



SINGAPORE PHARMACY COUNCIL

Annual Report 2013

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PRESIDENT'S MESSAGE

I am pleased to share that 2013 was a year of new developments, progress and consolidation for the Singapore Pharmacy Council (SPC).



Register of Pharmacists and Register of Specialists

As at 31 December 2013, there were 2376 pharmacists on the Register of Pharmacists, a net increase of 204 over that of 2012. 91 foreign-trained pharmacists had registered with the SPC in 2013, an increase of 12.4% over that of 2012. The total number of foreign-trained pharmacists on the register as at 31 December 2013 was 511 (21.5%). In 2013, there were 25 specialist pharmacists on the Register of Specialists. The

Council had approved 5 specialties for specialist registration. Pharmacy specialties in Oncology Pharmacy and Advanced Pharmacotherapy in the areas of Infectious Diseases, Cardiology, Geriatrics and Psychiatry are recognised by the (Pharmacy) Specialists Accreditation Board (PSAB) for registration.

As complex health care issues demand a multi-disciplinary approach, patients will increasingly recognise the value a specialist pharmacist can bring in terms of optimizing drug therapy and improving outcomes in patient care. The skills of the specialist, when applied across the entire continuum of the healthcare system, will benefit patients and organisations.

Pharmacist's Pledge Affirmation Ceremony 2013

SPC was honoured to have Dr Amy Khor, Minister of State, Ministry of Health and Ministry of Manpower as the Guest of Honour for the Pharmacist's Pledge Affirmation Ceremony, held on 3 May 2013. 152 newly registered pharmacists took the pledge and a total of 252 people attended the pledge ceremony. Dr Khor addressed the audience and spoke about the role of pharmacists as medication experts in the healthcare continuum with other healthcare professionals to promote safe and effective medication use.



Developing a Quality Healthcare Workforce

In addition to building capacity and growing the numbers of pharmacists, we need to develop pharmacist's capability to ensure that there is a quality workforce which will be part of Healthcare 2020 vision, in order to meet the healthcare needs of the Singapore population.

The preceptors have made a difference by imparting their valuable knowledge, experience and skills by mentoring and guiding new pharmacists in the transition between university and the working world. We thank them and continue to encourage those who can step forward to take on preceptor's role in their organisations.

Role of Pharmacists in the Care Continuum

As medication experts, pharmacists add value to the healthcare system through reducing medication related problems and preventing adverse drug events. Such value-added services include medication reviews and medication reconciliation, managing patients in ambulatory clinics and actively managing specific medication related issues in a team-based care. The Sweet Spot joint venture by NUS and Unity Healthcare Pharmacy is an excellent programme that not only utilises the training and skills of the pharmacists, but also reaches out to patients in need of diabetic care in the community.

The SPC will continue to serve the profession to the utmost of our ability. I would like to thank and commend all the Council members and pharmacists who had serve in the various committees and workgroups diligently as well as the preceptors who have sacrificed their valuable time and effort to train and guide pre-registration pharmacists.

Without their dedication, the Council's work plans and activities would not be so efficiently carried out to completion.

Mr Wu Tuck Seng

President, Singapore Pharmacy Council



INTRODUCTION

The Singapore Pharmacy Council (SPC), a statutory board under the Ministry of Health, maintains the Register of Pharmacists in Singapore, administers the compulsory Continuing Professional Education (CPE) programme and also governs and regulates the professional conduct and ethics of registered pharmacists. Pharmacists found guilty of professional misconduct may be reprimanded, suspended or removed from the Register.

FUNCTIONS OF THE SINGAPORE PHARMACY COUNCIL

- 1) Keep and maintain the Register of Pharmacists;
- 2) Approve or reject applications for registration under the Pharmacists Registration Act or to approve any such application subject to such restrictions as it may think fit;
- 3) Issue certificates of registration and practising certificates to registered pharmacists;
- 4) Make recommendations to the appropriate authorities on the courses of instructions and examinations leading to a Singapore degree;
- 5) Prescribe and implement measures, guidelines and standards for the training of persons seeking registration as pharmacists under the Pharmacists Registration Act;
- 6) Make recommendations to the appropriate authorities for the training and education of registered pharmacists;
- 7) Determine and regulate the conduct and ethics of registered pharmacists; and
- 8) Generally to do all such acts and matters and things as are necessary to be carried out under the Pharmacists Registration Act.



Our QUALITY STATEMENT

The Singapore Pharmacy Council strives to achieve quality output of pharmacists through an efficient registration process and overseeing pharmacists' continual development to attain professional standards benchmarked amongst the best in the world.

Our VISION

To continually improve professional competencies and standards of registered pharmacists to be the best in the world.

Our MISSION

To achieve quality output of pharmacists through an integrated, comprehensive, efficient and effective registration and regulatory process.

Our CORE VALUES

Dedication

We desire to serve.

We believe in giving our best.

We are passionate in what we do.

Professionalism

We seek to develop a high level of expertise.

We are objective in decision-making.

We do that which is best for Singapore and Singaporeans.

Integrity, Care, Compassion and Teamwork

We take responsibility for our work.

We go the extra mile to show we care.

We work together for the best outcomes.





THE PHARMACIST'S PLEDGE

The Pharmacist's Pledge describes the values, ethics, vision and professionalism which should be embraced by all pharmacists.

The pledge serves to remind pharmacists of the responsibility and commitment to the profession and the importance of upholding a high standard of professional and ethical practice towards their patients, colleagues and society.

Pharmacists solemnly pledge to:

- P**ractise my profession with honesty, integrity and compassion;
- H**onour traditions and embrace advancements in my profession;
- A**bide by the governing laws and Code of Ethics;
- R**espect and keep in confidence patient information;
- M**aintain a high standard of professional competence through lifelong learning;
- A**lways place patient's interests first and treat them equally;
- C**ollaborate with other healthcare colleagues to achieve the desired treatment outcomes;
- I**mpart my knowledge, experience and skills to nurture future pharmacists;
- S**trive to provide high quality and cost-effective health services and products;
- T**ranslate scientific advances into better healthcare.

**MEMBERS OF THE SINGAPORE PHARMACY COUNCIL****Table 1: Members of the Singapore Pharmacy Council (1 September 2011- 31 August 2014)**

President	Mr Wu Tuck Seng Deputy Director, Pharmacy Department, National University Hospital B Pharm (Hons), University of London, UK Master of Health Science (Management), University of Sydney, Australia
Registrar (Ex-officio)	Assistant Professor Lita Chew Sui Tjien Chief Pharmacist, Ministry of Health Head, Pharmacy Department, National Cancer Centre Singapore Assistant Professor, Department of Pharmacy, Faculty of Science, National University of Singapore BSc (Pharm), National University of Singapore MMedSc (Oncology), University of Birmingham, UK
Member (Ex-officio)	Associate Professor Chui Wai Keung Head, Department of Pharmacy, Faculty of Science, National University of Singapore BSc (Pharm)(Hons), National University of Singapore PhD, Aston University, Birmingham, UK
Member	Ms Ang Hui Gek Director, Allied Health Division, Singapore General Hospital BSc (Pharm), National University of Singapore Graduate Dip Clinical Pharmacy, Australia MBA, University of Hull, UK
Member	Ms Chan Soo Chung Executive Director, National Healthcare Group Pharmacy B Pharm (Hons), University Science Malaysia
Member	Mrs Chan Yiam Moi Senior Director, Retail Development & Special Projects NTUC Unity Healthcare Co-operative Limited BSc (Pharm), National University of Singapore
Member	Mr Ng Cheng Tiang Asia Regional OTC RA Director, PGT Healthcare c/o Teva Pharmaceutical Investments Singapore Pte Ltd BSc (Pharm) (Hons), MSc (Safety, Health & Environmental Technology), National University of Singapore
Member	Mr Sia Chong Hock Division Director, Audit & Licensing Division and Director (Quality Assurance Office), Health Products Regulation Group, Health Sciences Authority BSc (Pharm), University of Singapore MSc (Healthcare Management), University of Wales, UK
Member	Ms Linda Seah Siew Hong Vice President, International Marketing, Emerging Asia, Baxter Healthcare (Asia) Pte Ltd BSc (Pharm) (Hons), National University of Singapore
Member	Dr Christina Tong Mei Wen (Dr Christina Lim) Senior Director, Academy, Health Sciences Authority BSc (Pharm), University of Singapore PhD (Pharmacodynamics), University of Montpellier, France
Member	Dr Ellick Wong Chee Kik Principal Consultant, PharmaWork Consultants BSc (Pharm), National Taiwan University MSc (Pharmacy), University of Manchester, UK PhD (Pharmaceutics), University of Wales, UK



Members of the Singapore Pharmacy Council

From left to right:

Mr Sia Chong Hock, Dr Christina Lim, Ms Ang Hui Gek, Ms Chan Soo Chung, Asst Prof Lita Chew (Registrar), Mr Wu Tuck Seng (President), Ms Chan Yiam Moi, Dr Ellick Wong, Mr Ng Cheng Tiang and Assoc Prof Chui Wai Keung.

(Not in the picture – Ms Linda Seah)



SINGAPORE PHARMACY COUNCIL'S ACTIVITIES IN 2013

Professional Activities

The Code of Ethics Committee

The Code of Ethics represents the fundamental tenets of conduct and behaviour expected of pharmacists practising in Singapore. It serves as a guide for pharmacists when they encounter ethical challenges and dilemmas in their course of work. Serious disregard or persistent failure to meet the Code of Ethics can potentially cause harm to patients or bring disrepute to the profession. This may lead to disciplinary proceedings for professional misconduct.

The Committee will focus mainly on developing a guidance framework in the area of advertisement of pharmacists and pharmacies. As the pharmacist's role progressed beyond its traditional role of dispensing and supplying medications, developing a guideline on advertising is necessary and timely to reflect the expansion of the pharmacist's role within the healthcare system.

The guidelines on advertisement of pharmacists and pharmacies would serve to complement the existing SPC Code of Ethics. The term of the Committee is from 1 August 2013 to 31 August 2014.

The members of the Code of Ethics Committee are:

- 1) Ms Tan Mui Ling (Chairperson)
- 2) Mr Sia Chong Hock
- 3) Adjunct A/Prof Chan Cheng Leng
- 4) Ms See Yen Theng
- 5) Ms Simone Tan Lychee
- 6) Mr James Cheong Kok Hwee
- 7) Mr Peter Yap Pheng Aun
- 8) Dr K Thomas Abraham



Pre-Registration Training Implementation Workgroup (PTIW)

The Pre-Registration Training Implementation Workgroup (PTIW) was set up by the SPC and the Chief Pharmacist Office to study an alternative training model and whether a central model for the training of pre-registration pharmacists in Singapore was workable and operationally feasible. This is crucial in view of the limited training places with the current model. With the National University of Singapore steadily increasing their intake of pharmacy students each year, it is necessary to ensure sufficient training places are available. The workgroup will assess the feasibility of a new training model from various perspectives — operational, functional (e.g. learning outcomes), infrastructure and funding. The term of the PTIW was from 1 August 2011 to 31 August 2013.

The PTIW met the following targets by the end of its term:

- All training institutions are to formulate 12-week training modules.
- Preparation of manuals for preceptors and pre-registration pharmacists.
- To analyse and report on the pilot study.
- To recruit new training centres.

