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# ANNUAL REPORT 2019

**SINGAPORE DENTAL  
COUNCIL**





## WHO WE ARE

The Singapore Dental Council is the self-regulatory body for the dental profession constituted under the Dental Registration Act (Chapter 76). Our key objectives are to promote high standards of oral health and to promote the interests of the dental profession in Singapore.

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# President's Message



It is a great pleasure for me to revisit the works that had taken place in 2019. Council and Secretariat had worked hard to effect various improvements in our policies. The works that had taken place were no mean feat, it was through much grit and collaboration that we had successfully seen through the implementation of these policies.

## **Review of Supervisory Management Policy on Conditionally-registered Dentists and Part II Oral Health Therapists**

As with other years, the supervision of Conditionally-registered (C-reg) dentists and Part II Oral Health Therapists (OHT) continued to be an area of concern which Council took seriously. In 2019, Council had taken extra efforts to connect with the supervisors of these two groups of dental practitioners. With the revision of the regime, Council organised briefing sessions which supervisors and clinic managers attended. This offered Council an opportunity to explain the policy and to clear any doubts that these supervisors may have in the course of supervising the C-reg dentists and OHTs. A total of three briefing sessions were held to accommodate the schedules of busy dental practitioners and to have good discussions. In total, over 150 supervisors and clinic managers registered for the session. The feedback was positive, and Council hoped to hold more of

such sessions to educate dental practitioners on our policies.

## **Governance of Continuing Professional Education Providers**

Continuing Professional Education (CPE) remained an integral part of a dental practitioner's development. Since its inception in 2003, CPE had proven to be invaluable for dental practitioners to continue to upskill and keep updated with the ever-changing dental treatment methods and procedures. In 2019, the management of CPE providers was reviewed, owing to the perennial need for CPE providers to provide quality courses. Under this revision, CPE providers would need to be accredited to provide training courses to dentists with effect from 1 Jul 2019. Crucially, the training courses should be focused on mainstream and evidence-based dentistry. This move would allow Singapore's dental practitioners to keep up with international standards of dentistry, where mainstream and evidence-based dentistry must be espoused. It was of paramount importance to continually review the quality of CPE providers to ensure that our dental practitioners get the most out of the programmes that they attend. To date, over 50 CPE providers had applied to Council for accreditation and renewal of provider status.

## Engagement Sessions with Dentists, Members of the Public and Dental Professional Bodies

In my message to the fraternity in 2018, I outlined one of the future work plans that Council would reach out to all dental practitioners and also members of the public to gather feedback and comments as we reviewed and augmented our regulatory governance to protect patient safety. In 2019, Council had held true to the promise of holding more engagement sessions with dentists and members of the public. A series of 12 engagement sessions were held for discussions on the proposed framework for the Certificate of Competency (COC). Over 250 dentists attended and gave their inputs on the framework for the Certificate of Competency. These sessions included undergraduates from Year 1 to Year 4 from the Faculty of Dentistry, National University of Singapore, and more than 40 members of the public comments were solicited.

Our sessions with the dental fraternity helped us to understand the anxieties and concerns from our dental practitioners. The sessions with the members of the public were equally illuminating and helped us to understand the changing needs and expectations. With an ageing population, while at the same time, becoming increasingly savvy and educated on their treatment options, our patients' feedback would allow us to plan and develop better policies to future proof our governance to instill public confidence on our dental practitioners.

Council had also engaged the Faculty of Dentistry, National University of Singapore, the College of Dental General Practitioners, College of Dental Surgeons Singapore and the Singapore Dental Association to gather inputs and we would highlight

the suggestions when recommending the set of policy and approaches for the COC to the Ministry.

## Tapping onto Digital Technologies in 2020 and Beyond

In 2020 and the years to come, Council envisioned the incorporation of digital technology to improve our regulations. This could be in the area of shifting the suitable areas of our governance online. In a world where interconnectivity would be increasingly valued, Council and dental practitioners alike would benefit by tapping onto online platforms. There would be much to explore in this area, and Council looks forward to embarking on becoming more digital.

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*... Council has the delicate and important task of balancing between regulating our dental practitioners, upholding the good repute of the profession, and also of protecting the safety of patients.*

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### Conclusion

In closing, I would like to quote Mr. Leo Yip, Head of Civil Service, who at the start of the year released a New Year message imploring civil servants to remain dynamic and ready for the future:

“As public officers, we are entrusted with the duty of enabling Singapore’s continual transformation... to discharge this duty well, we must first and foremost, transform our own

public service, to ready ourselves for a future that is different from the present. Our service will have to be more lean, agile and digital than what we are today. That is what the future demands of us.” In the same vein, Council hopes that our practices and governance will remain forward-thinking, so that we will stand ready for exigencies that the future may bring.

