



**Singapore Dental Council**  

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**ANNUAL REPORT 2006**

# SINGAPORE DENTAL COUNCIL

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## President's Report

During the year under review, 1st January to 31st December 2006, the Dental Council held 10 council meetings, 4 committee meetings, 1 meeting of the Complaints Committee and 1 disciplinary inquiry. Most of the year was spent on work under progress and I am happy to record that Council and its committees have completed work on most of them such as the Continuing Professional Education Programme (CPE), the Amendments of the Dentists' Act, and the SDC Ethical Code and Guidelines.

### Election of New Dental Council

Election of the new Dental Council was conducted from 1st to 7th April 2006. Of the 6 candidates who stood for election, the following 5 were successfully elected to office.

1. Dr Myra Elliott nee Lin Wen Jui
2. Dr Ho Kee Hai
3. A/Prof Yeo Jin Fei
4. Dr Anthony Goh Sze Chern
5. Dr Ng Chin Siau

Six other members of the new Dental Council were appointed by the Minister for Health.

1. Dr Yip Wing Kong
2. Prof Chew Chong Lin
3. A/Prof Keson Tan Beng Choon
4. Dr Adeline Wong Soon May
5. Dr Chan Siew Luen
6. Ms Jessie Lim

All members of the new Council will serve for a period of 3 years with effect from 1st May 2006. Dr Yip Wing Kong was re-elected as the President of the Dental Council for another term.

## Chief Dental Officer

Prof Chew Chong Lin completed his term of office as Chief Dental Officer on 30th May 2006 after a long and distinguished career in the Ministry of Health. Prof Chew served with distinction as Deputy Director of Medical Services (Dental), Ministry of Health (1989-1994) and as Chief Dental Officer, Ministry of Health (2001-2006). He was also the President (1989-1994) and Registrar (1995-2006) of the Singapore Dental Council. During his tenure at the Dental Council, Prof Chew oversaw the monumental task of drafting the new Dental Registration Act, the conceptualization and development of the Continuing Professional Education Programme (CPE), laying the groundwork for the development of the Dental Specialists Register and the introduction and registration of Oral Health Therapists (OHT) as part of the dental team. Prof Chew relinquished his position as Registrar of the Dental Council in June 2006. On behalf of the Dental Council and all registered dentists in Singapore, I wish to express our appreciation and thanks to Prof Chew for his many contributions to the development of the dental services in the Singapore and his devoted service to the dental profession.

## New Registrar

Associate Professor Patrick Tseng Seng Kwong was appointed as Chief Dental Officer and Registrar of the Singapore Dental Council by the Minister for Health on 1st July 2006. A/Prof Tseng is a Clinical Associate Professor in the Department of Restorative Dentistry of the National University of Singapore and Senior Consultant with the Dental Services of the National University Hospital. He is also the Immediate Past President of the Singapore Dental Association.

## New Executive Secretary

Dr Wong Mun Loke was appointed as the Executive Secretary of the Singapore Dental Council on 1st May 2006. Dr Wong will attend to complaints to the Council and assist the Complaints Committees and the Disciplinary Inquiries in their deliberations. Dr Wong is the Deputy Director, Youth Health Programme Development (1) and Tertiary Institution Outreach, Youth Health Division of the Health Promotion Board of the Ministry of Health.

## Dentist's Pledge Affirmation Ceremony

The 2006 Dentist's Pledge Affirmation Ceremony took place on 14 July 2006. We were honoured to have Ms Yong Ying-I, Permanent Secretary of the Ministry of Health as the Guest of Honour. The 37 newly registered dentists of 2006 were treated to an inspiring and motivating speech by the Guest of Honour before taking their pledge and signing the Dentist's Register. The text of Ms Yong's speech may be found on the SDC's website at <http://www.sdc.gov.sg>

## Ethical Code and Guidelines

The Ethical Code and Guidelines of the Singapore Dental Council was completed in November 2006. Members of the Ethics Committee comprising of Dr Yip Wing Kong, A/Prof Kelvin Foong Weng Chiong, Dr Tham Hon Meng, Dr Raymond Ang Ee Peng, Dr Adeline Wong Soon May and Ms Jessie Lim have done a laudable job of drafting the first Ethical Code and Guidelines of Council which will serve as the benchmark of ethical and professional conduct for the dental profession in Singapore. Copies of the publication have been sent to all registered dentists in Singapore.

## Amendments to Dentists Act

Final preparations of the Amendments to the Dentists Act for submission to the Attorney General's Office and to Parliament have been completed. It is envisaged that the Act will be read and passed in Parliament within the next few months.