Participating Partners in the Pilot Study

For the 2012/2013 pre-registration training programme, 11 pre-registration pharmacists from Changi General Hospital (CGH) and 2 pre-registration pharmacists from National Cancer Centre, Singapore (NCCS) underwent 3 external rotations of 12 weeks each, where they were rotated between CGH, NCCS, Guardian Health & Beauty, NHG Pharmacy and 1 pharmaceutical company (i.e. Abbott Laboratories (Singapore) Pte Ltd, GlaxoSmithKline Pte Ltd, MSD Pharma (Singapore) Pte Ltd, Merck Pte Ltd and Zuellig Pharma Pte Ltd).

For the 2013/2014 pre-registration training programme, 30 pre-registration pharmacists from CGH, Alexandra Hospital, NCCS, NHG Pharmacy and Institute of Mental Health are participating in the external rotations. The partnering institutions/elective training centres that are offering the 12-weekly external rotations to the pre-registration pharmacists are:

- 1) Acute Care Rotation
 - Singapore General Hospital (SGH) In-patient



- 2) Ambulatory Care Rotation
 - National Healthcare Group (NHG) Pharmacy
 - National Heart Centre Singapore
- 3) Community Care Rotation
 - Guardian Health & Beauty
- 4) Elective Rotation
 - Abbott Laboratories (Singapore) Pte Ltd
 - Baxter Healthcare Asia Pte Ltd
 - GlaxoSmithKline Pte Ltd (GSK)
 - Health Sciences Authority
 - LF Asia Distribution
 - Merck Pte Ltd
 - MSD Pharma (Singapore) Pte Ltd
 - Novartis Singapore Pte Ltd
 - Zuellig Pharma Pte Ltd

Registration of Specialist Pharmacists

The (Pharmacy) Specialists Accreditation Board (PSAB) defines the specialties in the practice of pharmacy and certifies those who meet the requisites of both qualifications and specialist working experience for registration as specialists. Improved outcomes in patient care are the primary performance indicator of specialization in any healthcare profession. Oncology Pharmacy and Advanced Pharmacotherapy in the areas of Infectious Diseases, Cardiology, Geriatrics and Psychiatry are the pharmacy specialties that are recognised by PSAB for registration and approved by the SPC.

The establishment of the Register of Specialists will create more opportunities and career pathways for pharmacists to excel in their designated specialty areas. Specialist pharmacists are needed to augment patient care, manage complex cases, train and mentor pharmacists, participate in research and complement the clinical care delivery of other healthcare professionals (e.g. doctors and nurses) and pharmacists in their organisations. The skills of the specialist, when applied across the entire continuum of the healthcare system will benefit patients and organizations.



Table 2 shows the number of specialist pharmacists registered by SPC during the grandfathering exercise (1 October 2012-30 September 2013) as at 31 December 2013.

Table 2: Number of specialist pharmacists registered during the Grandfathering Exercise (1 October 2012-30 September 2013) as at 31 December 2013

	Oncology Pharmacy	Advanced Pharmacotherapy (Infectious Diseases)	Advanced Pharmacotherapy (Psychiatry)	Advanced Pharmacotherapy (Geriatrics)	Advanced Pharmacotherapy (Cardiology)	Total
No. of specialist pharmacists registered	9	8	3	3	2	25

Training

Preceptor Training Workshops

The preceptor training workshops in 2013 were facilitated by trainer Mr Tim Egold of Dale Carnegie Training. 150 pharmacists from the restructured institutions, polyclinics, private hospitals, community pharmacies, regulatory bodies and the pharmaceutical industry attended the preceptor training workshops in 2013.

Participants commented that the workshops were dynamic, interactive and provided insights on how to manage and maintain a healthy preceptor-preceptee relationship. Preceptor training workshops have been organised since 2004 and a total of 817 preceptors have been trained as at 31 December 2013.





Examinations

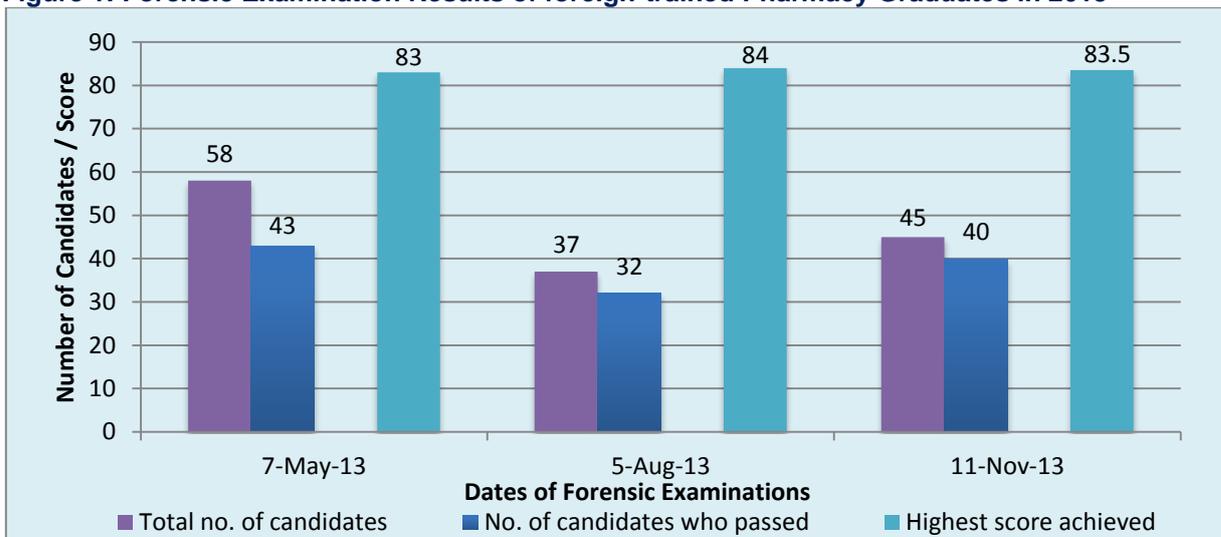
Forensic Examinations

Change in Format of Forensic Examinations

The examination format was revised from 12 “short” questions and 2 “long” essay-type questions to 40 multiple-choice questions and 3 structured questions in 28 April 2012. In 2013, the examination format was further revised to 60 multiple-choice questions and 2 structured questions. 3 forensic examinations were held for a total of 140 candidates in 2013.

Figure 1 shows the number of candidates who sat for the 3 forensic examinations, the number of candidates who passed and highest score achieved for each examination.

Figure 1: Forensic Examination Results of foreign-trained Pharmacy Graduates in 2013



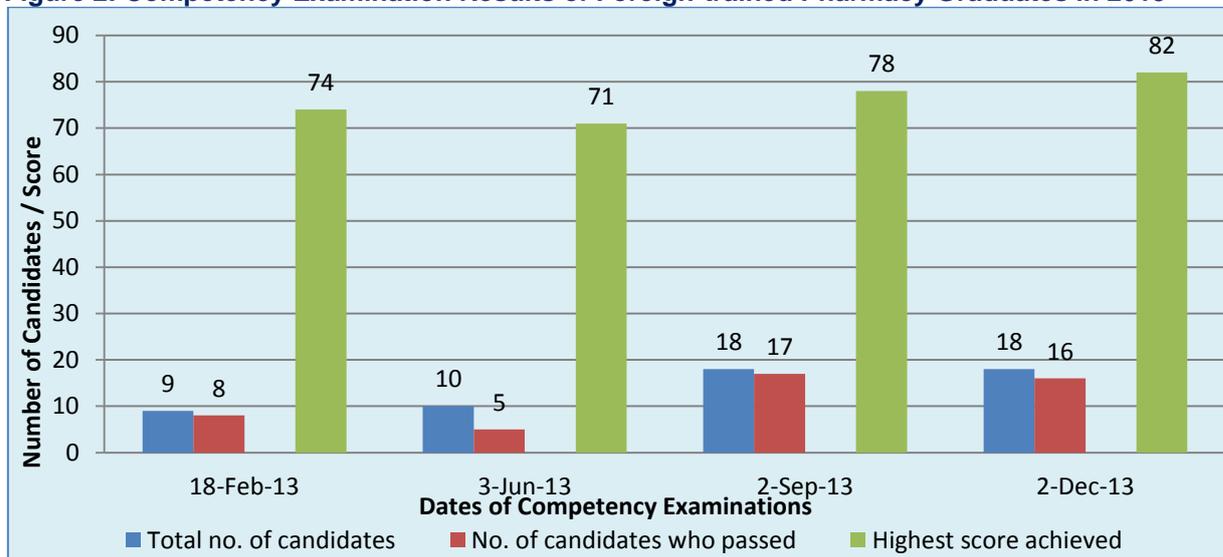


Competency Examinations

The SPC continues to administer the competency examinations for foreign-trained pharmacy graduates as part of the requirements for entry into the Register of Pharmacists. This is to ensure their competency to practise pharmacy in Singapore. In 2013, 4 competency examinations were held for a total of 55 candidates.

Figure 2 shows the number of candidates who sat for the 4 competency examinations, the number of candidates who passed and highest score achieved for each examination.

Figure 2: Competency Examination Results of Foreign-trained Pharmacy Graduates in 2013



All de-registered pharmacists (both local and foreign-trained) who have not held a valid practising certificate for more than 5 years and wish to restore their names to the Register of Pharmacists are required to take and pass both the forensic and competency exams again.



Miscellaneous Matters

Recognition of Occupational English Test for English Language Proficiency Requirements

On 14 October 2013, the Council had recognised the Occupational English Test (OET) as one of the evidences of the Proficiency in English Language. The OET is an English language test that assesses the language and communication skills of healthcare professionals who seek to register in an English-speaking environment. The SPC grade requirement for OET would be “B” or better. With this recent addition, the 3 English Language Proficiency examinations recognised by SPC as of 14 October 2013 are:

- 1) IELTS (International English Language Testing System)
- 2) TOEFL (Test of English as a Foreign Language)
- 3) OET (Occupational English Test)

Failure to Update Particulars

Any pharmacist who does not update his/her personal particulars with SPC within 28 days, pursuant to Section 15(4) of the Pharmacists Registration Act (PRA) 2007, shall be guilty of an offence and be liable on conviction to a fine not exceeding \$1,000.

The Council will issue a warning letter to all first-time offenders, informing them to update their particulars within 28 days. Subsequent offences will incur a composition fine of \$500.



SPC Pharmacist's Pledge Affirmation Ceremony

The SPC held its 5th Pharmacist's Pledge Affirmation Ceremony on 3 May 2013 with Dr Amy Khor, Minister of State, Ministry of Health and Ministry of Manpower as the Guest of Honour.

A total of 252 people attended the pledge ceremony. This comprised of 152 newly registered pharmacists of which 103 were NUS graduates and 49 were foreign-trained pharmacists. Other attendees included the guests, media, Council members and pharmacists. The ceremony was covered in The Straits Times and Lianhe Zaobao.

Dr Khor addressed the audience and spoke about developing a quality healthcare workforce as part of Healthcare 2020 vision. Dr Khor also spoke about the role of pharmacists as medication experts in the healthcare continuum with other healthcare professionals to promote safe and effective medication use.