Come 2020, Council would relook into the ways in which we could further improve our regulatory practices. As a profession priding itself on self-regulation, Council has the delicate and important task of balancing between regulating our dental

practitioners, upholding the good repute of the profession, and also of protecting the safety of patients. Although Council has gone a long way in improving our regulatory practices, there would always room for improvement. We must continuously scan the horizons to identify emerging regulatory issues and take lessons from the practices of other dental regulators, and keep our eye on the next strategies to take. We also have to ensure that we remain agile and quick-thinking, to

respond to the changing demands of the dental landscape.



**Prof Chew Chong Lin**  
**President**  
**Singapore Dental Council**



# Singapore Dental Council

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## **COUNCIL MEMBERS**

*From left to right*

First row: Ms Lee Yong Ching Margaret, A/Prof Chng Chai Kiat, Prof Chew Chong Lin, Ms Lee Show Feai

Second row: Dr Ang Ee Peng Raymond, Dr Kuan Chee Keong, Dr Shahul Hameed, Dr Aw Kian Li Andrew, Clin A/Prof Tseng Seng Kwong Patrick

Third row: Mr Ong Ming Da, Dr Chang Kok Meng, Dr Seah Tian Ee



**Prof Chew Chong Lin** is a Prosthodontist and Emeritus Consultant of the Dental Cluster in NUHS. He was the Dean of the Faculty of Dentistry, NUS from 1995–2000 and Director of Graduate Dental studies from 2002–2012. He was also the Deputy Director of Medical Services (Dental), at the Ministry of Health from 1989–1994 and Chief Dental Officer from 1989–1994 & 2000–2005. Prof Chew still actively mentors countless future leaders for the dental fraternity.



**A/Prof Chng Chai Kiat** is a Senior Consultant of the Dental Service and Cleft and Craniofacial Dentistry Unit at the KK Women's and Children's Hospital. A/Prof Chng was appointed as the new Chief Dental Officer at the Ministry of Health and Registrar of Singapore Dental Council on 1 May 2018. He chairs the Dental Registration Act Review Committee, and the Oral Health Therapist Accreditation Committee.



**Clin A/Prof Tseng Seng Kwong Patrick** is the Chairman of the Dental Specialist Accreditation Board, the Complaints Panel, and a member of the Health Science Authority of Singapore. An Endodontist and a Senior Consultant at the National University, he also teaches in the post-graduate Endodontic programme at the National University of Singapore.



**Dr Shahul Hameed** is the Clinical Director of Rochor Dental Clinic. He is an Adjunct Senior Lecturer at the Department of Restorative Dentistry at the Faculty of Dentistry of the National University of Singapore. He contributes actively to the Rotary Club. Dr Shahul has also been appointed as the Chairman of the Continuing Professional Education Committee in May 2018.



**Ms Lee Yong Ching Margaret** is a dental therapist with the School Dental Service, Health Promotion Board. She is a member of the Oral Health Therapists Accreditation Committee, the Dental Registration Act Review Committee and Ethics Committee.



**Dr Aw Kian Li Andrew** is a Senior Consultant in Orthodontics in Tan Tock Seng Hospital. He served as Chairman of the Geriatric and Special Needs Dentistry Workgroup from 2008–2015, and was Pro-tem President of College of Dental Surgeons from 2008–2009. He has been appointed as Chairman of the Credentials Committee and Health Committee in May 2018.





**Dr Seah Tian Ee** is a practising Oral Maxillofacial Surgeon in private practice. He is the current President of the Association of Oral Maxillofacial Surgeons in Singapore and the President Elect of the Asian Association of Oral and Maxillofacial Surgeons. He is the current Chairman of the Aesthetic Facial Procedures Oversight Committee.



**Dr Kuan Chee Keong** was the President of the Singapore Dental Association from 2012–2016, and President of the Asia Pacific Dental Federation from 2015–2016. Dr Kuan has served in consecutive SDA Councils over the last 12 years. He is currently a member of the SDC Audit Committee.



**Mr Ong Ming Da** is the President of the Association for Oral Health Therapists (Singapore), in his second term. He is a member of the Nanyang Polytechnic Oral Health Therapy Advisory Panel and the MOH Geriatric and Special Needs Dentistry workgroup. He sits in the Oral Health Therapist Accreditation Committee in SDC.



**Dr Ang Ee Peng Raymond** is the Executive Director and Chief Operating Officer of Q&M Dental Group. He is the Chairman of the SDC Audit Committee and a member of Continuing Professional Education Committee and also the Ethics Committee.



**Dr Chang Kok Meng** is Vice-President of the Society of Periodontology (Singapore), Council Member of the College of Dental Surgeons Singapore, Member of the Dental Specialists Accreditation Committee and Country Representative (Singapore) to the Asian Pacific Society of Periodontology. He serves as a member of the SDC Audit and Health committees.



**Ms Lee Show Feai** was appointed by the Minister for Health, Mr Gan Kim Yong, to the Singapore Dental Council, to represent Division II dentists. She serves as a member of the Council's Complaints Panel.