## Continuing Professional Education

The trial period of the Continuing Professional Education System have gone through smoothly. Members and CPE providers have been able to record and update their CPE points on Council's website without much problems. Implementation of the mandatory CPE, however, has to be delayed until the relevant amendments to the Dentists Act pertaining to CPE are passed by Parliament. In the meantime, the CPE points earned during the year under review are still only for recording purposes.

## Dentists Register

During the year under review, there were 60 new registrations and 1 restoration. Thirty-six of them were graduates of the National University of Singapore, 12 had other degrees listed in the Schedule and 11 were temporary registrants. One dentist was registered after passing the qualifying examination. Thirty-eight graduate dentists were removed from the register during the year. Of these, 26 did not apply for their annual practicing certificates, 10 temporary registrations had lapsed and 2 had passed away.

## Singapore Dental Council Website

The website of the Singapore Dental Council was revamped in September this year. As with most websites, it is constantly being improved and is still undergoing development. Generally, it is more user friendly and is gradually being filled with more and more information that dentists will find useful. Members are encouraged to visit the website to check on the latest announcements, to update their CPE points, to read current and past issues of SDC Newsletters, Annual Reports and the Ethical Code and Guidelines. The Dental Council's website may be accessed at <http://www.sdc.gov.sg>

## Complaints

The Council received a total of 41 written complaints in 2006, of which 5 were accompanied by statutory declarations and were referred for investigation by the Complaints Committees. One of the cases was dismissed as the complaint did not amount to professional misconduct and another was given a letter of caution. Three cases were still under investigation. One case from 2005 was referred for disciplinary inquiry in 2006.

Overall there is a drop in the total number of complaints compared to the previous year. Allegations of breach in ethics, lack of professional image and conduct make up the bulk of the complaints. Disputes over treatment and fees charged were the next most common. Other complaints involved poor scheduling of appointments, service lapse and inadequate hygiene. Some of the complaints were the results of miscommunication.

## Staff Matters

We welcome on board Ms Tan Joo Ann who joined the staff of the Council as a Management Executive Officer on 4th. September 2006. Ms Jacqueline Goh has left the service. Dr Chen Fee Yuen, Ms Yee Yoke Chun and Ms Norisah Ahmad continued to serve the Council with distinction as Inspecting Officer, Administrative Manager and Corporate Support Officer respectively.

## Conclusion

I wish to record my sincere thanks to 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 year. I would like to thank the administrative staffs for their efficient and devoted services. 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 the year.

Dr Yip Wing Kong

President

Singapore Dental Council

## Members Of Singapore Dental Council



Front row from left:

Clin A/Prof Patrick Tseng Seng Kwong,  
Dr Yip Wing Kong

Mid-row from left:

Dr Adeline Wong Soon May, Ms Jessie Lim,  
Dr Myra Elliott nee Lin Wen Jui

Last row from left:

A/Prof Yeo Jin Fei, Dr Chan Siew Luen,  
Dr Ho Kee Hai, Dr Ng Chin Siau,  
Dr Anthony Goh Sze Chern,  
A/Prof Keson Tan Beng Choon

## The Dental Council

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

Elected members

A/Prof Yeo Jin Fei  
Dr Ho Kee Hai  
Dr Myra Elliott nee Lin Wen Jui  
Dr Anthony Goh Sze Chern  
Dr Ng Chin Siau

Appointed members

Dr Yip Wing Kong  
Clin A/Prof Patrick Tseng Seng Kwong<sup>3</sup>  
A/Prof Tan Beng Choon Keson  
Dr Adeline Wong Soon May  
Dr Chan Siew Luen  
Ms Jessie Lim

President  
Registrar

## Administrative Staff

Executive Secretary

Dr Wong Mun Loke

Inspecting Officer

Dr Chen Fee Yuen<sup>4</sup>

Administrative Manager

Ms Yee Yoke Chun

Corporate Support Officer

Ms Norisah Ahmad

Management Executive Officer

Ms Tan Joo Ann

<sup>3</sup> Concurrently, Clin A/Prof Patrick Tseng is the Chief Dental Officer at the Ministry of Health.

<sup>4</sup> Dr Chen Fee Yuen is a part-time officer.

# Committees

## Complaints Committee

Complaints Committees are formed from the members of the Complaints Panel on an ad-hoc basis with a council member chairing each committee. The following are members of the Complaints Panel <sup>5</sup>.