Fee Revision

With effect from 5 March 2013, SPC will make adjustments to the fees it levies. SPC is dependent on the fees collected from pharmacists which remain its main source of revenue. To enable SPC to remain financially viable, a fee revision is needed for cost recovery. SPC will continue to streamline its processes to be lean and yet function optimally to serve the profession.

Table 3: Revised fees with effect from 5 March 2013

Fees (Type) Payable to the Singapore Pharmacy Council	Revised Fees (w.e.f 5 March 2013) in Singapore Dollar
1. Application for registration in:	
a. the Register of Pharmacists	\$250
b. the Register of Temporarily Registered Pharmacists:	
i. for an initial period of 2 years	\$250
ii. for each extension of a period of up to 12 months	\$100
2. Application for registration in the Register of Specialists	\$500
3. Application for restoration of name to the appropriate register	\$300
4. Issuance of certificate of good standing	\$50
5. Issuance of certified true copy of certificate of registration	\$50
6. Issuance of duplicate certificate of registration	\$80

Table 4: Revised Practising Certificate Fee with effect from 1 September 2012

Fees (Type) Payable to the Singapore Pharmacy Council	Revised Fees (w.e.f 1 September 2012) in Singapore Dollar
1. Practising / Renewal Fees (per year)	\$250
2. Late Payment Fee* <i>*For Renewal Application submitted 1 month before the expiry of Practising Certificate</i>	\$100
3. Certified True Copy of Practising Certificate	\$50
4. Duplicate of Practising Certificate	\$80



Joint Pharmacy Retreat 2013

The Joint Pharmacy Retreat 2013 was held on 11 May 2013 at the Kent Ridge Guild House. The event was co-hosted by Chief Pharmacist's Office (MOH), SPC, NUS Pharmacy Department and Pharmaceutical Society of Singapore (PSS). The objectives of the Joint Pharmacy Retreat 2013 were to expand and build on the discussion from last year's Joint Pharmacy Retreat, particularly in the following areas:

1) Pharmacy Manpower

- Facilitate leadership development (particularly in community pharmacy capacity and capability)

2) Education and Training

- Supporting the seamless transition between university and practice

3) Pharmacy Practice in Patient Care

- Expanding the roles of pharmacists in Community Pharmacy Practice
- Establishing the model of care for pharmacists in Acute Care/Hospital Practice

4) Pharmacy Practice in Indirect Patient Care

- Expanded job roles for pharmacists in indirect patient care

The Joint Pharmacy Retreat 2013 had a common vision, which is for pharmacists to be a trusted medication expert across all settings. The Chief Pharmacist Office (MOH) will follow up and work with the various stakeholders to implement the strategic actions recommended.



Professional Registration System (PRS)

Beginning from early April 2013, the Health Professional Boards/Councils, namely Singapore Medical Council (SMC), Singapore Dental Council (SDC), Singapore Pharmacy Council (SPC), Singapore Nursing Board (SNB), Traditional Chinese Medicine Practitioners Board (TCMPB), Optometrists and Opticians (OOB), Allied Health Professional Council (AHPC), Specialist Accreditation Board (SAB), Dental Specialists Accreditation Board (DSAB), Family Physicians Accreditation Board (FPAB) and Pharmacy Specialists Accreditation Board (PSAB) had started migrating to a common Professional Registration System (PRS) in phases. The PRS is a common registration system for Healthcare Professionals in Singapore.

With the launch of the new PRS, we aim to achieve a paperless and more efficient operation by moving most of our current applications and transactions online and having an automated notification and reminder service. It performs the execution of the key business functions, such as professional registration, renewal, disciplinary and continuing professional education.

The new PRS will provide professionals and institutions with a secure, cost-effective, time-efficient and environmentally responsible platform. Timely and effective communication with pharmacists and healthcare institutions is an important objective for SPC.



CASES OF PROFESSIONAL MISCONDUCT

As the professional conduct of pharmacists is under the jurisdiction of the SPC as governed by the Pharmacist Registration Act 2007 and Regulations, the SPC is empowered to discipline errant pharmacists who fail to uphold the standards of the Code of Ethics or when they contravene any part of the Act, Regulations, or other statutes and regulations governing the practice of pharmacy.

1) [Disciplinary inquiry against a pharmacist for dealing with poisons without a license](#)

A pharmacist was charged in court on July 2012 for 4 offences contrary to the provisions of the Poisons Act (Cap 234) and was fined a total of \$32,000 in default of 32 weeks imprisonment. The case was referred to the Disciplinary Committee (DC) and was heard on 22 Feb 2013 and 12 March 2013. The order made by DC after the hearing was:

- a) The pharmacist's registration was suspended for a period of 9 months from 10 April 2013 to 9 Jan 2014.
- b) The pharmacist had to provide a written undertaking to the Council to refrain from such behaviour which is the subject of the present inquiry.
- c) The pharmacist had to pay the costs of the inquiry, including the cost of the hearings on 22 Feb 2013 and 12 March 2013.
- d) The pharmacist is not allowed to practise pharmacy during the period of his suspension.



2) Indiscriminate sale of “Pharmacy Only Medicines”

On 6 September 2012, a pharmacist had abetted by intentionally aiding an unlicensed person in the sale of Pharmacy Only Medicines during his absence and was charged in court for 2 offences contravening Section 5 of the Poisons Act (with 6 similar charges taken into consideration). The pharmacist was fined \$1,000 in default of 4 weeks imprisonment for each of the charges he had been convicted and the case was referred to the DC.

The order made by DC after the hearing on 18 September 2013 was:

- a) The pharmacist’s registration was suspended for a period of 6 months from 19 October 2013 to 18 April 2014.
- b) The pharmacist had to pay the costs and expenses incurred from the proceedings of the DC.

3) Potential disciplinary case concerning a pharmacist for two drug charges

A pharmacist was charged in court on 10 September 2012 for having 0.01g of Ice (amphetamine) and having an empty plastic dropper and straw found to be stained with the drug in his flat. The pharmacist had engaged a lawyer and claimed trial. On 29 May 2012, he was given a discharge not amounting to an acquittal on the two drug charges. A stern conditional warning was administered, that is, if he does not re-offend within the next 12 months (i.e. before 28 May 2013), he will get a full acquittal. The pharmacist had replied in writing with evidence to the SPC that he had been fully discharged on 14 May 2013. The case was hence closed and documented for future reference.



THE REGISTER OF PHARMACISTS FOR THE YEAR 2013

Total Number of Registered Pharmacists

As at 31 December 2013, there were 2376 pharmacists on the register, a net increase of 204 (9.4%) over that of 2012. This included the registration of 91 new foreign-trained graduates. This increasing trend is a good development for Singapore as more pharmacists are needed for our frontline work force.

The number of pharmacists registered in Singapore over the past 5 years is shown in Table 5.

Table 5: Number of Registered Pharmacists in Singapore (2009-2013)

Year	Total Number of Registered Pharmacists	Net Increase	Net Increase (%)
2009	1658	+112	+7.2
2010	1814	+156	+9.4
2011	2013	+199	+11.0
2012	2172	+159	+7.9
2013	2376	+204	+9.4

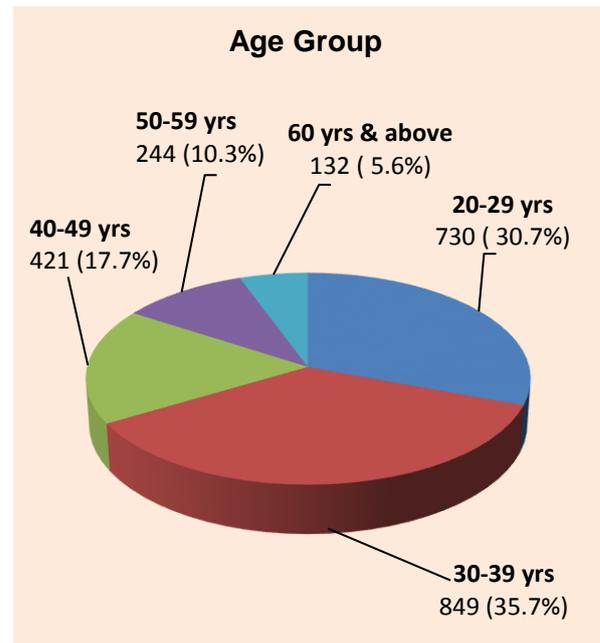
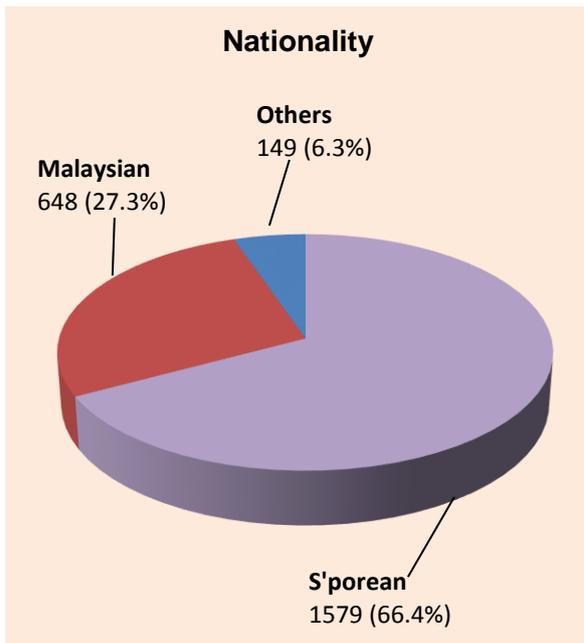
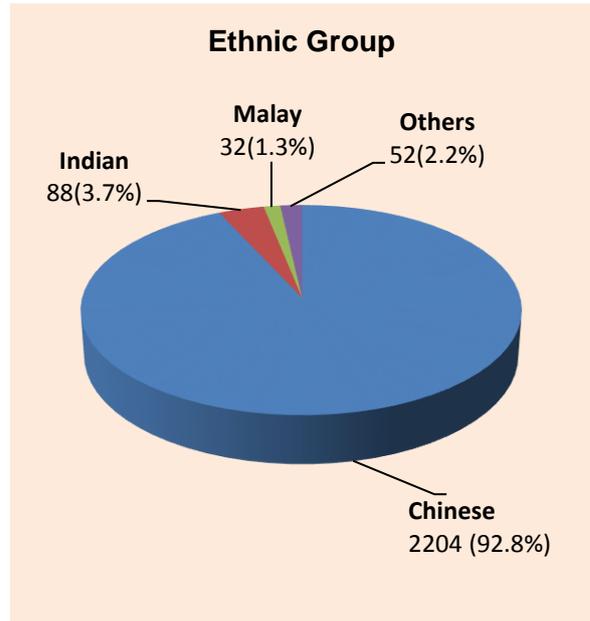
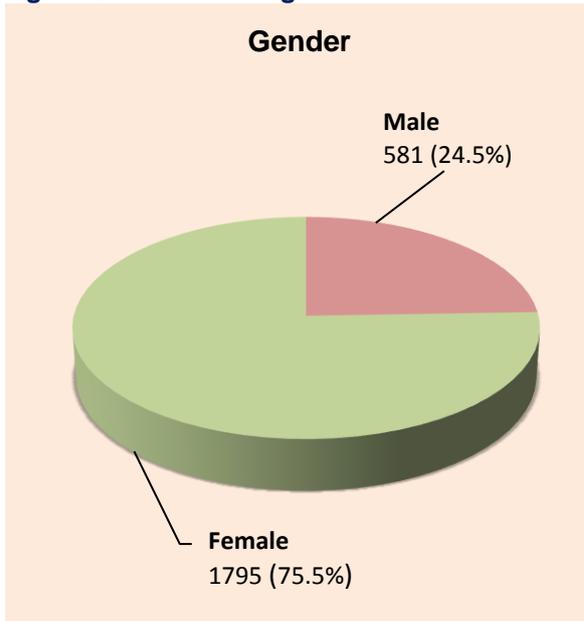
Profile of Registered Pharmacists

Figure 3 shows the profile of registered pharmacists in 2013. The population of registered pharmacists in Singapore comprised approximately of 24.5% male and 75.5% female pharmacists.