## Council Members (Term from 1 May 2018 to 30 April 2021)

### Appointed Members

**President** Prof Chew Chong Lin<sup>1</sup>

Clinical A/Prof Tseng Seng Kwong Patrick

Mr Ong Ming Da

**Registrar** A/Prof Chng Chai Kiat<sup>2</sup>

Dr Shahul Hameed

Ms Lee Yong Ching Margaret<sup>3</sup>

Ms Lee Show Feai<sup>4</sup>

### Elected Members

Dr Ang Ee Peng Raymond

Dr Chang Kok Meng

Dr Aw Kian Li Andrew

Dr Kuan Chee Keong

Dr Seah Tian Ee

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*The Council members have a key role in approving applications for registration, reviewing policies for good oral health standards through Continuing Professional Education, making recommendations on courses and examinations to qualify as dental practitioner, regulating the conduct and ethics of dental practitioners, and providing support to other statutory boards in the regulation of healthcare professionals.*

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### Council Secretariat (as of 30 April 2019)

**Executive Secretary**

**Assistant Executive Secretary**

**Assistant Executive Secretary**

**Assistant Executive Secretary**

**Deputy Manager**

**Assistant Manager**

**Assistant Manager**

**Assistant Manager**

**Assistant Manager**

**Executive**

Mr Peter Lee, PPA(G), P Kepujian, PBS

Dr Chay Pui Ling

Dr Ng Jing Jing

Dr Goh Aik Wei

Mr Rick Sim

Ms Chen Ruobing

Ms Lim Jie Wen

Ms Angel Lim

Ms Soh Min Min

Mr Ng Jie Jun

<sup>1</sup> The Council shall have a President who shall be elected by the members of the Council from among its members.

<sup>2</sup> Dr Chng Chai Kiat is the Chief Dental Officer at the Ministry of Health and Registrar of SDC.

<sup>3</sup> Ms Lee Yong Ching Margaret is a registered oral health therapist in Part I of the Register of Oral Health Therapists.

<sup>4</sup> Ms Lee Show Feai is a registered dentist in Division II of the Register of Dentists.

## Committee Members

### Complaints Panel

**Chairman** Clin A/Prof Tseng Seng Kwong Patrick

#### Complaints Panel members

##### Council Members

Dr Shahul Hameed

Dr Aw Kian Li Andrew

Dr Chang Kok Meng

Dr Seah Tian Ee

Ms Lee Show Feai

Dr Ang Ee Peng Raymond

Dr Kuan Chee Keong

Mr Ong Ming Da

Ms Lee Yong Ching Margaret

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*The Chairman of the Complaints Panel appoints Complaints Committees on an ad-hoc basis to inquire into complaints that are accompanied by a Statutory Declaration.*