Dr Chung Kong Mun	Dr Benjamin Charles Long
Dr Djeng Shih Kien	Dr Chew Ming Tak
Dr Dominic Leung Wing Hung	Ms Lee Show Feai
Dr Trevor Li Chung Tai	A/Prof Lye Lin Heng Irene*
Dr Ronald Loh Kai Woh	Prof Tan Cheng Han, S.C*
Dr Tham Hon Meng	Mr Chua Thian Huat*
Dr Sivagnanam Rajendram	Mrs Noor Quek*
Dr Lee Jee Mui	Mr Eric Lim Yew Tou*
A/Prof Jennifer Neo Chiew Lian	A/Prof Victor R Savage*
Dr Lewis Lim Kim Chuan	Clin Prof Fock Kwong Ming*
Dr Kaan Sheung Kin	Dr Chong Jin Long*
Dr Eu Oy Chu	Mr Liew Choon Wei*
Dr Shahul Hameed	Mr Narayanan Sreenivasan*
Dr Go Wee Ser	

## Accreditation Committee

Chairman	A/Prof Tan Beng Choon Keson
Members	A/Prof Jennifer Neo Chiew Lian
	Dr Chen Nah Nah
	Dr Myra Elliott nee Lin Wen Jui
	Dr Ansgar Cheng Chi-Chung

## Audit Committee

Chairman	A/Prof Yeo Jin Fei
Members	Dr Ng Chin Siau
	Ms Jessie Lim

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

\* Lay panel members

## Continuing Professional Development Committee

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

## Dentists Act Committee

Chairman	Clin A/Prof Patrick Tseng Seng Kwong
Members	Dr Yip Wing Kong
	A/Prof Jennifer Neo Chiew Lian
	Dr Eu Oy Chu
	Dr Go Wee Ser
	Dr Adeline Wong Soon May

## Professional Communication Committee

Chairman	Dr Anthony Goh Sze Chern
Members	Dr Wong Mun Loke
	Ms Yee Yoke Chun

## Specialist Dental Register Committee

Chairman	Clin A/Prof Patrick Tseng Seng Kwong
Members	Prof Chew Chong Lin
	A/Prof Yeo Jin Fei
	Dr Eu Oy Chu
	Dr Gerald Lim Kian Chong
	Dr Mimi Yow
	Dr Adeline Wong Soon May
	Dr Chan Siew Luen

## Ethics Committee

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

## Dentists Register & Practicing 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 1,376 registered dentists in the dental register (Appendix I). Of these 1,305 are on the First Division and 71 on the Second Division.

### First Division of the Dentists Register

As at 31st December 2006, the Register had 1,305 graduate dentists. During the year under review, there were 60 new registrations. Thirty-six of them were graduates of the National University of Singapore, 12 had other degrees listed in the Schedule to the Dentists Act, 11 were temporary registrants (visiting experts and trainees at accepted institutions). One was registered after passing the Qualifying Examination.

Thirty-eight graduate dentists were removed from the register during the year (Appendix III). Of these 38 dentists, 26 did not apply for their annual practising certificates, 2 had passed away and the temporary registration of 10 had lapsed.

The dentists to resident population ratio at 1:3270, 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 838 were in private practice. Of the remaining, 243 were in the restructured hospitals, 20 in public service and 26 in the National University of Singapore. One hundred and seventy-eight dentists took out Annual Practising Certificates but reported that they were not in active practice. This is 18 more than the previous year.

There were 838 graduate dentists in private practice. This is a decrease of 5 from the previous year. Of these, 57.27% were in group practices, 38.54% were in solo practices and 2.26% worked as locums.

There were 598 private dental clinics run by graduate dentists in 2006, a decrease of 1 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 23, 24, 52, 53 and 22.

### Second Division of the Dentists Register

As at 31 December 2006 there were 71 non-graduate dentists of which 44 were in private practice, 14 in the public service and 13 not in active practice. Amongst those in private practice, 26 were former dental therapists and 18 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 42 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 2006/2008 are:

Dentists	Dr Chung Kong Mun Dr Djeng Shih Kien Dr Dominic Leung Wing Hung Dr Trevor Li Chung Tai Dr Ronald Loh Kai Woh Dr Lewis Lee Kim Chuan Dr Tham Hon Meng Dr Rajendram Sivagnanam Dr Lee Jee Mui A/Prof Jennifer Neo Chiew Lian Dr Kaan Sheung Kin Dr Eu Oy Chu Dr Shahul Hameed Dr Go Wee Ser Dr Benjamin Charles Long Dr Chew Ming Tak Ms Lee Show Feai
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Lay Members	Prof Tan Cheng Han, S.C A/Prof Lye Lin Heng Irene Mr Chua Thian Huat Mr Eric Lim Yew Tou Mrs Noor Quek A/Prof Victor R Savage Clin Prof Fock Kwong Ming Dr Chong Jin Long Mr Liew Choon Wei Mr Narayanan Sreenivasan
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## 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 2006. The audited financial statements for the period 1 April 2006 to 31 March 2007 are reproduced in the following pages.