The majority of the pharmacists are Chinese (92.8%), while Indian and Malay pharmacists make up 3.7% and 1.3% of the population respectively. Of the 2376 registered pharmacists, 66.4% are Singaporeans while 27.3% are Malaysians.



Figure 3: Profile of Registered Pharmacists





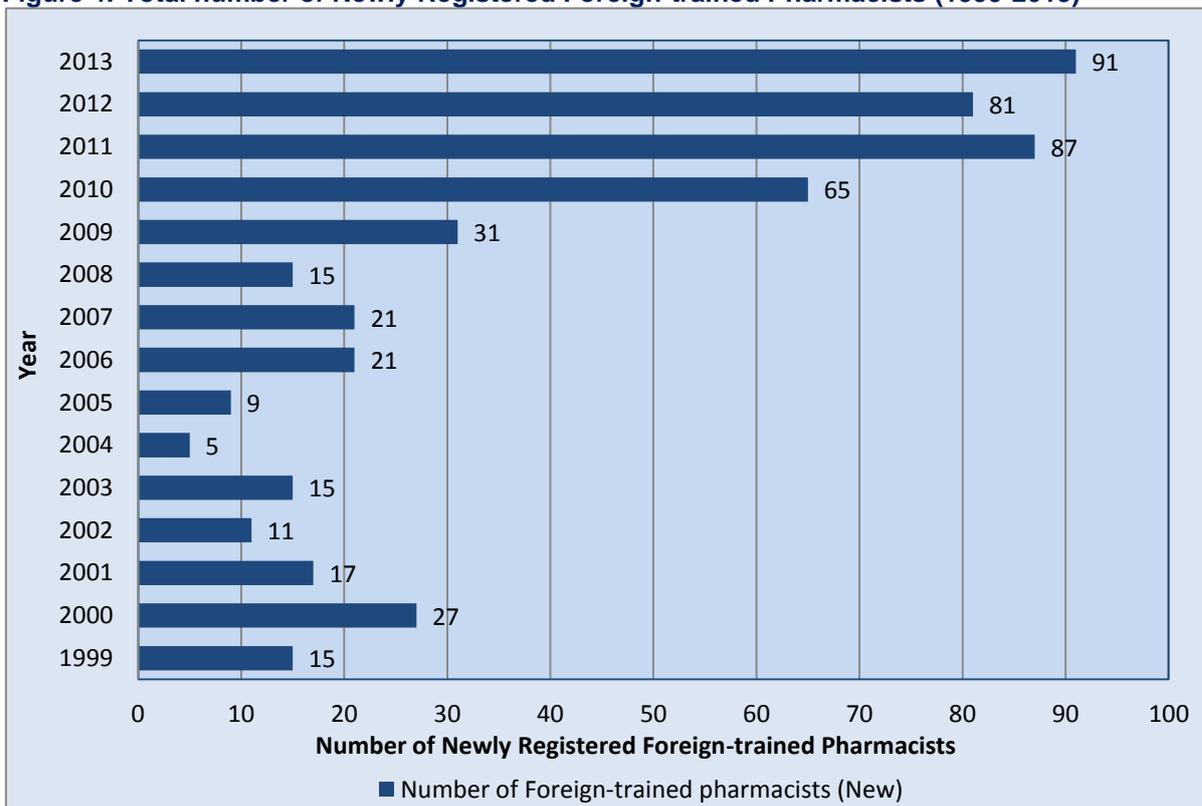
Foreign-Trained Registered Pharmacists

The total number of foreign-trained pharmacists on the register as at 31 December 2013 was 511.

Figure 4 shows the number of newly registered foreign-trained pharmacists over the last 15 years.

91 foreign-trained pharmacists had registered with the SPC in 2013, an increase of 12.4% over that of 2012 and 4.6% over that of 2011.

Figure 4: Total number of Newly Registered Foreign-trained Pharmacists (1999-2013)





Employment Status

Figure 5 shows the employment status of registered pharmacists as at end of December 2013.

Out of the 2376 registered pharmacists, 2007 (84.5%) of them were engaged in full-time employment, 179 (7.5%) were in part-time employment and 190 (8%) were not working.

Figure 5: Employment Status of Registered Pharmacists

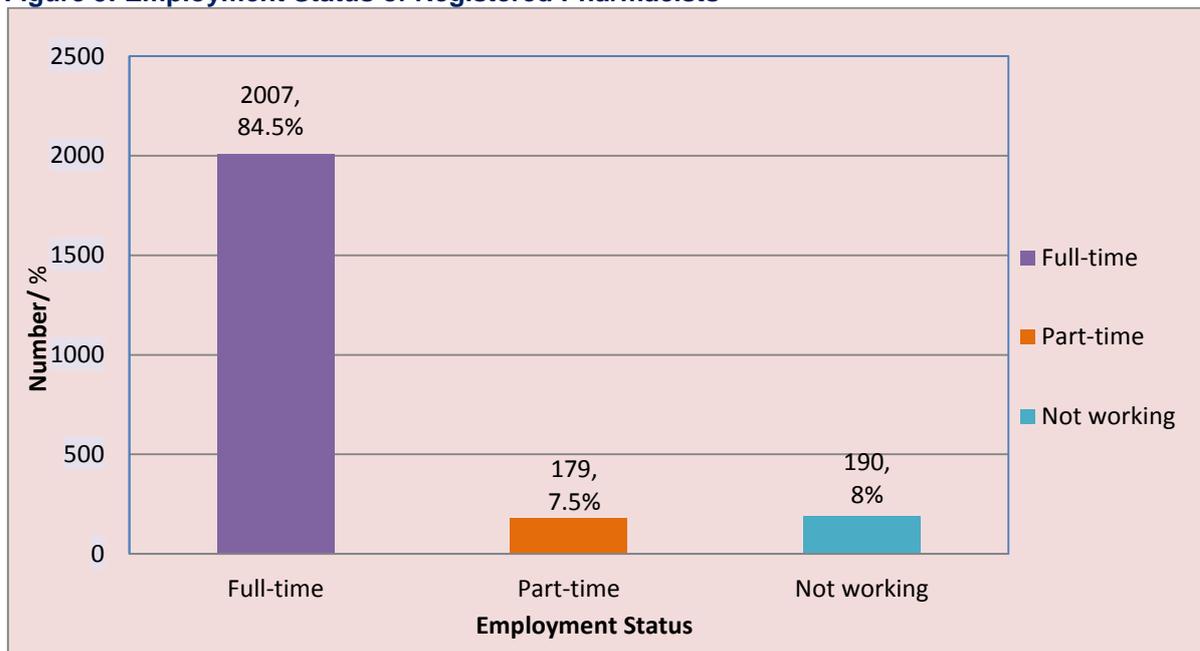
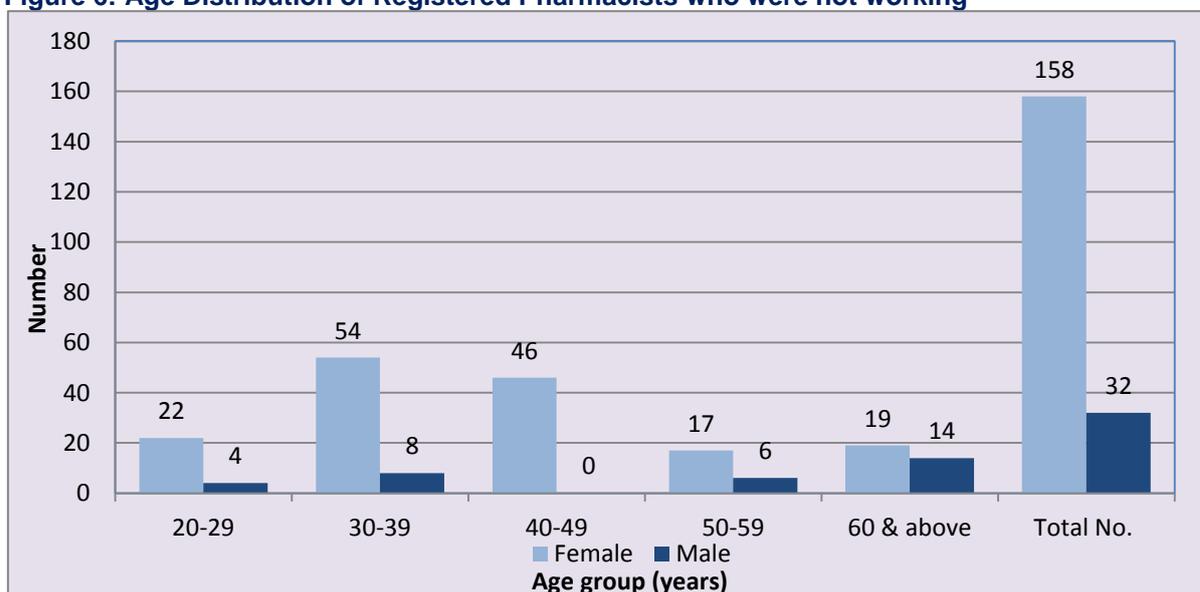


Figure 6 shows the age distribution of registered pharmacists who were not working as at end of December 2013.

Figure 6: Age Distribution of Registered Pharmacists who were not working





Fields of Employment

Table 6 shows the fields of employment of registered pharmacists in the private and public sectors.

Private Sector

The majority of pharmacists in the private sector were employed in retail and wholesale (32.5%), followed by regulatory affairs (13.5%) and marketing (9.4%).

Public Sector

The majority of pharmacists in the public sector were employed in patient-care services: hospitals (67.5%) and polyclinics (9.4%). 8.2% of pharmacists were employed in regulatory affairs. The remaining 14.9% were employed in academia, administration, non-pharmaceutical, procurement and distribution, and health information services. There was an increase of 126 (20.9%) pharmacists employed in hospitals in 2013 as compared to 2012. This is a healthy increase in tandem with the opening of more new public hospitals.