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##### Dentists

A/Prof Tan Beng Choon Keson

Dr George Soh Yi Wei

Dr Chung Kong Mun

Dr Rajendram Sivagnanam

Dr Eu Oy Chu

Dr Ho Kee Hai

Dr Lee Chi Hong Bruce

Dr Lim Sor Kheng

Dr Teoh Khim Hean

Dr Tay Lai Hock Alphonseus

Dr Tan Chin Hwee

Dr Kwa Chong Teck

Dr Mok Yuen Pun Clara

Dr Sim Poh Choo Christina

Dr Lee Pheng Hean Bryce

Dr Loh Poey Ling

Dr Kuah Hong Guan

Dr Lee Chee Wee

Dr Phay Yew Ming

Dr Ong Meng Ann Marianne

Dr Chan Siew Luen

Dr Choo Keang Hai

Dr Loh Kai Woh

Dr Lee Kim Chuan Lewis

Dr Goh Bee Tin

Dr Koh Chu Guan

Dr Lee Yew Keong David

Dr Cheong Kim Yan

Dr Mok Yuen Yue Betty

Dr Ong Kheng Kok

Dr Chee Oon Lin Serene

Dr Wu Loo Cheng

Dr Lee Siew King Terence

Dr Anshad s/o Ansari

Dr Adeline Wong Soon May

Dr Mohanarajah S Senathirajah

Dr Choy Keen Meng

Dr Tan Ken

Dr Lye Kok Weng

Dr Lye Kok Weng

Dr Gian Siong Lin Jimmy

Dr Wee Choon Seng Freddy

Dr Asha Karunakaran

Dr Yeo Kok Beng

Dr Goh Wan-Lin Jacqueline

Dr Tan Hui Ling Sharon

Dr Lim Lii

**Oral Health Therapists**

Ms Goo Sok Huan

Ms Juginder Kaur

Ms Satya Bhama Devi d/o Narpat

Ms Wong Lee Fon Serene

**Laypersons**

Prof Samir Attallah

A/Prof Audrey Chia

A/Prof Victor Savage

A/Prof Tay Cho Jui

A/Prof Siow Jin Keat

A/Prof Alex Qiang Chen

Dr Boey Wah Keong

Dr Cecilia Chu

Dr Chong Jin Long

Dr Rachael Pereira

Mr Balasubramaniam Janamanchi

Dr Tyrone Goh

Mr Chan Kok Way

Ms Chiang Hui Xian Mindy

Mr Vijai Parwani

Mr Michael Ong Kah Leong

Mrs Noorhayati Quek

Mr Lim Peng Hong

Mr Philip Leong

Mr Chua Thian Huat

Mr Stanley Low

Mr Rajesh Vaswani

Mr Mansoor Hassanbhai

Mr Teh Joo Heng

Mr Yogeewaran s/o Sivasithamparam

Mr Henry Tan Song Kok

Mr David Lee Kay Tuan

Ms Chng Mui Lee, Cecilia

Ms Seah Soon Peng

Ms Yeap Lay Huay

Mr Moochhala Aliasgar as Mohamedbhai

Mr Eric Lim Yew Tou

**Disciplinary Committee****Panel of Chairmen for Disciplinary Committee**

A/Prof Loh Fun Chee

A/Prof Neo Chiew Lian Jennifer

CI A/Prof Chen Nah Nah

Dr Djeng Shih Kien

Dr Go Wee Ser

Dr Hwang Yee Cheau

Dr Kaan Sheung Kin

Dr Leung Wing Hung Dominic

Dr Loganathan Vijayan

Dr Long Benjamin Charles

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*The Disciplinary Committees make formal inquiries into any complaint or matter referred to them.*

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## Credentials Committee

**Chairman** Dr Aw Kian Li Andrew

### Members

A/Prof Jennifer Neo Chiew Lian

Dr Chan Siew Luen

A/Prof Keson Tan Beng Choon

Dr Ong Kheng Kok

Dr Thean Tsin Piao

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*The Credentials Committee makes recommendations on the criteria of Displayable Qualifications that are not basic degrees.*

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## Oral Health Therapists Accreditation Committee

**Chairman** A/Prof Chng Chai Kiat

### Members

Dr Anshad Ansari

Dr Koh Chu Guan

Ms Lee Yong Ching Margaret

Ms Sree Gaithiri D/O Kunnasegaran

Dr Eu Oy Chu

Mr Ong Ming Da

Ms Poon Chew King Judith

Ms Tham Kui Wah

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*The Oral Health Therapists Accreditation Committee determines registration conditions and recommends courses for Continuing Professional Education for Oral Health Therapists.*

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## Oral Health Therapists Work Scope Expansion Workgroup

**Chairman** Dr Aw Kian Li Andrew

### Members

Dr Anshad Ansari

Ms Ang Wei Wei

Ms Sree Gaithiri D/O Kunnasegaran

Dr Eu Oy Chu

Ms Lee Yong Ching Margaret

Ms Yap Xin Ying

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*The Oral Health Therapists Work Scope Expansion Workgroup was appointed by President, SDC from 31 July 2017 to 30 April 2018 to look at the diversification of the areas of work that Oral Health Therapists can perform.*

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## Audit Committee

**Chairman** Dr Ang Ee Peng Raymond

### Members

Dr Chang Kok Meng

Dr Kuan Chee Keong

Mr Ng Weng Sui Harry

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*The Audit Committee reviews the internal governance of the Council, and monitors the actions taken to address audit findings, by ensuring effective and timely responses from the Secretariat.*

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## Continuing Professional Education Committee

**Chairman** Dr Shahul Hameed

### Members

A/Prof Neo Chiew Lian Jennifer	Dr Ang Ee Peng Raymond
Dr Eu Oy Chu	Dr Choo Keang Hai
Dr Lim Lii	Dr Ong Meng Ann Marianne
	Dr Soh Jen

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*The Continuing Professional Education (CPE) Committee reviews and augments the policy on CPE, strengthening the system for implementation, and reviewing programmes by CPE providers*

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## Ethics Committee

**Chairman** Prof Chew Chong Lin

### Members

A/Prof Foong Weng Chiong Kelvin	Dr Asha Karunakaran
Dr Ang Ee Peng Raymond	Dr Long Benjamin Charles
Dr Shahul Hameed	Dr Wong Soon May Adeline
	Ms Lee Yong Ching Margaret

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*The Ethics Committee was set up to review and revise the 2006 SDC Ethical Code and Guidelines to keep abreast of the changing dentistry landscape.*

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## Aesthetic Facial Procedures Oversight Committee

**Chairman** Dr Seah Tian Ee

### Members

Dr Chan Siew Luen	Dr Leung Wing Hung Dominic
Dr Lye Kok Weng	Dr Tan Kwong Shen Winston

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*The Aesthetic Facial Procedures Oversight Committee reviews policies and makes recommendations to the Council, evaluates applications and accredits courses in Aesthetic Facial Procedures for dental practitioners.*

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## Dental Schools Review Committee