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### Financial Statements For The Year Ended 31 March 2007

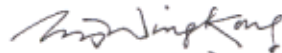
This representation letter is provided in connection with your audit of the financial statements of SINGAPORE DENTAL COUNCIL as of the above date and for the year then ended for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position 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 provision 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

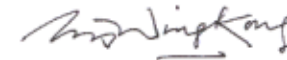


CLIN ASSOC PROF. TSENG SENG KWONG PATRICK  
REGISTRAR


## Singapore Dental Council Statement By Council's Management

In our opinion, the financial statements set out on pages 18 to 25 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 2007 and of the results, changes in fund and cash flows of the Council for the year ended on that date.

On behalf of the Council,



DR YIP WING KONG  
President



CLIN ASSOC PROF. TSENG SENG KWONG PATRICK  
Registrar

18 June 2007

# Auditors' Report To The Members Of Singapore Dental Council

We have audited the accompanying financial statements of **Singapore Dental Council**, which comprise the balance sheet as at 31 March 2007, and the statement of income and expenditure, statement of changes in funds and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

The Council is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of The Dentists Act 1999 (the "Act") and Singapore Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

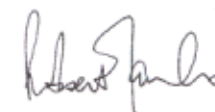
Our responsibility is to express an opinion on these financial statement based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council's management, as well as evaluating the overall presentation of the financial statements.

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

In our opinion:-

- (a) the financial statements are properly drawn up in accordance with the provisions of The Dentists Act 1999 and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Council as at 31 March 2007 and the results, changes in funds 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 Accounts,  
Singapore

18 June 2007

# Singapore Dental Council

Statement of Income & Expenditure for the year ended 31 March 2007

Notes	FY2006 \$	FY2005 \$
<b>OPERATING INCOME</b>		
Registration fee	13,400	14,600
Practising certificate fee	250,317	244,882
Penalty fee	2,500	675
Restoration fee	200	400
Register of Additional Qualification	1,100	1,150
Certificate of Good Standing	1,620	1,260
Certified Copy of Certificate	200	200
Mailing label	1,582	1,186
Examination fee	-	6,000
Miscellaneous income	7,361	620
Interest income	21,913	15,588
	-----	-----
	300,193	286,561
Deduct : <b>OPERATING EXPENSES</b> - Page 19	(543,959)	(407,079)
	-----	-----
DEFICIT BEFORE GRANT	(243,766)	(120,518)
GOVERNMENT GRANT	106,063	80,447
	-----	-----
DEFICIT BEFORE CONTRIBUTION TO CONSOLIDATED FUND	(137,703)	(40,071)
CONTRIBUTION TO CONSOLIDATED FUND 3 - Prior year	-	(18)
	-----	-----
DEFICIT FOR THE YEAR	(137,703)	(40,089)
	=====	=====

Statement of Changes in Fund for the year ended 31 March 2007

	General Fund \$
Balance at 31 March 2005	912,171
Deficit for the year	(40,089)
	-----
Balance at 31 March 2006	872,082
Deficit for the year	(137,703)
	-----
Balance at 31 March 2007	734,379
	=====

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 2007

	FY2006 \$	FY2005 \$
Accountancy fee	2,100	2,100
Advertisement	4,150	3,192
Audit fee	3,647	1,470
Bank charges	67	499
Ceremonies & celebrations	6,247	6,174
Conference & Seminar	375	-
Depreciation	47,275	5,193
Election	8,143	-
Examination fee	-	1,500
Examiner's fee	-	3,150
General expenses	1,112	394
Gifts & entertainment	2,594	119
Honorarium	300	500
Legal & professional fees	171,803	-
Loss on disposal of software/equipment	14,506	673
Maintenance of computers	67,178	143,099
Maintenance of premises	2,464	1,413
Medical fee	296	373
Office refreshments	687	976
Office supplies	3,054	4,331
Postage & courier	2,447	6,827
Printing	4,797	4,804
Provident fund contributions	16,401	19,318
Publications	52	210
Rental of equipment	970	3,266
Rental of premises	29,491	29,697
Salary	141,447	145,181
Services rendered	7,440	12,956
Staff training	611	2,115
Staff welfare	130	2,249
Telecommunications	1,892	2,045
Transport & travelling	1,023	2,185
Utilities	1,260	1,120
	-----	-----
	543,959	407,079
	=====	=====

