before working capital changes	(130,240)	(131,856)
Decrease/(increase) in prepayment, deposit & interest receivable	64,239	(101,725)
Increase in advance fees received	242,397	6,776
Increase in accrued expenses	8,911	10,212
	-----	-----
Cash generated from/(used in) operations	185,307	(216,593)
Less : Contribution to Consolidated Fund	(718)	(33,506)
	-----	-----
Net cash from/(used in) operating activities	184,589	(250,099)
	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of office equipment	(153,461)	(9,917)
Interest income	15,588	7,066
Proceeds from sale of equipment	105	15
	-----	-----
Net cash used in investing activities	(137,768)	(2,836)
	-----	-----
CASH FLOWS FROM FINANCING ACTIVITIES		
Government grant received	80,447	130,026
	-----	-----
Net cash from financing activities	80,447	130,026
	-----	-----
NET INCREASE/(DECREASE) IN FIXED DEPOSITS & BANK BALANCE	127,268	(122,909)
FIXED DEPOSITS & BANK BALANCE AT BEGINNING OF YEAR	985,298	1,108,207
	-----	-----
FIXED DEPOSITS & BANK BALANCE AT END OF YEAR	1,112,566	985,298
	-----	-----

The attached notes to financial statements form an integral part of these financial statements.

Singapore Dental Council

Notes To Financial Statements - 31 March 2006

1. General

The Council is established under The Dentists Act 1999. The financial statements are authorised for issue by the Council on the date stated on the Statement by Council's Management on page 2.

The principal activities of the Council are to regulate and promote the interests of dental practitioners in Singapore.

2. Significant Accounting Policies

(a) Basis of accounting

The financial statements of the Council, which comply with Singapore Financial Reporting Standards (FRSs) including related Interpretations of FRS, are expressed in Singapore dollars.

The financial statements of the Council have been prepared under the historical cost convention except for financial assets and liabilities which are stated at fair value.

On 1 April 2005, the Council adopted the new/revised FRSs which are relevant to its operations. There are no significant effects on the financial statements from adopting the new/revised FRSs.

(b) Accounting estimates and judgements

The preparation of financial statements in conformity with FRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are reviewed on an on-going basis and are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources.

(c) Income

Income from practising certificate fees, which are levied on dentists on a yearly basis, is recognised in the financial statements on the accrual basis. Interest income is taken up on an accrual basis. Other types of income are recognised on a cash basis.

(d) Depreciation

Depreciation is calculated on the straight line basis to write off the cost of the assets over their estimate useful lives as follows :-

Computer	- 3 years
Office equipment	- 8 years
Ceremony gowns	- 8 years

No depreciation is provided on software development expenditure.

The useful lives and residual values, if not insignificant, are re-assessed annually. Fully depreciated assets are retained in the financial statements until they are no longer in use.

(e) Grants

Grants for each year are based on projected deficits and adjusted by previous periods under or overfunding determined upon the audited results of the said period.

Government operating grants are taken to the Statement of Income & Expenditure on the accrual basis.

(f) Leased assets

Operating lease payments are charged to the income statement on a straight line basis over the lease term.

(g) Employee benefits

Defined contribution plan

The Council contributes to Central Provident Fund ("CPF"), a defined contribution plan regulated and managed by the Singapore Government. The Council's obligation in regard to CPF is limited to the amount it has to contribute to it. CPF contributions are recognised as an expense in the same period as the employment that gives rise to the contributions.

Employee leave entitlement

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the balance sheet date.

(h) Impairment of assets

The carrying amounts of Council's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the assets recoverable amount is estimated. All impairment losses are recognised in the income statement whenever the carrying amount of an asset exceeds its recoverable amount.

Reversal of an impairment loss recognised in prior years is recorded in the income statement when there is an indication that the impairment loss recognised for an asset no longer exists or has decreased.

3. Contribution To Consolidated Fund

The income of the Council is exempted from income tax under Section 13(l)(e) of the Singapore Income Tax Act. In lieu thereof the Council is required to contribute to the Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A). The contribution is based on 20% of the net surplus of the Council.

4. Plant & Equipment

	Computer \$	Office equipment \$	Ceremony gowns \$	Software \$	Total \$
Cost					
At 31.3.04	7,973	6,470	-	-	14,443
Additions	4,790	5,127	-	-	9,917
Disposals	-	(1,158)	-	-	(1,158)
<hr/>					
At 31.3.05	12,763	10,439	-	-	23,202
Additions	154	2,747	8,274	142,286	153,461
Disposals	-	(1,037)	-	-	(1,037)
<hr/>					
At 31.3.06	12,917	12,149	8,274	142,286	175,626
<hr/>					
Accumulated depreciation					
At 31.3.04	5,989	5,380	-	-	11,369
Depreciation charge for the year	2,589	(930)	-	-	1,659
Disposals	-	(1,158)	-	-	(1,158)
<hr/>					
At 31.3.05	8,578	3,292	-	-	11,870
Depreciation charge for the year	2,640	1,519	1,034	-	5,193
Disposals	-	(259)	-	-	(259)
<hr/>					
At 31.3.06	11,218	4,552	1,034	-	16,804
<hr/>					
Net carrying amount					
At 31.3.06	1,699	7,597	7,240	142,286	158,822
<hr/>					
At 31.3.05	4,185	7,147	-	-	11,332
<hr/>					

Software under development will be depreciated when the software is put into use.