Table 6: Fields of Employment of Registered Pharmacists in 2013

Fields of Employment	Number	Percentage (%)
Private Sector	1104	100
Retail & Wholesale	359	32.5
Regulatory Affairs / Compliance / Pharmacovigilance	149	13.5
Marketing	104	9.4
Hospital	97	8.8
Clinical Research	71	6.4
Wholesale	68	6.2
Non-pharmaceutical	55	5.0
Other Pharmaceutical Field*	48	4.3
Manufacturing	36	3.3
Volunteer Welfare Organisation	20	1.8
Procurement & Distribution	14	1.3
Health Information and/or Health Informatics	12	1.1
Consultancy	9	0.8
Medical Clinic	7	0.6
Training	4	0.4
Others (including those working overseas)	51	4.6
Public Sector	1082	100
Hospitals	730	67.5
NHG & SingHealth Polyclinics	102	9.4
Regulatory Affairs / Compliance / Pharmacovigilance	88	8.2
Academia/Research	81	7.5
Administration	51	4.7
Health Information and/or Health Informatics	11	1.0
Procurement & Distribution	9	0.8
Non-pharmaceutical	8	0.7
Other Pharmaceutical Field	2	0.2

* Example: medical publishing, medical market research, teaching



Basic Degrees

Registered pharmacists in Singapore obtained their basic pharmacy degrees from various countries/areas. 75% of registered pharmacists obtained their basic pharmacy qualifications in Singapore. This is followed by Australia (8.8%), the United Kingdom (7.1%), Malaysia (4.7%) and the United States (1.4%). Table 7 shows the basic degrees (by country/area) obtained by registered pharmacists as at end of December 2013.

Table 7: Basic degrees (by country/area) of registered pharmacists in 2013

Country/Area	Number	Percentage (%)
Singapore	1781	75.0
Australia	209	8.8
United Kingdom	170	7.1
Malaysia	113	4.7
United States	33	1.4
New Zealand	23	1.0
Taiwan	21	0.9
Canada	11	0.5
Thailand	8	0.3
India	4	0.2
Others (Hungary, Ireland & Spain)	3	0.1
Total	2376	100



Pharmacists Residing Overseas

As at end of 2013, 209 registered pharmacists were residing overseas, compared to 206 in 2012; a slight increase of 1.5% over that of 2012. Table 8 shows the countries/areas of residence of these pharmacists. The majority of pharmacists were residing in Australia (23.9%), followed by Malaysia (23%), United States (16.7%), Hong Kong SAR (6.7%) and United Kingdom (4.3%).

Table 8: Countries/Areas of Residence of Registered Pharmacists Residing Overseas

Country/Area	Number	Percentage (%)
Australia	50	23.9
Malaysia	48	23.0
United States	35	16.7
Hong Kong SAR	14	6.7
United Kingdom	9	4.3
People's Republic of China	7	3.3
Germany	6	2.9
Switzerland	6	2.9
Thailand	4	1.9
Canada	3	1.4
Vietnam	3	1.4
Korea	2	0.9
New Zealand	2	0.9
Austria	1	0.5
Brunei	1	0.5
Denmark	1	0.5
Indonesia	1	0.5
Ireland	1	0.5
Japan	1	0.5
Panama	1	0.5
Pakistan	1	0.5
Spain	1	0.5
Sri Lanka	1	0.5
South Africa	1	0.5
Taiwan	1	0.5
Others	8	3.8
Total	209	100



Table 9 shows the reasons cited for residing overseas. The most common reason was “Work” (61.2%), followed by “Accompanying spouse/family” (20.1%) and “Further studies” (11%).

In 2013, there were 42 pharmacists as compared to 44 in 2012 who accompanied their spouse/family to reside overseas; a decrease of 4.5% over that of 2012.

Table 9: Reasons for Residing Overseas

Reasons	Number	Percentage (%)
Work	128	61.2
Accompany spouse/family	42	20.1
Further studies	23	11.0
Return to home country	6	2.9
Migration	3	1.4
Child Care Leave	2	1.0
Retired	1	0.5
Others (contract lapsed, looking for job & long vacation leave)	4	1.9
Total	209	100



Inactive Status

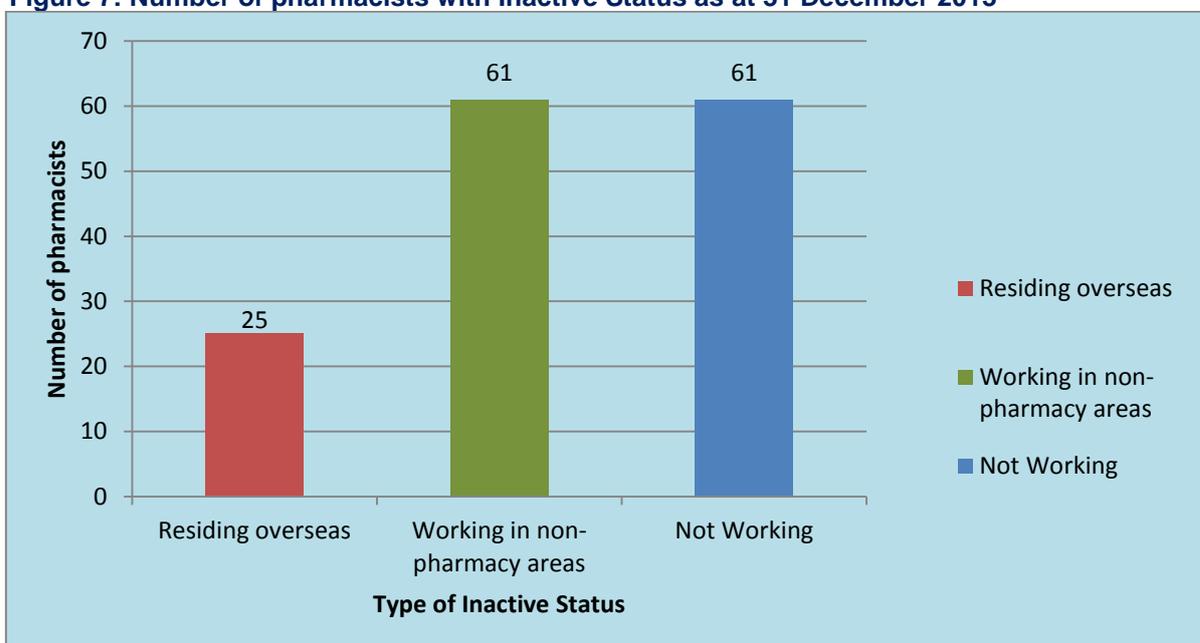
Pharmacists may apply for inactive status by submitting the Inactive Status Declaration Form to SPC. An inactive status is applicable only for the following:

- a) Pharmacists who are not working;
- b) Pharmacists who are working in non-pharmacy sectors; or
- c) Pharmacists who had been residing overseas for at least a year.

Pharmacists with inactive status will have their CPE requirement reduced to 20 points for the 2-year Qualifying Period (QP) as compared to 50 CPE points per QP for pharmacists holding an active Practising Certificate. Pharmacists with inactive status are not allowed to practise any form of pharmacy in Singapore during their inactive period.

The total number of pharmacists with inactive status in 2013 was 147, compared to 159 in 2012 and 84 in 2011. Figure 7 shows the number of pharmacists with inactive status in 2013.

Figure 7: Number of pharmacists with Inactive Status as at 31 December 2013

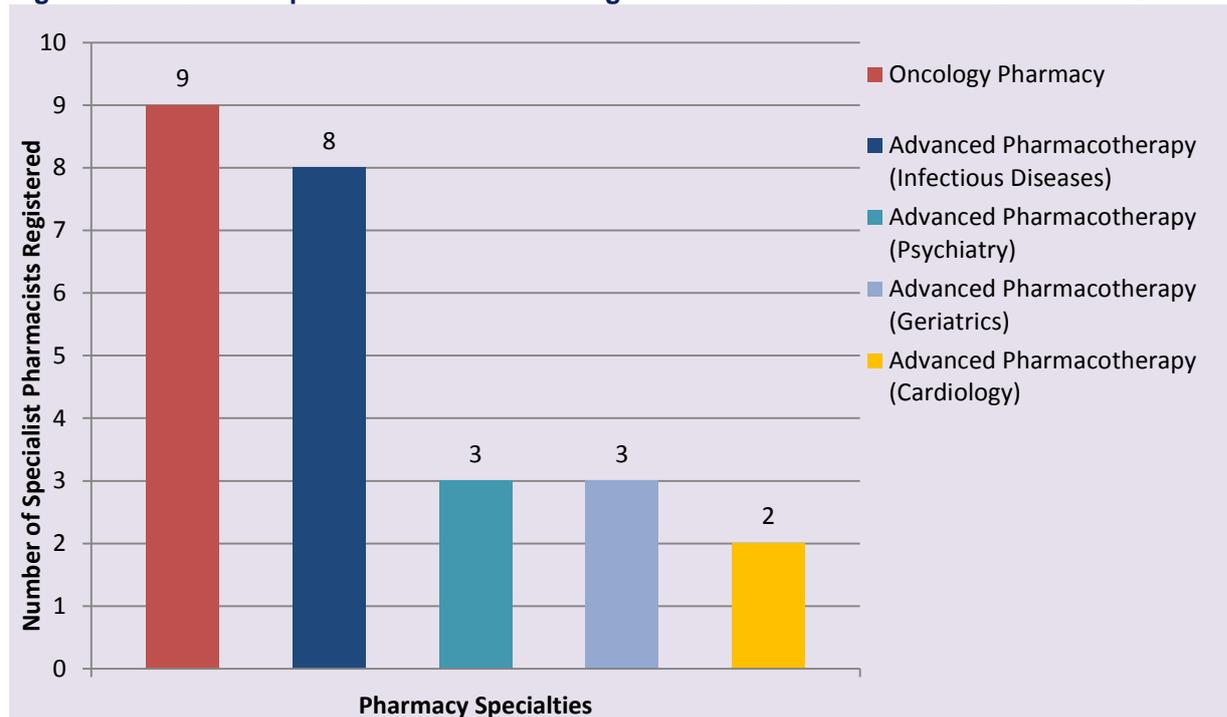




THE REGISTER OF SPECIALISTS FOR THE YEAR 2013

Figure 8 shows the number of specialist pharmacists of the 5 specialties that were registered with the SPC. 25 specialist pharmacists were registered as at 31 December 2013.

Figure 8: Number of Specialist Pharmacists Registered with the SPC as at 31 December 2013





CODE OF ETHICS (2009)

A. PRACTICES & RESPONSIBILITIES

1. A pharmacist shall make the care of patients as the first consideration.

- 1.1. A pharmacist shall consider and act in the best interest of the individual patient.
- 1.2. A pharmacist shall endeavour to provide professional patient-focused care to optimize health outcomes.
- 1.3. A pharmacist shall seek to ensure safe and timely access to medicines and be satisfied of the clinical appropriateness of medicines supplied to the patient.
- 1.4. A pharmacist shall encourage the effective use of medicines and be satisfied that patients, or those who care for them, know how to use their medicines appropriately.
- 1.5. A pharmacist shall provide professional advice and counselling on medications at every opportunity, and shall only refrain from doing so when deemed to be in the best interest of the patient.
- 1.6. A pharmacist shall not supply to any member of the public any substance, medicinal product or medical appliance which the pharmacist knows, or has reason to believe, is intended to be used in a manner which would be detrimental to health.
- 1.7. A pharmacist shall not encourage a member of the public to purchase or obtain more of a medicinal product than is required.
- 1.8. A pharmacist shall seek consultation with fellow pharmacist(s), and/or with other healthcare professionals, when deemed to be in the best interest of the patient.

2. A pharmacist shall respect and treat all patients equally, and protect their dignity and privacy.

- 2.1. A pharmacist shall treat patients without prejudice of race, religion, creed, social standing, disability or socio-economic status; and not allow personal beliefs to influence the management of patients. Where a pharmacist feels unable to continue to care for a patient due to such beliefs, the patient should be referred to another pharmacist who is able and willing to care for the patient.



