

Singapore Dental Council

ANNUAL REPORT 2007

SINGAPORE DENTAL COUNCIL

ANNUAL REPORT 2007

CONTENTS

President's Report	1
The Dental Council	4
Administrative Staff	4
Committees	5
Dentists Register & Practising Licenses	7
Professional Conduct	9
Financial Report	11
Appendix I Dentists Register 2007	24
Appendix II Dentists by Qualifications	25
Appendix III Dentists Removed from The Active Dentists Register	26
Appendix IV Graduate Dentists by Employment Sector	27
Appendix V Distribution of Private Dental Clinics by Postal Sector	28
Appendix VI Nature and Number of Complaints Received in 2007	29

President's Report

2007 was a year of consolidation for the Dental Council. Most of the year was spent on work in progress in preparation for the launch of various initiatives that have been ongoing for a number of years and will finally see fruition at the start of 2008. The Continuing Professional Education Programme (CPE) has commenced from 1 October 2007. The Amendments to the Dentists' Act has been completed and will likely be enacted in Parliament as the Dental Registration Act (DRA) by early next year. With the enactment of the new Act, the Register of Conditionally Registered Dentists, the Register of Specialists and the Register of Oral Health Therapists will come into force.

During the year under review, 1 January to 31 December 2007, the Dental Council held 7 council meetings, 4 committee meetings, and 5 meetings of the complaints committee. There was no disciplinary inquiry during this year.

Continuing Professional Education

The mandatory Continuing Professional Education Programme (CPE) has commenced from 1 October 2007. Dentists will have to accumulate a minimum of 70 CPE points over the next 2 years before they are eligible for renewal of their practicing certificates (PCs) when their current PCs expire on 31 December 2009. Judging by the CPE points registered during the trial period, dentists should well be able to meet the required 70 points within the next 2 years.

Dentists Register

As at 31 December 2007, the Register had 1,343 graduate dentists. During the year under review, there were 54 new registrations. Thirty-two of them were graduates of the National University of Singapore, 15 had other degrees listed in the Schedule and 7 were temporary registrants. Thirteen graduate dentists were removed from the register during the year (*Appendix III*). Of these, 10 did not apply for their practicing certificates and 3 had passed away.

Complaints

The Council received a total of 55 written complaints in 2007 of which 2 were accompanied by statutory declarations and were referred for investigation by the Complaints Committees. In both cases, the dentists were cautioned with letters of advice.

There was an overall increase in number of complaints compared to the previous year. Treatment-related complaints formed the bulk of the complaints. Most of these involved issues of dissatisfaction with treatment outcomes, unethical professional behaviour, miscommunication, complications of third molar surgery, and high treatment fees. Teeth whitening by non-dentists also featured prominently amongst the complaints. (*Appendix VI*)

Dentist's Pledge Affirmation Ceremony

The 2007 Dentist's Pledge Affirmation Ceremony took place on 3 August 2007. We were honoured to have Mr Heng Chee How, Minister of State (Health) as the Guest of Honour. The 38 newly registered dentists of 2007 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 Mr Heng may be found on the SDC's website at <http://www.sdc.gov.sg>.

Staff Matters

Ms Jacqueline Goh rejoined the staff of the Council as a Management Executive Officer on 18 September 2007. Ms Tan Joo Ann 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

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:

President	Dr Yip Wing Kong
Registrar	Clin A/Prof Patrick Tseng Seng Kwong ¹ A/Prof Tan Beng Choon Keson Dr Adeline Wong Soon May Dr Chan Siew Luen Ms Jessie Lim ²

Administrative Staff

Executive Secretary	Dr Wong Mun Loke
Inspecting Officer	Dr Chen Fee Yuen ³
Administrative Manager	Ms Yee Yoke Chun
Corporate Support Officer	Ms Norisah Ahmad

¹ Concurrently, Clin A/Prof Patrick Tseng is the Chief Dental Officer at the Ministry of Health.