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

# Singapore Dental Council

Balance Sheet as at 31 March 2007

	Notes	31.3.07 \$	31.3.06 \$
<b>ASSETS</b>			
<b>Non-current asset</b>			
Plant & equipment	4	98,483	158,822
<b>Current assets</b>			
Other receivables	5	5,141	35,384
Interest receivable		15,862	11,948
Fixed deposits	6	629,378	721,242
Bank balance	6	344,786	391,324
		995,167	1,159,898
<b>Total assets</b>		1,093,650	1,318,720
<b>FUND AND LIABILITIES</b>			
<b>Accumulated surplus</b>			
Balance at beginning of year		872,082	912,171
Deficit for the year		(137,703)	(40,089)
Balance at end of year		734,379	872,082
<b>Current liabilities</b>			
Advance fees received		189,317	421,933
Government grant repayable		155,891	-
Accrued expenses		14,063	24,705
		359,271	446,638
<b>Total fund and liabilities</b>		1,093,650	1,318,720

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 2007

	FY2006 \$	FY2005 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Deficit before grant	(243,766)	(120,518)
Adjustments for:		
Depreciation	47,275	5,193
Interest income	(21,913)	(15,588)
Loss of sale on equipment	-	673
Write-off computer system update	14,506	-
Operating deficit before working capital changes	(203,898)	(130,240)
Decrease in prepayment, deposit & interest receivable	26,329	64,239
(Decrease)/increase in advance fees received	(232,616)	242,397
Increase in accrued expenses	145,249	8,911
Cash (used in)/generated from operations	(264,936)	185,307
Less : Contribution to Consolidated Fund	-	(718)
<b>Net cash (used in)/from operating activities</b>	(264,936)	184,589
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of office equipment	(1,442)	(153,461)
Interest income	21,913	15,588
Proceeds from sale of equipment	-	105
<b>Net cash from/(used in) investing activities</b>	20,471	(137,768)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Government grant received	106,063	80,447
<b>Net cash from financing activities</b>	106,063	80,447
<b>NET (DECREASE)/INCREASE IN FIXED DEPOSIT &amp; BANK BALANCES</b>	(138,402)	127,268
<b>FIXED DEPOSIT, CASH &amp; BANK BALANCES AT BEGINNING OF YEAR</b>	1,112,566	985,298
<b>FIXED DEPOSIT, CASH &amp; BANK BALANCES AT END OF YEAR</b>	974,164	1,112,566

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

# Singapore Dental Council

Notes to Financial Statements - 31 March 2007

## 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 15.

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 (FRS) including 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.

During the year, the Council adopted, where applicable, the new or revised FRS and Interpretations to FRS (INT FRS) that are effective for the current accounting period. The adoption did not result in any change in accounting policies. For new FRS and INT FRS that are not yet mandatory, there is no impact on the financial statements.

### (b) Accounting estimates and judgements

The preparation of financial statements in conformity with FRS 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 ongoing 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 carrying amounts of plant and equipment are reviewed for impairment at each balance sheet date. Impairment loss or reversal of impairment loss recognised in prior years is recorded in the income statement.

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

	<u>Computer</u> \$	<u>Office</u> <u>Equipment</u> \$	<u>Ceremony</u> <u>gowns</u> \$	<u>Software</u> \$	<u>Total</u> \$
<b>Cost</b>					
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)
	-----	-----	-----	-----	-----
At 31.3.06	12,917	12,149	8,274	142,286	175,626
Additions	1,442	-	-	-	1,442
Disposals	-	-	-	(14,506)	(14,506)
	-----	-----	-----	-----	-----
At 31.3.07	14,359	12,149	8,274	127,780	162,562
<b>Accumulated depreciation</b>					
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)
	-----	-----	-----	-----	-----
At 31.3.06	11,218	4,552	1,034	-	16,804
Depreciation charge for the year	2,129	1,519	1,034	42,593	47,275
	-----	-----	-----	-----	-----
At 31.3.7	13,347	6,071	2,068	42,593	64,079
	-----	-----	-----	-----	-----
<b>Net carrying amount</b>					
At 31.3.07	1,012	6,078	6,206	85,187	98,483
	=====	=====	=====	=====	=====
At 31.3.06	1,699	7,597	7,240	142,286	158,822
	=====	=====	=====	=====	=====

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

#### 5.Other Receivables

	<u>FY2006</u> \$	<u>FY2005</u> \$
Prepayments	3,010	10,439
Deposits	2,131	2,131
Legal expenses recoverable	-	22,814
	-----	-----
	5,141	35,384
	=====	=====

#### 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 1.85% to 3.08% p.a. (2006 : 1.95% to 3.02%) 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.