**Chairman** A/Prof Chng Chai Kiat

### Members

A/Prof Wong Mun Loke	Clin A/Prof Tseng Seng Kwong Patrick
Dr Kuan Chee Keong	Mr Ong Ming Da

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*The Dental Schools Review Committee reviews the intermediate and long-term supply and demand of dental professions and the impact of dental delivery and services.*

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## Dental Registration Act Review Committee

**Chairman** A/Prof Chng Chai Kiat

### Members

Dr Chan Siew Luen	Dr Choo Keang Hai
Dr George Yi-Wei Soh	Dr Long Benjamin Charles
Ms Lee Yong Ching Margaret	Ms Lee Show Feai

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*The Dental Registration Act Review Committee was appointed to review the DRA to further strengthen the Council's role in regulating dental practitioners and resolve the shortcomings in the current legislations.*

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## Committee for Dental Procedure Accreditation

**Chairman** A/Prof Chng Chai Kiat

### Committee Members

Prof Chew Chong Lin	A/Prof Wong Mun Loke
Dr Benny Goh Kwee Chien	Dr Bruce Lee Chi Hong
Dr Choo Keang Hai	Dr Choy Keen Meng
Dr Derek Tan Tze Tsung	Dr George Soh Yi-Wei
Dr Goh Bee Tin	Dr Jerry Lim Eng Yong
	Dr Lim Lii

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*The Committee for Dental Procedure Accreditation makes recommendations to the Council on the training and curriculum and demonstration of competency to perform high-risk procedures that dental practitioners should acquire.*

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### Sub-committee Chairpersons

Prof Chew Chong Lin	A/Prof Asher Lim Ah Tong
A/Prof Jennifer Neo Chiew Lian	A/Prof Loh Fun Chee
Dr Benny Goh Kwee Chien	Dr Benjamin Tan Thong Kwan

# Singapore Dental Council Statistics 2019



# Highlights of 2019

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**54**

New Fully-registered Dentist registrations

**23**

New Part II Oral Health Therapist registrations

**71**

Conversions of C-reg Dentists and Part II OHTs

**~6000**

Enquiry emails from members of public and dental practitioners

**450**

Dentists and members of public attended COC engagement sessions

**9**

Concluded Formal Inquiry cases

**534**

Accredited Continuing Professional Education events

**136**

Dentists and Oral Health Therapists attended the Pledge Ceremony

**31**

Countries where our dental practitioners hail from

## Statistics of Dental Practitioners

### Composition of Register by Dental Practitioner<sup>5</sup>

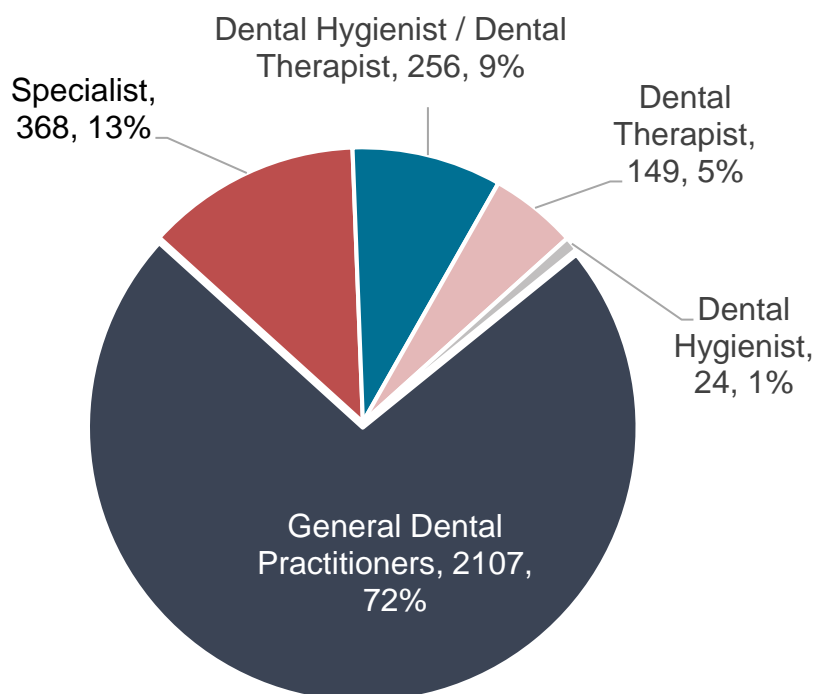


Figure 1: Composition of Register by type of Dental Practitioner as at 2019

The total number of dentists (comprising 368 Dental Specialists and 2107 General Dental Practitioners) as of 31 December 2019 was 2475, a 4% increase from 2363 at the end of 2018. The total number of Oral Health Therapists (comprising 256 Dental Therapist & Hygienist, 149 Dental Therapist and 24 Dental Hygienist) increased by 10% from 389 at the end of 2018 to 429 at the end of 2019.