² Ms Jessie Lim is a registered dentist in the second division of the register.

³ 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.⁴

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

⁴ 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 & 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 1,413 registered dentists in the dental register (*Appendix I*). Of these 1,343 are on the First Division and 70 on the Second Division.

First Division of the Dentists Register

As at 31 December 2007, the Register had 1,343 graduate dentists. During the year under review, there were 54 new registrations. Thirty-two of them were graduates of the National University of Singapore, 15 had other degrees listed in the Schedule to the Dentists Act and 7 were temporary registrants (visiting experts and trainees at accepted institutions).

Thirteen graduate dentists were removed from the register during the year (*Appendix III*). Of these 13 dentists, 10 did not apply for their practising certificates and 3 had passed away.

The dentists to resident population ratio at 1:3247, 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 (888) were in private practice. Of the remaining, 229 were in the restructured hospitals, 18 in public service and 32 in the National University of Singapore. One hundred and thirty-nine dentists were considered not in active practice as they had not applied for their practising certificates.

There were 888 graduate dentists in private practice. This is an increase of 50 from the previous year. Of these, 57% were in group practices, 40% were in solo practices and 2.36% worked as locums.

There were 587 private dental clinics run by graduate dentists in 2007, a decrease of 11 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 2007 there were 70 non-graduate dentists, of which 44 were in private practice, 13 were in the public service, 12 were not in active practice and 1 was reported under unknown employment status. 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 was 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 Lim 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 *
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

The Council received a total of 55 written complaints in 2007 of which 2 were accompanied by statutory declarations and were referred for investigation by the Complaints Committees. In both cases, the dentists were cautioned with letters of advice. The remaining complaints were either dealt with by the Inspecting Officer of the Council, referred to the Ethics and Mediation Committee of the Singapore Dental Association for mediation or were not pursued further by the complainants.

Treatment-related complaints formed the bulk of the complaints. Most of these involved issues of dissatisfaction with treatment outcomes, unethical professional behaviour, miscommunication, complications of third molar surgery and high treatment fees. Teeth whitening by non-dentists also featured prominently amongst the complaints. Details on the nature and numbers of these complaints may be found in *Appendix VI* of the report.

* Ms Lee Show Feai is a representative from the Division II Register.

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 2007. The audited financial statements for the period 1 April 2007 to 31 March 2008 are reproduced in the following pages.

Financial Statements For The Year Ended 31 March 2007

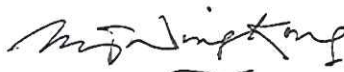
This representation letter is provided in connection with your audit of the financial statements of SINGAPORE DENTAL COUNCIL as of the above date and for the year then ended for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position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

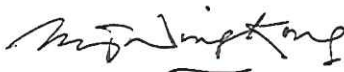


CLIN A/PROF TSENG SENG KWONG PATRICK
REGISTRAR

Singapore Dental Council Statement by Council's Management

In our opinion, the financial statements set out on pages 16 to 23 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 2008 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



CLIN ASSOC PROF TSENG SENG KWONG PATRICK
Registrar

12 August 2008

Independent Auditors' Report to The Members of Singapore Dental Council

We have audited the accompanying financial statements of SINGAPORE DENTAL COUNCIL as set out on pages 16 to 23, which comprise the balance sheet as at 31 March 2008, 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.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Singapore Financial Reporting Standards. This responsibility includes:

- (a) devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair profit and loss accounts and balance sheets and to maintain accountability of assets;
- (b) selecting and applying appropriate accounting policies; and
- (c) making accounting estimates that are reasonable in the circumstances.