## 4.Plant & Equipment

	<u>Computer</u> \$	<u>Office Equipment</u> \$	<u>Ceremony gowns</u> \$	<u>Software</u> \$	<u>Total</u> \$
<b>Cost</b>					
At 31.3.05	12,763	10,439	-	-	23,202
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### (d) Liquidity risk

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## Dentists Register 2006

Year	FIRST DIVISION	SECOND DIVISION		TOTAL
	Graduate Dentists	Practitioners Without Formal Dental Training*	Former Dental**	
2002	1,135	31	55	1,221
2003	1,182	29	55	1,266
2004	1,222	22	55	1,299
2005	1,279	20	53	1,352
2006	1,305	18	53	1,376

\* 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	2002	2003	2004	2005	2006
Graduates with Singapore dental degree/ diploma – 14(1)(a)	941	972	995	1,022	1,052
Graduates with dental degrees listed in the Schedule of the Dentists Act -14(1)(b)	165	185	198	218	215
Graduates with degree not listed in the Schedule of the Dentists Act and are registered for teaching, research or postgraduate study – 14(1)(d)	16	14	17	21	22
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	6	8	9	10
Graduate(s) with dental degree(s) not listed in the Schedule of the Dentists Act and are exempted from the Dental Council Examination, or given conditional registration – 14(1)(c) – with condition	8	5	4	9	6
Dentists without formal dental qualifications but were registered in 1950 – 65(4)(b)	31	29	22	20	18
Dentists (former dental therapists) registered after passing the Dental Therapist Examination	55	55	55	53	53
<b>TOTAL</b>	1,221	1,266	1,299	1,352	1,376

## 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
2002	2	1	27	-	-	-	-	-	30
2003	-	2	9	16	4	-	-	-	31
2004	4	1	17	2	7	-	-	-	31
2005	2	2	10	5	2	1	-	-	22
2006	2	1	26	0	10	0	0	0	39

## Graduate Dentists By Employment Sector

Year	Public Service	National University of Singapore	Restructured Hospital	Private Practice	Not in Active Practice	Total
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	843	160	1,279
2006	20	26	243	838	178	1,305

## 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	5	0	43xxxx	6	1
04xxxx	19	0	44xxxx	9	0
05xxxx	6	1	45xxxx	3	0
06xxxx	9	0	46xxxx	16	2
07xxxx	0	0	47xxxx	5	0
08xxxx	5	2	51xxxx	8	0
09xxxx	3	0	52xxxx	28	0
10xxxx	1	0			
11xxxx	3	0	53xxxx	27	5
12xxxx	14	3	54xxxx	8	1
13xxxx	3	1			
14xxxx	9	0	55xxxx	8	0
15xxxx	9	0	56xxxx	20	3
16xxxx	9	3	57xxxx	16	2
17xxxx	14	0	58xxxx	6	3
18xxxx	11	0	59xxxx	6	0
19xxxx	3	0	60xxxx	12	1
20xxxx	2	1	61xxxx	2	0
21xxxx	2	0	63xxxx	1	0
22xxxx	26	0	64xxxx	10	1
23xxxx	70	0	65xxxx	17	3
24xxxx	35	0	67xxxx	7	0
			68xxxx	9	1
25xxxx	7	0	71xxxx	1	0
26xxxx	1	0	73xxxx	13	0
27xxxx	10	0	75xxxx	2	1
30xxxx	3	0	76xxxx	20	1
			77xxxx	1	0
31xxxx	16	0	78xxxx	1	0
32xxxx	12	2	80xxxx	0	0
33xxxx	2	0	81xxxx	0	0
34xxxx	1	0	82xxxx	2	0
35xxxx	3	0			
37xxxx	1	0			
38xxxx	9	2			
40xxxx	6	0			
41xxxx	2	0			
42xxxx	3	2			
			<b>Total</b>	<b>640</b>	<b>42</b>

**SINGAPORE DENTAL COUNCIL**

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