Annex 1 CODE OF ETHICS (2009) - continued

- 2.2. A pharmacist shall ensure that confidential information is not disclosed without consent, apart from where permitted to do so by the law or in exceptional circumstances.
- 2.3. A pharmacist shall take all reasonable steps to prevent accidental disclosure or unauthorised access to confidential information.
- 2.4. A pharmacist shall use information obtained in the course of professional practice only for the purposes for which it was given or where otherwise lawful.
- 2.5. A pharmacist shall not discuss the therapeutic efficacy of prescriptions or provide patient counselling in such a manner as to impair confidence in the prescriber or other healthcare professionals.
- 3. A pharmacist shall comply with legal requirements, professional standards and embrace best practices in the relevant field.**
 - 3.1. A pharmacist shall keep up-to-date and comply with the laws that govern practice in the course of discharging his professional duties.
 - 3.2. A pharmacist shall be familiar with best practice guidelines and aim to achieve the professional pharmacy practice standards endorsed by Singapore Pharmacy Council (SPC).
 - 3.3. A pharmacist shall ensure that the premise of practice must fulfil professional practice guidelines and standards so as to enable the provision of safe, high quality and cost effective health services and products.
- 4. A pharmacist shall strive to achieve and maintain high professional practice standards in the promotion and provision of health services and products.**
 - 4.1. A pharmacist shall take responsibility for all work done personally and ensure that those under his direct supervision are able to carry out their duties competently.
 - 4.2. A pharmacist shall be satisfied that appropriate protocols exist to ensure that the care and safety of the patient is not compromised.
 - 4.3. A pharmacist shall refrain from accepting conditions of service which may compromise his professional independence, judgement or integrity.
 - 4.4. A pharmacist offering online pharmacy services and/or telepharmacy services shall ensure that online aspect of operations comply with similar good pharmacy practice standards as stipulated in the guidelines for telepharmacy.



Annex 1 CODE OF ETHICS (2009) - continued

- 4.5. A pharmacist shall, when providing information in his professional capacity in the public domain (websites, blogging, public speaking, broadcasting, writing, etc), ensure that the information conforms to the following criteria:
- a. Factual
 - b. Accurate
 - c. Verifiable
 - d. No exaggerated claims
 - e. Not misleading
 - f. Not sensational
 - g. Not persuasive
 - h. Not laudatory
 - i. Not disparaging
- 4.6. A pharmacist shall abide by governing laws, standards and guidelines pertaining to the research, manufacture, distribution, sale, promotion and advertising of all health services and products; in addition, the information provided shall comply with the criteria listed in 4.5.
- 4.6.1. A pharmacist shall not advertise himself in any manner that explicitly suggests his professional skill is of a higher order than those of other pharmacists; or in a manner reflecting adversely on the skill or ability or professional services rendered by other pharmacists.
- 4.6.2. A pharmacist shall restrict the publication, distribution or exhibition of an advertisement concerning his practice to the standards approved by SPC.
- 4.6.3. A pharmacist shall not mislead the public by promoting or criticising any health product or services, through advertisements or other endorsements.
- 5. A pharmacist shall be responsible for personal fitness to practise.**
- 5.1. A pharmacist who is aware that he is suffering from a condition that renders him unfit to practise shall seek appropriate treatment.
- 5.2. A pharmacist is responsible, if he is of sound mind, to disclose to the SPC if he has been diagnosed with any medical condition that may render him unfit to continue practice.
- 5.3. A pharmacist who has reasonable grounds to believe that another pharmacist may be putting patients at risk shall inform SPC.



Annex 1 CODE OF ETHICS (2009) – continued

B. PROFESSIONAL QUALITIES

6. A pharmacist shall act with honesty and integrity, adhere to accepted standards of professional conduct, uphold public trust and confidence, and maintain the reputation of the profession.

6.1. A pharmacist shall not engage in behaviour or activity likely to bring the profession into disrepute or undermine public confidence in the profession.

6.2. A pharmacist shall avoid conflicts of interest or situations which may compromise professional relationships with patients and colleagues or influence the objectivity of professional judgement.

7. A pharmacist shall keep abreast of advancements in pharmaceutical knowledge so as to maintain a high standard of competency in professional practice for the assurance of effective outcomes and safety in patients.

7.1. A pharmacist shall embrace continuous professional development as a form of personal responsibility to ensure knowledge and skills are kept up-to-date and relevant to the field of practice.

7.2. A pharmacist shall keep up with and be prepared to engage new technology in delivering quality services and products to his patients.

7.3. A pharmacist shall be prepared to learn and apply new knowledge and skills to expand his roles and responsibilities in the healthcare system.

8. A pharmacist shall ensure that research activities are conducted in accordance to best practice guidelines that are applicable to the area of research.

8.1. A pharmacist shall conduct research activities with integrity and honesty so as to gain the acceptance and respect of the research community and maintain the confidence of the public.

8.2. A pharmacist shall ensure that the necessary approvals from the appropriate regulatory authorities for conducting research activities have been obtained.

8.3. A pharmacist shall ensure proper safeguards of patients' safety and integrity when conducting research and comply with research ethical guidelines issued by the relevant institutions and organizations.



Annex 1 CODE OF ETHICS (2009) – continued

C. INTER-PROFESSIONAL RELATIONSHIPS

9. A pharmacist shall collaborate with other healthcare professionals, patients and caregivers to achieve optimal treatment outcomes for their patients.

9.1. A pharmacist shall explain the treatment plans and available options in a clear manner and take reasonable steps to ensure information shared is easily understood by patients and caregivers so as to empower them to make informed decisions about their own health management.

9.2. A pharmacist shall maintain effective professional relationships with his colleagues and other healthcare professionals and offer assistance when called upon for advice.

9.3. A pharmacist shall refrain from publicly criticising his colleagues and other healthcare professionals.

9.4. A pharmacist must seek clarifications from colleagues and other healthcare professionals if they have reason to believe that such decisions could compromise the safety or care of his patients.

10. A pharmacist shall impart his knowledge, experience and skills to nurture future and new pharmacists.

10.1. A pharmacist shall contribute to the education, training and professional development of future and new pharmacists through sharing of relevant knowledge, skills and expertise.

10.2. A pharmacist preceptor shall endeavour to educate and train future and new pharmacists to meet prescribed competency standards.



REQUISITES FOR PRE-REGISTRATION PHARMACIST TRAINING CENTRES

1. Premises suitable for pre-registration training include:
 - Hospital/Institutional Pharmacies
 - Retail Pharmacies
 - Pharmaceutical Manufacturing Plants and Pharmaceutical Companies

2. The institutions providing pre-registration training shall comply with the following requirements:
 - The premises for training are approved by the Singapore Pharmacy Council.
 - A comprehensive programme of training by the institution has been approved by the Singapore Pharmacy Council.
 - Registered pharmacists with at least three years of service are available as preceptors who will be directly responsible for the supervision and training of pre-registration pharmacists.
 - Each preceptor shall not supervise more than two pre-registration pharmacists.

**APPROVED INSTITUTIONS FOR PRE-REGISTRATION TRAINING**

<p>RESTRUCTURED HOSPITAL Department of Pharmacy Changi General Hospital 2 Simei Street 3 Singapore 529899 Tel: (65) 6850 1888 Fax: (65) 6786 2485</p>	<p>RESTRUCTURED HOSPITAL Department of Pharmacy Institute of Mental Health / Woodbridge Hospital 10 Buangkok View Singapore 539747 Tel: (65) 6389 2000 Fax: (65) 6385 1050</p>
<p>RESTRUCTURED HOSPITAL Department of Pharmacy Alexandra Hospital (Jurong Health) 378 Alexandra Road Singapore 159964 Tel: (65) 6379 3320 Fax: (65) 6379 3902</p>	<p>RESTRUCTURED HOSPITAL Department of Pharmacy Khoo Teck Puat Hospital 90 Yishun Central Singapore 768828 Tel: (65) 6602 2622 Fax: (65) 6602 3688</p>
<p>RESTRUCTURED HOSPITAL Department of Pharmacy KK Women's and Children's Hospital 100 Bukit Timah Road Singapore 229899 Tel: (65) 6394 2460 Fax: (65) 6394 2465</p>	<p>RESTRUCTURED HOSPITAL Department of Pharmacy National Cancer Centre Singapore 11 Hospital Drive Singapore 169610 Tel: (65) 6436 8138 Fax: (65) 6220 2573</p>
<p>RESTRUCTURED HOSPITAL Department of Pharmacy National University Hospital 5 Lower Kent Ridge Road Singapore 119074 Tel: (65) 6772 5007 Fax: (65) 6873 7121</p>	<p>RESTRUCTURED HOSPITAL Department of Pharmacy Singapore General Hospital Outram Road Singapore 169608 Tel: (65) 6321 4815 Fax: (65) 6227 4330</p>
<p>RESTRUCTURED HOSPITAL Department of Pharmacy Tan Tock Seng Hospital Moulmein Road Singapore 308433 Tel: (65) 6357 2010 Fax: (65) 6357 2060</p>	<p>RESTRUCTURED HOSPITAL Department of Pharmacy National Heart Centre Singapore 5 Hospital Drive Singapore 169609 Tel: (65) 6436 7857 Fax: (65) 6436 7846</p>
<p>RETAIL PHARMACY Guardian Health and Beauty 21 Tampines North Drive 2 #03-01 Singapore 528765 Tel: (65) 6891 8321 Fax: (65) 6784 4954</p>	<p>POLYCLINIC National Healthcare Group Pharmacy 3 Fusionopolis Link #05-07 Nexus@one-north Singapore 138543 Tel: (65) 6340 2300 Fax: (65) 6340 2301</p>
<p>RETAIL PHARMACY Unity NTUC Healthcare 55 Ubi Avenue 1 #08-08 Singapore 408935 Tel: (65) 6846 1128 Fax: (65) 6846 9313</p>	<p>PRIVATE HOSPITAL Department of Pharmacy Parkway Group Healthcare Mount Elizabeth Novena Hospital 38 Irrawaddy Road Singapore 329563 Tel: (65) 6933 0435 Fax: (65) 6933 0543</p>
<p>RETAIL PHARMACY Watson's Personal Care Stores 80 Anson Road #10-00 Fuji Xerox Towers Singapore 079907 Tel: (65) 6337 3433 Fax: (65) 6337 3248</p>	<p>PRIVATE HOSPITAL Department of Pharmacy Raffles Hospital 585 North Bridge Road Singapore 188770 Tel : (65) 6311 1782 Fax: (65) 6311 2375</p>

**SCHEDULE OF FEES**

1) Registration Fee (For Register of Pharmacists)	\$250
2) Registration Fee (For Register of Specialists)	\$500
3) Renewal Fee of Practising Certificate for 2 years	\$500
4) Late Payment Fee 1 (one month before expiry of Practising Certificate)	\$100
5) Late Payment Fee 2 (after expiry of Practising Certificate)	\$200
6) Restoration Fee	\$300
7) Examination Fee (Competency and Forensic Examinations)	\$300
8) Issuance of certified true copy of Practising Certificate	\$ 50
9) Issuance of duplicate of Practising Certificate	\$ 80
10) Issuance of certified true copy of certificate of registration	\$ 50
11) Issuance of duplicate certificate of registration	\$ 80
12) Issuance of certificate of good standing	\$ 50



AUDITED ACCOUNTS OF THE SINGAPORE PHARMACY COUNCIL

STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2014

	Note	2014 S\$	2013 S\$
Income			
Registration fee		87,500	68,600
Practising certificate fee		550,075	435,637
Restoration fee		300	250
Late payment fee		1,400	3,400
Certificate of Good Standing		1,750	1,950
Certified copy of certificate		200	100
Duplicate registration / practising certificate		160	-
Course & programme fee		51,000	32,320
Examination fee		60,000	43,500
Other income		1,534	86
Total Income		753,919	585,843
Less: Expenditure			
Depreciation	9	15,589	1,251
Management fee	6	381,639	443,837
Rental	5	72,173	75,749
Other operating expenses	7	170,772	197,207
		640,173	718,044
Surplus/ (Deficit) before grants and contribution to consolidated fund		113,746	(132,201)
Grants			
Grants received from Ministry of Health		14,338	82,235
Surplus / (deficit) for the year before statutory contribution to consolidated fund		128,084	(49,966)
Statutory contribution to consolidated fund	8	-	-
Net surplus / (deficit) for the year, representing total comprehensive income for the year		128,084	(49,966)

The accompanying notes form an integral part of these financial statements.