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 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 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 2008 and of 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 Accountants,
Singapore

12 August 2008

Singapore Dental Council

Statement of Income & Expenditure for the year ended 31 March 2008

	Note	FY2007	FY2006
		\$	\$
OPERATING INCOME			
Registration fee		36,900	13,400
Practising certificate fee		258,904	250,317
Penalty fee		4,250	2,500
Restoration fee		400	200
Register of Additional Qualification		1,600	1,100
Certificate of Good Standing		1,260	1,620
Certificate Copy of Certificate		200	200
Mailing label		918	1,582
Examination fee		4,000	-
Miscellaneous income		34	7,361
Interest income		13,870	21,913
Fee for CPE provider accreditation		1,150	-
		-----	-----
		323,486	300,193
Deduct : OPERATING EXPENSES - Page 17		(426,613)	(543,959)
		-----	-----
DEFICIT BEFORE GRANT		(103,127)	(243,766)
GOVERNMENT GRANT		396,571	106,063
		-----	-----
SURPLUS/(DEFICIT) BEFORE CONTRIBUTION TO CONSOLIDATED FUND		293,444	(137,703)
CONTRIBUTION TO CONSOLIDATED FUND	3		
- Prior year		(52,820)	-
		-----	-----
SURPLUS/(DEFICIT) FOR THE YEAR		240,624	(137,703)
		=====	=====

Statement of Changes in Fund for the year ended 31 March 2008

	General fund
	\$
Balance at 31 March 2006	872,082
Deficit for the year	(137,703)

Balance at 31 March 2007	734,379
Surplus for the year	240,624

Balance at 31 March 2008	975,003
	=====

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 2008

	FY2007	FY2006
	\$	\$
Accountancy fee	3,147	2,100
Advertisement	4,315	4,150
Audit fee	3,161	3,647
Bank charges	445	67
Ceremonies & celebrations	6,686	6,247
Conference & seminar	-	375
Depreciation	46,920	47,275
Election	-	8,143
Examination fee	4,280	-
General expenses	500	1,112
Gifts & entertainment	60	2,594
Honorarium	-	300
Legal & professional fees	18,726	171,803
Loss on disposal of software/equipment	297	14,506
Maintenance of computers	78,920	67,178
Maintenance of premises	2,155	2,464
Medical fee	306	296
Office refreshments	283	687
Office supplies	5,873	3,054
Postage & courier	3,111	2,447
Printing	7,750	4,797
Provident fund contributions	21,524	16,401
Publications	42	52
Rental of equipment	986	970
Rental of premises	29,866	29,491
Salary	175,239	141,447
Services rendered	6,908	7,440
Staff training	415	611
Staff welfare	1,158	130
Telecommunications	1,941	1,892
Transport & travelling	1,599	1,023
Utilities	-	1,260
	-----	-----
	426,613	543,959
	=====	=====

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

Singapore Dental Council

Balance Sheet as at 31 March 2008

	<u>Note</u>	<u>31.3.08</u> \$	<u>31.3.07</u> \$
ASSETS			
Non-current assets			
Plant & equipment	4	59,181	98,483
		-----	-----
Current assets			
Other receivables	5	7,115	5,141
Interest receivable		11,009	15,862
Fixed deposits	6	647,423	629,378
Bank balance	6	781,282	344,786
		-----	-----
		1,446,829	995,167
		-----	-----
Total assets		<u>1,506,010</u>	<u>1,093,650</u>
		=====	=====
FUND AND LIABILITIES			
Accumulated surplus			
Balance at beginning of year		734,379	872,082
Surplus/(deficit) of the year		240,624	(137,703)
		-----	-----
Balance at end of year		975,003	734,379
		-----	-----
Current liabilities			
Advance fees received		453,663	189,371
Government grant repayable		-	155,891
Accrued expenses		24,524	14,063
Provision for Consolidated Fund		52,820	-
		-----	-----
		531,007	359,271
		-----	-----
Total fund and liabilities		<u>1,506,010</u>	<u>1,093,650</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 2008