5. Other Receivables

	FY 2005 \$	FY 2004 \$
Prepayments	10,439	104,078
Deposits	2,131	2,350
Legal expenses recoverable	22,814	-
	<u>35,384</u>	<u>106,428</u>

6. Bank Balance and Fixed Deposits

Cash at bank earns interest at floating rates determined by the bank. Fixed deposits are made for a period of 12 months and earn interest at the respective fixed deposit rates of between 1.95% to 3.02% p.a. (2005 : 0.75% to 1.95% p.a.).

7. Financial Risks And Management

(a) Interest rate risk

The Council has cash balances placed as fixed deposits with reputable financial institutions. Those deposits are generally with short term maturities to provide the Council the flexibility to meet working capital. The Council does not have interest bearing borrowings.

(b) Credit risk

The Council has no significant credit risk as the main portion of its receivables is due from dental practitioners.

(c) Foreign exchange risk

The Council has no exposure to foreign exchange risk from transactions denominated in foreign currencies.

(d) Liquidity risk

The Council monitors and maintains sufficient working capital to fund its operations.

Dentists Register 2005

Year	FIRST DIVISION	SECOND DIVISION		Total
	Graduate Dentists	Practitioners Without Formal Dental Training*	Former Dental Therapists**	
2001	1,086	31	55	1,172
2002	1,135	31	55	1,221
2003	1,182	29	55	1,266
2004	1,222	22	55	1,299
2005	1,278	20	53	1,351

* Practitioners without formal dental training but were grand-parented as "registered dentist" pursuant to section 5(e) of the Registration of Dentists Ordinance 1948.

** Includes 24 dental therapists grand-parented as Division II dentists on 15 October 1999 pursuant to section 65(4)(c) of the Dentists Act 1999. With this grand-parenting exercise, the provisional register, of dental therapists, was thereby closed.

Dentists By Qualifications

Qualifications	2001	2002	2003	2004	2005
Graduates with Singapore dental degree/ diploma – 14(1)(a)	908	941	972	995	1,022
Graduates with dental degrees listed in the Schedule of the Dentists Act -14(1)(b)	151	165	185	198	218
Graduates with degree not listed in the Schedule of the Dentists Act and are registered for teaching, research or postgraduate study – 14(1)(d)	17	16	14	17	21
Graduates with dental degrees not listed in the Schedule of the Dentists Act and are registered after passing the Dental Board Examination – 14(1)(c) – without condition	5	5	6	8	8
Graduate(s) with dental degree(s) not listed in the Schedule of the Dentists Act and are exempted from the Dental Board Examination, or given conditional registration – 14(1)(c) – with condition	5	8	5	4	9
Dentists without formal dental qualifications but were registered in 1950 – 65(4)(b)	31	31	29	22	20
Former dental therapists registered after passing the Dental Board Examination	55	55	55	55	53
Total	1,172	1,221	1,266	1,299	1,351

Dentists Removed From The Active Dentists Register

Year	Reason for Removal						Total	
	Died		Did not apply for Practising Certificate/ Migrated		Cessation of Temporary Registration			Disciplinary Action
	Graduate Dentists	Others	Graduate Dentists	Others	Graduate Dentists	Others	Graduate Dentists	Others
2001	2	2	33	-	2	-	-	-
2002	2	1	27	-	-	-	-	-
2003	-	2	9	16	4	-	-	-
2004	4	1	17	2	7	-	-	-
2005	2	2	10	5	2	-	-	-

Graduate Dentists By Employment Sector

Year	Public Service	National University Of Singapore	Restructured Hospital	Private Practice	Not in Active Practice	Total
2001	17	28	162	780	99	1,086
2002	19	26	196	784	110	1,135
2003	20	29	212	800	121	1,182
2004	24	23	232	802	141	1,222
2005	21	32	223	842	160	1,278

Distribution Of Private Dental Clinics By Postal Sector

Postal Sector	Private Dental Clinics		Postal Sector	Private Dental Clinics	
	1st Division	2nd Division		1st Division	2nd Division
03xxxx	6	0	43xxxx	5	0
04xxxx	20	0	44xxxx	8	0
05xxxx	6	1	45xxxx	2	0
06xxxx	10	0	46xxxx	16	2
07xxxx	0	0	47xxxx	4	0
08xxxx	4	2	51xxxx	8	0
09xxxx	3	0			
10xxxx	1	0	52xxxx	28	0
11xxxx	3	0	53xxxx	24	5
12xxxx	16	3	54xxxx	10	1
13xxxx	3	2	55xxxx	8	0
14xxxx	3	0	56xxxx	22	3
15xxxx	9	0	57xxxx	17	2
16xxxx	12	3	58xxxx	5	3
17xxxx	13	0	59xxxx	6	0
18xxxx	13	0	60xxxx	12	1
19xxxx	3	1	61xxxx	2	0
20xxxx	2	1	63xxxx	1	0
21xxxx	2	0	64xxxx	11	1
22xxxx	27	0	65xxxx	19	3
23xxxx	65	0	67xxxx	7	0
24xxxx	31	0	68xxxx	12	1
			71xxxx	1	0
25xxxx	9	0	73xxxx	14	0
26xxxx	2	0	75xxxx	2	1
			76xxxx	20	1
27xxxx	11	0	77xxxx	1	0
30xxxx	2	0	78xxxx	1	0
31xxxx	15	0	80xxxx	0	0
32xxxx	13	2	81xxxx	0	0
33xxxx	2	0			
34xxxx	1	0	82xxxx	2	0
35xxxx	3	0			
37xxxx	1	0			
38xxxx	10	2			
40xxxx	6	0			
41xxxx	2	1			
42xxxx	3	2			
Total			Total	599	45



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