**STATEMENT OF FINANCIAL POSITION***For the financial year ended 31 March 2014*

	Note	2014 S\$	2013 S\$
Non-current asset			
Plant and equipment	9	3,420	4,672
Intangible assets	10	-	-
Current assets			
Other receivables	11	132,801	164,158
Cash and cash equivalents	12	407,738	775,704
		<u>540,539</u>	<u>939,862</u>
Total assets		<u>543,959</u>	<u>944,534</u>
Equity			
Capital fund		30,848	30,848
Accumulated fund		(34,965)	(163,049)
Net equity		<u>(4,117)</u>	<u>(132,201)</u>
Current liabilities			
Trade and other payables	14	113,738	168,571
Fees received in advance	13	434,338	908,164
Provisions for contributions to Consolidated Fund	8	-	-
Total current liabilities		<u>548,076</u>	<u>1,076,735</u>
Total equity and liabilities		<u>543,959</u>	<u>944,534</u>

The accompanying notes form an integral part of these financial statements.

**STATEMENT OF CHANGES IN ACCUMULATED FUND***For the financial year ended 31 March 2014*

	Capital Fund S\$	Accumulated Fund S\$	Total S\$
2014			
Beginning of financial year	30,848	(163,049)	(132,201)
Total comprehensive income for the year	-	128,084	128,084
End of financial year	30,848	(34,965)	(4,117)
2013			
Beginning of financial year	30,848	(113,083)	(82,235)
Total comprehensive income for the year	-	(49,966)	(49,966)
End of financial year	30,848	(163,049)	(132,201)

The accompanying notes form an integral part of these financial statements.

**STATEMENT OF CASH FLOWS**
For the financial year ended 31 March 2014

	Note	2014 S\$	2013 S\$
Cash flows from operating activities			
Profit / (deficit) before grant		113,746	(132,200)
Adjustment for:			
Depreciation on plant and equipment	9	1,251	1,251
Amortisation of intangible assets	10	14,338	-
Government grant		14,338	82,235
Profit / (deficit) before working capital changes		<u>143,674</u>	<u>(48,714)</u>
Operating cash flows before working capital changes:			
Other receivables, deposits and prepayments		31,356	3,291
Advance fees received		(473,825)	606,063
Expenses payable		<u>(54,833)</u>	<u>81,484</u>
Cash flows (used in)/from operating activities		<u>(353,628)</u>	<u>642,124</u>
Cash flows from investing activity			
Purchase of intangible assets	10	<u>(14,338)</u>	-
Cash flows used in investing activities		<u>(14,338)</u>	-
Net (decrease)/ increase in cash and cash equivalents		(367,966)	642,124
Cash and cash equivalents at beginning of the year		<u>775,704</u>	<u>133,580</u>
Cash and cash equivalents at end of the year	12	<u>407,738</u>	<u>775,704</u>

The accompanying notes form an integral part of these financial statements.



NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2014

1. Domicile and activities

Singapore Pharmacy Council (“the Council”) was constituted under The Pharmacists Registration Act 2007 (no. 48 of 2007). Its principal place of business is located at 81 Kim Keat Road, Level 9, NKF Centre, Singapore 328836.

The principal activities of the Council are to regulate and promote the interests of registered pharmacists in Singapore.

2. Basis of preparation

2.1 Statement of compliance

The financial statements of the Council have been prepared in accordance with the provisions of the Pharmacists Registration Act 2007 (No. 48 of 2007) (“the Act”) and Statutory Board Financial Reporting Standards (“SB-FRS”). SB-FRS includes Statutory Board Financial Reporting Standards, Interpretations of SB-FRS and SB-FRS Guidance Notes as promulgated by the Accountant-General.

2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis except for certain financial assets and liabilities as disclosed in the accounting policies below.

2.3 Functional and presentation currency

The financial statements are presented in Singapore Dollars which is the Council’s functional and presentational currency.

3. Significant Accounting Estimates and Judgements

Estimates, assumptions concerning the future and judgments are made in the preparation of the financial statements. They affect the application of the Council’s accounting policies, reported amounts of assets, liabilities, income and expenses, and disclosures made. They are assessed on an ongoing basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

3.1 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Depreciation on Plant and Equipment

The costs of plant and equipment are depreciated on a straight-line basis over their estimated useful lives. The Council’s management’s estimates of the useful lives of these plant and equipment are disclosed in note 4.2. Changes in the expected usage and technological developments could impact the economic useful lives and the residual values of these assets. Therefore, future depreciation charges could be revised. The carrying amount of plant and equipment and the depreciation charge for the year are disclosed in note 9 to the financial statements.



NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2014

3. Significant Accounting Estimates and Judgements (continued)

3.2 Critical judgements made in applying accounting policies

In the process of applying the Council's accounting policies, management has made certain judgements, apart from those involving estimations, which have significant effects on the amounts recognised in the financial statements.

Impairment of Non-Financial Assets

The carrying amounts of the Council's non-financial assets subject to impairment are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the asset's recoverable amount is estimated based on the higher of the value in use and the asset's net selling price. Estimating the value in use requires the Council to make an estimate of the expected future cash flows from the continuing use of the assets and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

4. Summary of significant accounting policies

The accounting policies adopted are consistent with those of the previous financial period except in the current financial period; the Council has adopted all the new and revised SB-FRS and Interpretations of SB-FRS (INT SB-FRS) that are effective for annual periods beginning on or after 1 April 2013.

The adoption of these new or amended SB-FRS and INT SB-FRS does not result in substantial changes to the Council's accounting policies and had no material effect in the amounts reported for the current or prior financial years.

4.1 Currency transactions

(i) Functional and presentation currency

Items included in the financial statements of the Council are measured using the currency that best reflects the economic substance of the underlying events and circumstances relevant to that entity ("the functional currency"). The financial statements are presented in Singapore Dollars, which is the functional currency of the Council.

(ii) Transactions and balances

Transactions in a currency other than functional currency ("foreign currency") are translated into functional currency using the exchange rates at the dates of transactions. Currency translation differences resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at the closing rate at the reporting period are recognised in profit or loss.

4.2 Plant and Equipment

(i) Measurement

All items of plant and equipment are initially recorded at cost. The cost of an item of plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Council and the cost of item can be measured reliably.

Plant and equipment are stated at cost less accumulated depreciation and impairment loss, if any.

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2014*

4. Summary of significant accounting policies (continued)

4.2 Plant and Equipment (continued)

(ii) Depreciation

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, using the straight-line method, on the following bases:

	<u>Years</u>
Computer equipment and software	3 years
Office equipment	8 years
Ceremony gowns	8 years

Fully depreciated assets still in use are retained in the financial statements. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

(iii) Disposal

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal.

The gain or loss arising on the disposal or retirement of equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Comprehensive Income.

4.3 Intangible assets

(i) Acquired computer software licences

Acquired computer software licences are initially capitalised at cost which includes the purchase prices (net of any discounts and rebates) and other directly attributable costs of preparing the asset for its intended use. Direct expenditures including employee costs, which enhance or extend the performance of computer software beyond its specifications and which can be reliably measured, are added to the original cost of the software. Costs associated with maintaining the computer software are expensed off when incurred.

Computer software licences are subsequently carried at cost less accumulated amortisation and accumulated impairment losses. These costs are amortised to profit or loss using the straight-line method over their estimated useful lives of three to five years.

The amortisation period and amortisation method of intangible assets other than goodwill are reviewed at least at each balance sheet date. The effects of any revision are recognised in profit or loss when the changes arise.

4.4 Provisions

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.



NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2014

4. Summary of significant accounting policies (continued)

4.5 Cash and cash equivalents

Cash and cash equivalents comprise cash held with banks that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in risk.

Cash and cash equivalents carried in the balance sheet are classified and accounted for as loans and receivables under SB-FRS 39. The accounting policy is stated in Note 4.6.

4.6 Financial instruments

Non-derivative financial assets

Non-derivative financial assets comprise of other receivables and cash and cash equivalents.

The Council initially recognises loans and receivables on the date that they are originated. All other financial assets are recognised initially on the trade date at which the Council becomes a party to the contractual provisions of the instrument.

The Council derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position, when and only when, the Council has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise cash and cash equivalents, other receivables and deposits. Cash and cash equivalents comprise cash balances at bank and on hand.

Non-derivative financial liabilities

Non-derivative financial liabilities comprise trade and other payables.

Such financial liabilities are recognised initially at fair value plus any directly attributable transaction costs on the trade date at which the Council becomes a party to the contractual provisions of the instrument. Subsequent to initial recognition, these financial liabilities are measured at amortised cost using the effective interest method. The Council derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

Financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Council has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Capital

Shares are classified as equity. Incremental costs directly attributable to the issue of shares are recognised as a deduction from equity, net of tax effects.



NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2014

4. Summary of significant accounting policies (continued)

4.7 Impairment

Financial assets (including receivables)

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is any objective evidence that it is impaired. A financial asset is considered to be impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets (including equity securities) are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Council on terms that the Council would not consider otherwise, indications that a debtor or issuer will enter bankruptcy, the disappearance of an active market for a security. In addition, for an investment in an equity security, a significant or prolonged decline in its fair value below its cost is objective evidence of impairment.

The Council considers evidence of impairment for receivables at a specific level. All individually significant receivables are assessed for specific impairment.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in the statement of comprehensive income and reflected in an allowance account against receivables. Interest on the impaired asset continues to be recognised through the unwinding of the discount. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through the statement of comprehensive income.

Non-financial assets

The carrying amounts of the Council's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the cash-generating unit, or CGU).

An impairment loss is recognised if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised.



NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2014

4. Summary of significant accounting policies (continued)

4.8 Government Grants

Government grants are recognised at their fair value where there is reasonable assurance that the Council will comply with the conditions attached to them and the grants will be received.

The Council receives government operating grants based on the projected deficit for the financial year, and adjusted for over or under-funding in previous periods determined based on the audited results of the relevant period.