	FY2007	FY2006
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficit before grant	(103,127)	(243,766)
Adjustment for :		
Depreciation	46,920	47,275
Interest income	(13,870)	(21,913)
Write-off computer system update	297	14,506
	-----	-----
Operating deficit before working capital changes	(69,780)	(203,898)
Decrease in prepayment & interest receivable	2,879	26,329
Increase/(decrease) in advance fees received	264,346	(232,616)
(Decrease)/increase in accrued expenses	(145,430)	145,249
	-----	-----
<i>Net cash from/(used in) operating activities</i>	52,015	(264,936)
	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of office equipment	(7,915)	(1,442)
Interest income	13,870	21,913
	-----	-----
<i>Net cash from investing activities</i>	5,955	20,471
	-----	-----
CASH FLOWS FROM FINANCING ACTIVITIES		
Government grant received	396,571	106,063
	-----	-----
<i>Net cash from financing activities</i>	396,571	106,063
	-----	-----
NET INCREASE/(DECREASE) IN FIXED DEPOSITS & BANK BALANCE	454,541	(138,402)
FIXED DEPOSITS & BANK BALANCE AT BEGINNING OF YEAR	974,164	1,112,566
FIXED DEPOSITS & BANK BALANCE AT END OF YEAR	1,428,705	974,164
	=====	=====

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

Singapore Dental Council

Notes to Financial Statements - 31 March 2008

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 have been prepared under the historical cost convention and the fair values of financial assets and liabilities approximate their carrying amounts recorded in the financial statements.

The financial statements of the Council comply with Singapore Financial Reporting Standards (FRS). 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 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 that are not readily apparent from other source. These estimates and assumptions are not expected to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(c) **Income**

Income from practising certificate fees, which are levied on dentists on a yearly basis, is recognised in the financial statements on an 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 estimated 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) **Other receivables**

Other receivables are classified and accounted for as loans and receivables under FRS 39 and are initially recognised at invoiced values or amounts paid and, where applicable, subsequently measured at amortised cost using the effective interest method except that short-duration non-interest bearing receivables are not usually re-measured unless the effect of imputing interest would be significant. An allowance is made for uncollectible amounts when there is objective evidence that the Council will not be able to collect the debt. Bad debts are written off when identified.

(h) **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.

3. Contribution to Consolidated Fund

The income of the Council is exempted from income tax under Section 13(1)(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 18% of the net surplus of the Council.

4. Plant & Equipment

	<u>Computer</u> \$	<u>Office equipment</u> \$	<u>Ceremony gowns</u> \$	<u>Software</u> \$	<u>Total</u> \$
Cost					
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
Additions	1,498	6,417	-	-	7,915
Disposals	(1,249)	(475)	-	-	(1,724)
	-----	-----	-----	-----	-----
At 31.3.08	14,608	18,091	8,274	127,780	168,756
	-----	-----	-----	-----	-----
Accumulated depreciation					
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 31.3.07	13,347	6,071	2,068	42,593	64,079
Depreciation charge for the year	1,031	2,261	1,035	42,593	46,920
Disposals	(1,249)	(178)	-	-	(1,427)
	-----	-----	-----	-----	-----
At 31.3.08	13,129	8,154	3,103	85,186	109,572
	-----	-----	-----	-----	-----
Net carrying amount					
At 31.3.08	1,479	9,937	5,171	42,594	59,181
	=====	=====	=====	=====	=====
At 31.3.07	1,012	6,078	6,206	85,187	98,483
	=====	=====	=====	=====	=====

5. Other Receivables

	<u>FY2007</u>	<u>FY2006</u>
	\$	\$
Prepayments	4,984	3,010
Deposits	2,131	2,131
	-----	-----
	7,115	5,141
	=====	=====

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 1.24% to 3.08% (2007: 1.85% to 3.08%) p.a.

7. Financial Risks and Management

(i) **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.

(ii) **Credit risk**

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

(iii) **Foreign exchange risk**

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

(iv) **Liquidity risk**

The Council monitors and maintains sufficient working capital to fund its operations and also depends on government grants to subsidise costs of operations.