As of 2019, there were 4 dentists to 10 000 people. The increase of dentists from year to year demonstrated the growing number of dental practitioners who will be able to meet the increasing dental care needs of the expanding population. The total population of Singapore in 2019 was 5,700,000.

<sup>5</sup> Dental Practitioner refers to General Dental Practitioners, Dental Specialists and Oral Health Therapists.



## Gender Distribution of Dental Practitioners

The percentage of female dentists has been increasing from 48.3% (996/2060) at the end of 2015 to 51.1% (1266/2475) at the end of 2019.

There has been more female OHTs (88% as at 2019) than male OHTs (12% as at 2019) since 2015.

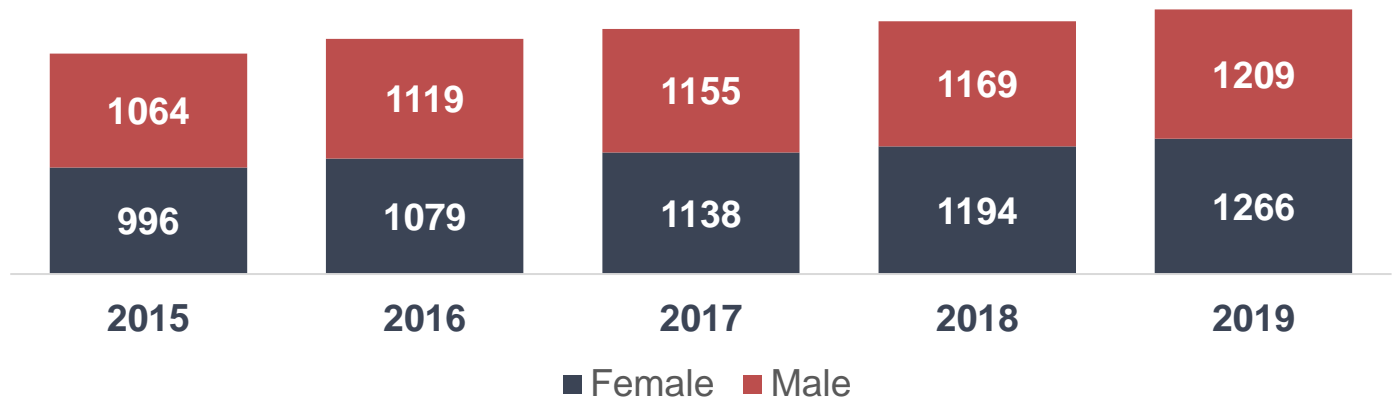


Figure 2: Number of Dentists by Gender from 2015 to 2019

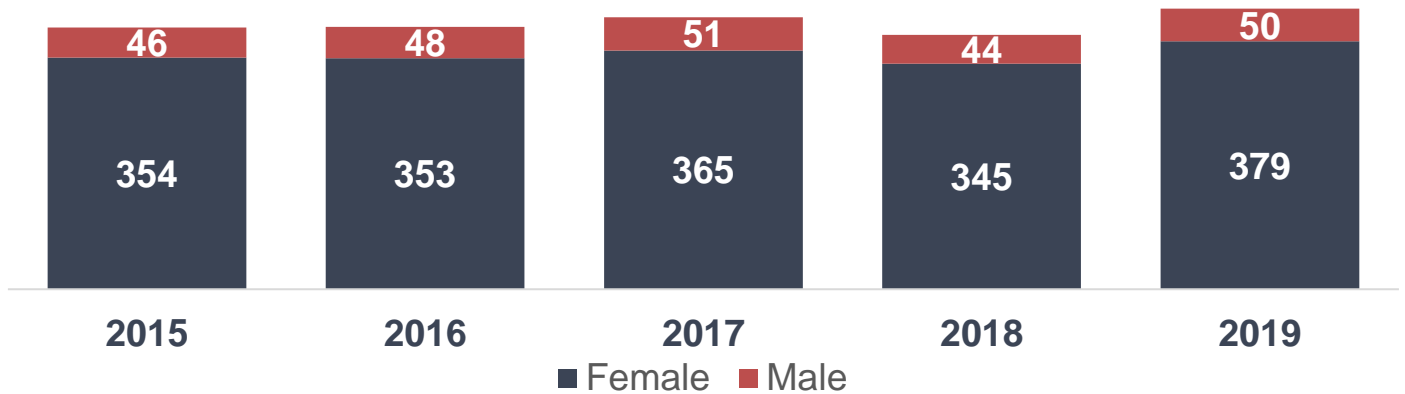


Figure 3: Number of OHTs by Gender from 2015 to 2019

## Age of Dental Practitioners

There were 45.3% (1318/2904) who were 35 years and younger, 26.8% (780/2904) between 36 to 50 years old, 24.4% (709/2904) between 51 to 70 years old and 3.3% (97/2904) above 70 years old as of 2019.