A government operating grant that is intended to compensate expenses or losses already incurred is recognised as income in the period it becomes receivable.

4.9 Employee benefits

Defined contribution plans

Obligations for contributions to defined contribution pension plans are recognised as an expense in the statement of comprehensive income as incurred.

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Council has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

Employee leave entitlement

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

4.10 Revenue recognition

Revenue is measured at fair value of the consideration received or receivable.

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be reliably measured.

Practising fees

Practising fees, which are levied on pharmacists on a two yearly basis, is recognised in the financial statement on an accruals basis.

Other incomes are recognised upon receipt.

4.11 Receivables

Receivables are classified and accounted for as loans and receivables under SB-FRS 39. The accounting policy for this category of financial assets is stated in Note 4.6.



NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2014

4. Summary of significant accounting policies (continued)

4.11 Receivables (continued)

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. Further details on the accounting policies for impairment of financial assets are stated in Note 4.7.

4.12 Tax

The Council is a tax-exempted institution under the provisions of the Income Tax Act (Chapter 134, 2004 Revised Edition).

4.13 Related parties

A related party is defined as follows:

- (i) A person or a close member of that person's family is related to the Council if that person:
 - (a) Has control or joint control over the Council;
 - (b) Has significant influence over the Authority;
 - (c) Is a member of the key management personnel of the Council or of a parent of the Council.
- (ii) An entity is related to the Council if any of the following conditions applies:
 - (a) The entity and the Council are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (c) Both entities are joint ventures of the same third party.
 - (d) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (e) The entity is a post-employment benefit plan for the benefit of employees of either the Council or an entity related to the Council. If the Council is itself such a plan, the sponsoring employers are also related to the Authority;
 - (f) The entity is controlled or jointly controlled by a person identified in (i);
 - (g) A person identified in (i) (a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

4.14 Fair value estimation of financial assets and liabilities

The carrying amount of current financial assets and liabilities carried at amortised cost approximate their fair values.

4.15 Payables

Payables represent liabilities for goods and services provided to the Council prior to the end of financial year which are unpaid. They are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business, if longer). If not, they are presented as non-current liabilities.

Payables are initially recognised at fair value, and subsequently carried at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2014***4. Summary of significant accounting policies (continued)**

4.16 Leases

When the Council is lessee of an operating lease

Where the Council has the use of assets under operating leases, payments made under the leases are recognised in the statement of comprehensive income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of comprehensive income as an integral part of the total lease payments made. Leased assets under operating leases are not recognised in the Council's statement of financial position.

4.17 New standards and interpretations not yet adopted

New standards, amendments to standards and interpretations that are not yet effective for the year ended 31 March 2014 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Council.

5. Rental expenses

	2014	2013
	S\$	S\$
Rental of equipment	2,820	2,962
Rental of premises	<u>69,353</u>	<u>72,787</u>
	<u>72,173</u>	<u>75,749</u>

6. Management fee expenses

	2014	2013
	S\$	S\$
Staff salary & bonus	295,883	350,057
Employer's contributions to Central Provident Fund	29,095	36,968
Training & development	2,653	1,826
Shared service cost	49,268	51,706
Other benefits	<u>4,740</u>	<u>3,280</u>
	<u>381,639</u>	<u>443,837</u>

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2014***7. Other operating expenses**

	2014	2013
	S\$	S\$
Course & programme cost	40,940	27,558
Ceremony & other celebration	8,528	9,336
Examination expenses	13,444	13,470
Software maintenance / development	77,097	106,231
Miscellaneous expenses	30,763	40,612
	<u>170,772</u>	<u>197,207</u>

8. Contributions to Consolidated Fund

Under Section 13(1)(e) and the First Schedule of the Singapore Income Tax Act, Chapter 134, the income of the Council is exempt from income tax.

In lieu of income tax, the Council is required to make contribution to the Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A) and in accordance with the Financial Circular Minute No M5/2005. Contribution for the financial year is determined based on 17% of net surplus for the financial year.

At 31 March 2014, the Council has estimated accounting deficits totalling \$43,916 (2013: \$172,000) available to offset future operating surpluses.

9. Plant and Equipment

	<u>Computer equipment</u> <u>and software</u>	<u>Office</u> <u>equipment</u>	<u>Ceremony</u> <u>gowns</u>	<u>Total</u>
	S\$	S\$	S\$	S\$
2014				
Cost				
At 1 April 2013	187	1,985	8,026	10,198
Additions	-	-	-	-
At 31 March 2014	<u>187</u>	<u>1,985</u>	<u>8,026</u>	<u>10,198</u>
Accumulated depreciation				
At 1 April 2013	187	983	4,357	5,527
Depreciation charge for the year	-	248	1,003	1,251
At 31 March 2014	<u>187</u>	<u>1,231</u>	<u>5,360</u>	<u>6,778</u>
Carrying amount				
At 31 March 2014	<u>-</u>	<u>754</u>	<u>2,666</u>	<u>3,420</u>

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2014***9. Plant and Equipment(continued)**

<u>2013</u>	<u>Computer equipment and software</u> S\$	<u>Office equipment</u> S\$	<u>Ceremony gowns</u> S\$	<u>Total</u> S\$
Cost				
At April 2012	187	1,985	8,026	10,198
Additions	-	-	-	-
At 31 March 2013	187	1,985	8,026	10,198
Accumulated depreciation				
At April 2012	187	735	3,353	4,275
Depreciation charge for the year	-	248	1,003	1,251
At 31 March 2013	187	983	4,356	5,526
Carrying amount				
At 31 March 2013	-	1,002	3,670	4,672

10. Intangible assets

(a) Computer software licences

	2014 S\$	2013 S\$
Cost		
Beginning of financial year	-	-
Additions	14,338	-
End of financial year	14,338	-
Accumulated amortisation		
Beginning of financial year	-	-
Amortisation charge	14,338	-
End of financial year	14,338	-
Net book value	-	-

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2014***11. Other receivables**

	2014	2013
	S\$	S\$
Other receivables:		
-Third party	1,286	35,730
-Related party	30,172	21,868
Deposits	18,620	18,620
Prepayments	488	5,705
Grant receivable from MOH	<u>82,235</u>	<u>82,235</u>
	<u>132,801</u>	<u>164,158</u>

Related party transactions disclosed in Notes 19.

Other receivables from related party are interest bearing, unsecured and repayable on demand.

Other receivables are denominated in Singapore dollar.

12. Cash and cash equivalents

	2014	2013
	S\$	S\$
Cash and bank balances	<u>407,738</u>	<u>775,704</u>

Cash and cash equivalents are denominated in Singapore dollar.

13. Fees received in advance

	2014	2013
	S\$	S\$
Practising Certificate fees received		
- due within 12 months	434,338	518,950
- due after 12 months	<u>-</u>	<u>389,213</u>
	<u>434,338</u>	<u>908,163</u>

Fees received in advance are denominated in Singapore dollar.

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2014***14. Trade and other payables**

	2014	2013
	S\$	S\$
Trade payables:		
-Third party	12,737	32,972
-Related party	70,499	70,712
Accruals	30,503	64,887
	<u>113,739</u>	<u>168,571</u>

Related party transactions disclosed in Notes 19.

Trade payables to related party are interest bearing, unsecured and repayable on demand.

Trade and other payables are denominated in Singapore dollar.

15. Operating lease commitments

The Council leases office space from non-related parties under non-cancellable operating leases.

These leases have tenure of 1 to 3 years, varying terms and renewal options.

The lease terms do not contain restrictions on the Council's activities concerning further leasing.

As at the balance sheet date, future minimum lease payments under non-cancellable operating leases where the Council is the lessee are as follows:

	2014	2013
	S\$	S\$
Operating lease payments due		
- within 1 year	66,054	79,265
- after 1 year but not later than 5 years	-	66,054
	<u>66,054</u>	<u>145,319</u>

The above operating lease commitments are based on known rental rates as at the date of this report and do not include any revision in rates which may be determined by the lessor.

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2014***16. Reserves Management**

The reserves management objective of the Council is to safeguard the Council's ability to continue as a going concern.

The management monitors its cash flows, availability of funds and overall liquidity position to ensure the Council is able to fulfil its continuing obligations.

The Council is not subject to externally imposed reserve requirements.

There were no changes to the Council's approach to reserves management during the year.

17. Fair value of financial assets and liabilities

The carrying amounts of cash and cash equivalents, receivables and payable approximate their respective fair values due to the relatively short-term maturity of these financial statements.

Categories of financial instruments

The following table sets out the financial instruments as at the end of the reporting period:

	2014	2013
	S\$	S\$
Financial Assets		
Receivables and deposits	132,313	158,453
Cash and bank balances	<u>407,738</u>	<u>775,704</u>
	<u>540,051</u>	<u>934,157</u>
Financial Liabilities		
Payables	<u>548,076</u>	<u>1,076,735</u>

18. Financial risk management objectives and policies

The Council is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks are credit risk, interest rate risk and liquidity risk. The Council's management reviews and agrees on policies for managing each of these risks and they are summarised below:

Credit risk

Credit risk is the potential risk of financial loss resulting from the failure of customers or other counterparties to settle their financial and contractual obligations to the Council as and when fall due.

The Council's main financial assets consist of cash and cash equivalents and short to medium term fixed deposits. Cash and bank deposits are placed with financial institutions which are regulated.

At the balance sheet date, there was no significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.



NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2014

18. Financial risk management objectives and policies(continued)

Credit risk (continued)

Financial assets that are impaired

The carrying amount that receivables individually determined to be impaired as at the balance sheet date is nil (2013: nil).

Receivables that are individually determined to be impaired at the balance sheet date relate to debtors that are in significant financial difficulties and have defaulted on payments. These receivables are not secured by any collateral or credit enhancements.

There are no financial assets that are past due as at the balance sheet date.

Interest rate risk

The Council does not have any interest-bearing financial liabilities. Its only exposure to changes in interest rates relates to interest-earning bank deposits. The management monitors movements in interest rates to ensure deposits are placed with financial institutions offering optimal rates of return.

Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting financial obligations due to shortage of funds.

The management exercises prudence in managing its operating cash flows and aims at maintaining a high level of liquidity at all times.

All financial liabilities of the Council are repayable on demand or mature within one year.

As explained in note 4.8, the Council receives government operating grants to fund any deficit incurred for the year.

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2014***19. Related party transactions**

The Council is a statutory board incorporated under Ministry of Health. As a statutory board, all government ministries and departments, other statutory boards and Organs of State are deemed related parties of the Council.

In addition to the information disclosed elsewhere in the financial statements, the following transactions took place between the Council and related parties at terms agreed between the parties.

	2014	2013
	S\$	S\$
Ministries and Statutory Boards		
Grant receivables from MOH	82,235	82,235
Amount due from (Non-trade)	30,172	21,868
Amount due to (Trade)	70,499	70,712
Amount due to (Non-trade)	25,459	51,435
Government departments		
Income from course & programme fees	39,440	24,000

20. Comparative information

The financial statements for the year ended 31 March 2013 were audited by another auditor whose report dated 16 July 2013, expressed an unqualified opinion on these financial statements.

21. Authorisation of financial statements

The financial statements of the Singapore Pharmacy Council for the year ended 31 March 2014 were authorised for issue by the Council on 9 October 2014.

Contact Information

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