Dentists Register 2007

Year	First Division	Second Division		Total
	Graduate Dentists	Practitioners Without Formal Dental Training*	Former Dental Therapists**	
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
2007	1,343	17	53	1,413

* 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	Year				
	2003	2004	2005	2006	2007
Graduates with Singapore dental degree/ diploma – 14(1)(a)	972	995	1,022	1,052	1,078
Graduates with dental degrees listed in the Schedule of the Dentists Act -14(1)(b)	185	198	218	215	225
Graduates with degree not listed in the Schedule of the Dentists Act and are registered for teaching, research or postgraduate study – 14(1)(d) – Temporary Registration	14	17	21	22	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	6	8	9	10	8
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 registration – 14(1)(c) – with condition	5	4	9	6	10
Dentists without formal dental qualifications but were registered in 1950 – 65(4)(b)	29	22	20	18	17
Dentists (former dental therapists) registered after passing the Dental Therapist Examination	55	55	53	53	53
Total	1,266	1,299	1,352	1,376	1,413

Dentists Removed from The Active Dentists Register

	Reason for Removal							
	Died		Did not apply for Practising Certificate/ Migrated		Cessation of Temporary Registration	Disciplinary Action		
Year	Graduate Dentists	Others	Graduate Dentists	Others	Graduate Dentists	Graduate Dentists	Others	Total
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	39
2007	3	2	10	0	0	0	0	15

Graduate Dentists By Employment Sector

Year	Public Service	National University of Singapore	Restructured Hospital	Private Practice	Not in Active Practice	Total
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
2007	18	32	229	888	176	1,343

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	3	0	43xxxx	4	1
04xxxx	16	0	44xxxx	10	1
05xxxx	6	1	45xxxx	3	0
06xxxx	10	0	46xxxx	16	2
07xxxx	0	0	47xxxx	5	0
08xxxx	6	2	51xxxx	6	0
09xxxx	5	0	52xxxx	30	0
10xxxx	2	0			
11xxxx	4	0	53xxxx	23	5
12xxxx	13	2	54xxxx	7	1
13xxxx	2	1	55xxxx	8	0
14xxxx	5	0	56xxxx	20	2
15xxxx	10	0	57xxxx	17	2
16xxxx	13	3	58xxxx	6	3
17xxxx	13	0	59xxxx	6	0
18xxxx	11	0	60xxxx	11	1
19xxxx	3	0	61xxxx	2	0
20xxxx	3	1	63xxxx	1	0
21xxxx	2	0	64xxxx	13	1
22xxxx	25	0	65xxxx	18	3
23xxxx	66	0	67xxxx	6	0
24xxxx	33	0	68xxxx	9	1
			71xxxx	1	0
25xxxx	7	0	73xxxx	13	0
26xxxx	2	0	75xxxx	2	1
27xxxx	9	0	76xxxx	20	1
30xxxx	4	0	77xxxx	1	0
			78xxxx	1	0
31xxxx	16	0	80xxxx	0	0
32xxxx	12	2	81xxxx	0	0
33xxxx	2	0	82xxxx	2	0
34xxxx	1	0			
35xxxx	3	0			
37xxxx	1	0			
38xxxx	9	2			
40xxxx	6	0			
41xxxx	2	0			
42xxxx	4	2			
			Total	587	41

Nature and Number of Complaints Received in 2007

Nature of Complaint	Number
Restorations	7
Root canal treatment	5
Extractions	3
Dentures	2
Orthodontics	4
Third molar surgery	2
Implants	1
X-rays	1
Periodontics	1
Professional image	2
Ethics & professional conduct	4
Service lapse & miscommunication	4
Advertisement	1
Fees	2
Dentist emigrated leaving unresolved problem	1
Poor hygiene	1
Dental records	1
Poor behaviour of clinical staff	1
Women's charter	1
Irrelevant or unnecessary treatment	2
Refund	1
Compensation	1
Illegal dental practice	14
Total	55

SINGAPORE DENTAL COUNCIL

16 College Road, #01-01 College of Medicine Building, Singapore 169854
Tel: 6372 3076 Fax: 6221 1275 Email: enquiries@dentalcouncil.gov.sg