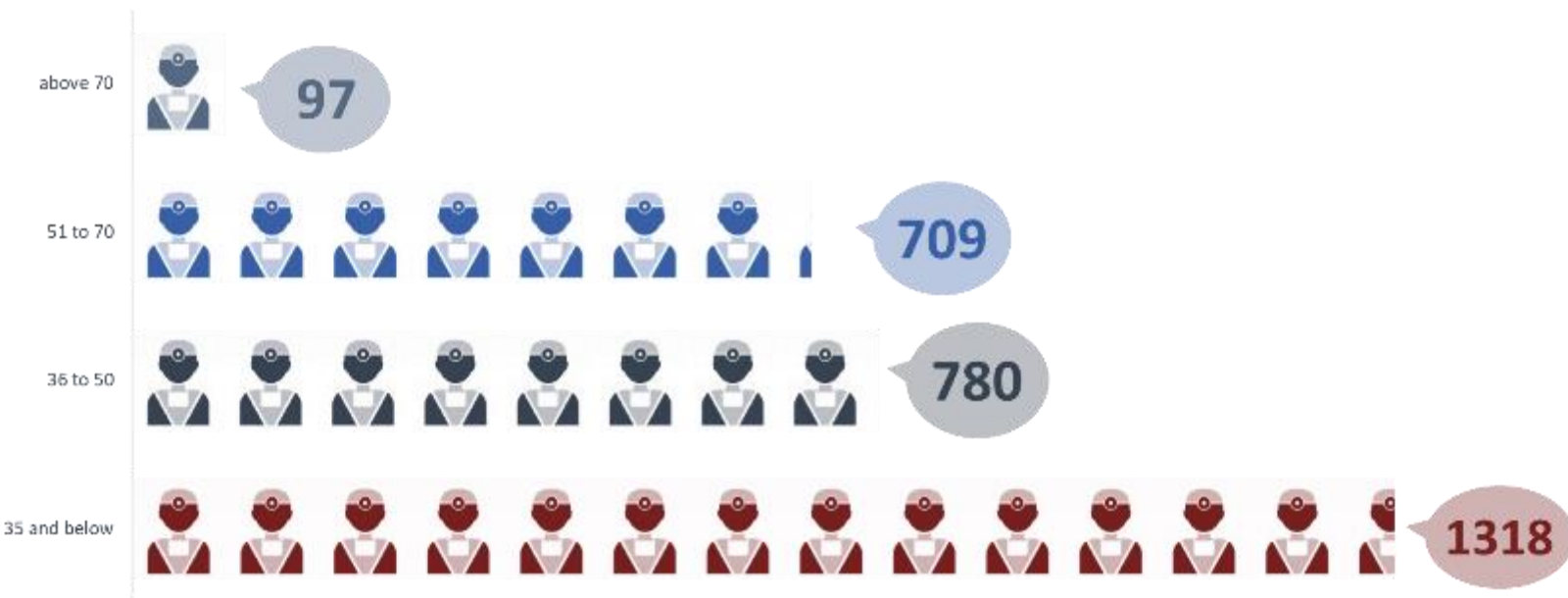


Figure 4: Dental Practitioners by Age Group as at 2019

### Age of Dental Practitioners: Dentists

There were 42.9% (1063/2475) who were 35 years and younger, 29.6% (735/2475) between 36 to 50 years old, 23.6% (585/2475) between 51 to 70 years old and 3.7% (92/2475) above 70 years old as of 2019.

Since 2015, the number of dentists 35 years old and below were the main contributors to the increase in number of dentists.

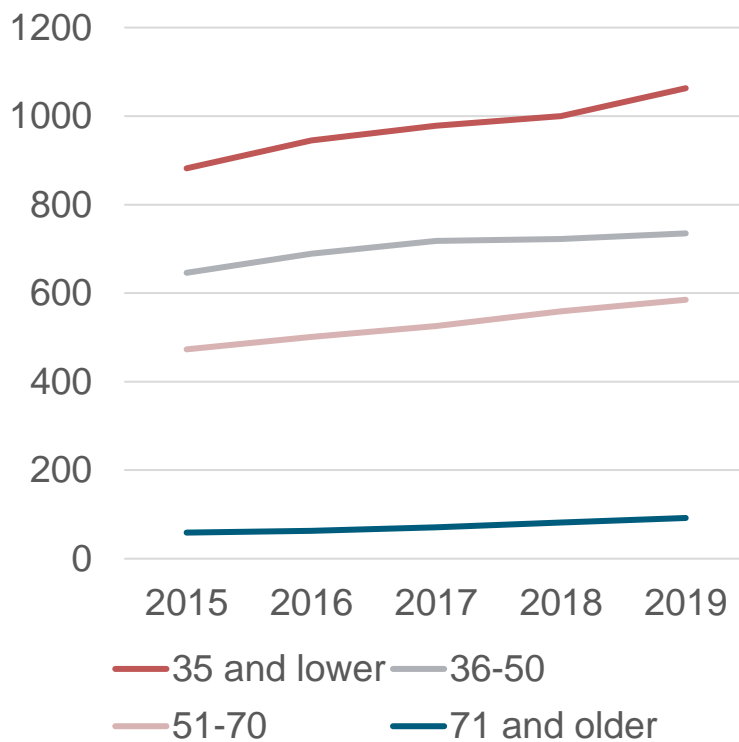


Figure 5: Dentists by Age Group from 2015 to 2019

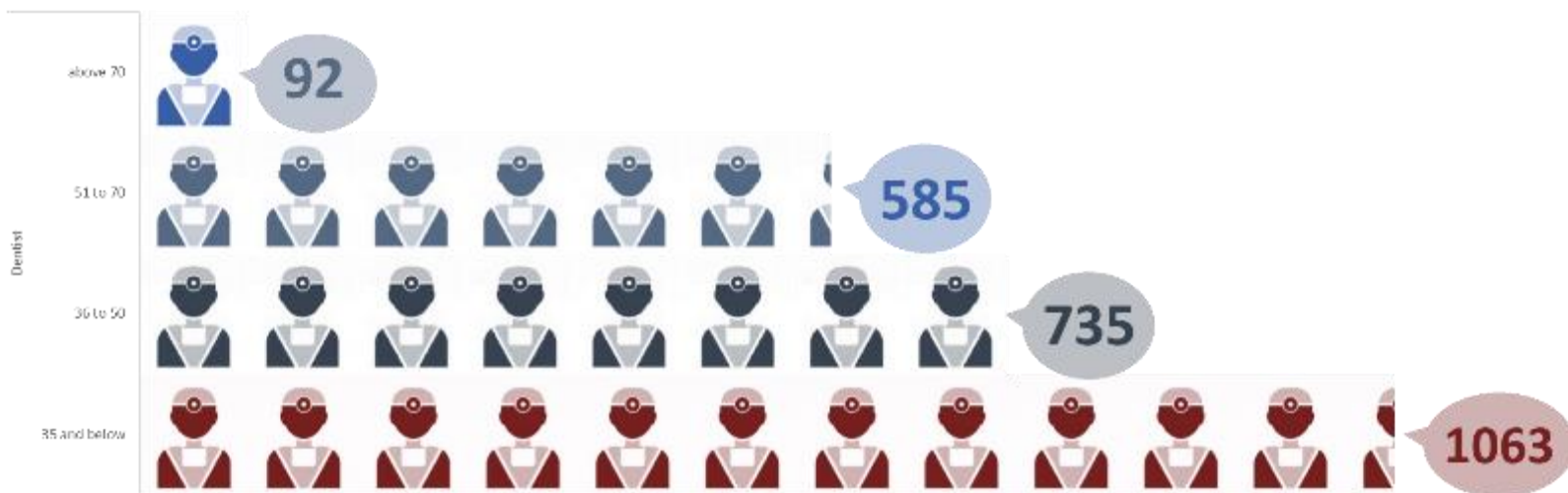


Figure 6: Dentists by Age Group as at 2019

### Age of Dental Practitioners: Oral Health Therapists

There were 59.4% (255/429) aged 35 years and below, 10.4% (45/429) between 36 to 50 years old, 28.9% (124/429) between 51 to 70 years old and 1.1% (5/429) above 70 years old, as of 2019.

Similar to dentists, the main age group where OHTs was increasing in number were those 35 years old and below. There was a decrease in the number of OHTs between 51 to 70 years old from 2015 to 2019.

### ORAL HEALTH THERAPISTS BY AGE GROUP FROM 2015 TO 2019

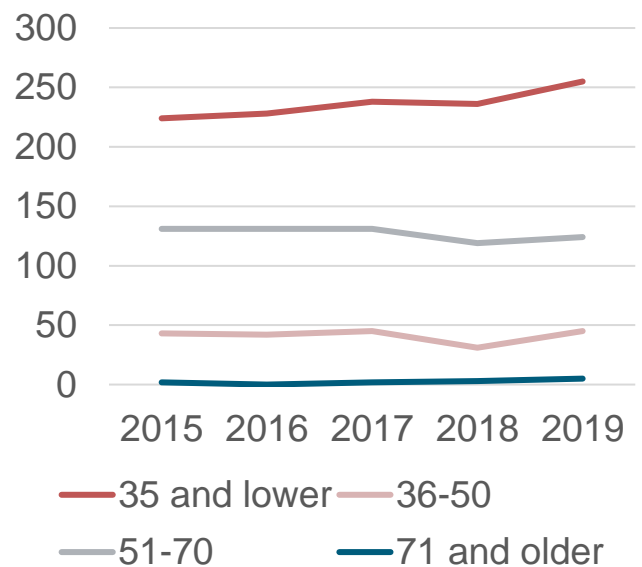


Figure 7: OHTs by Age Group from 2015 to 2019

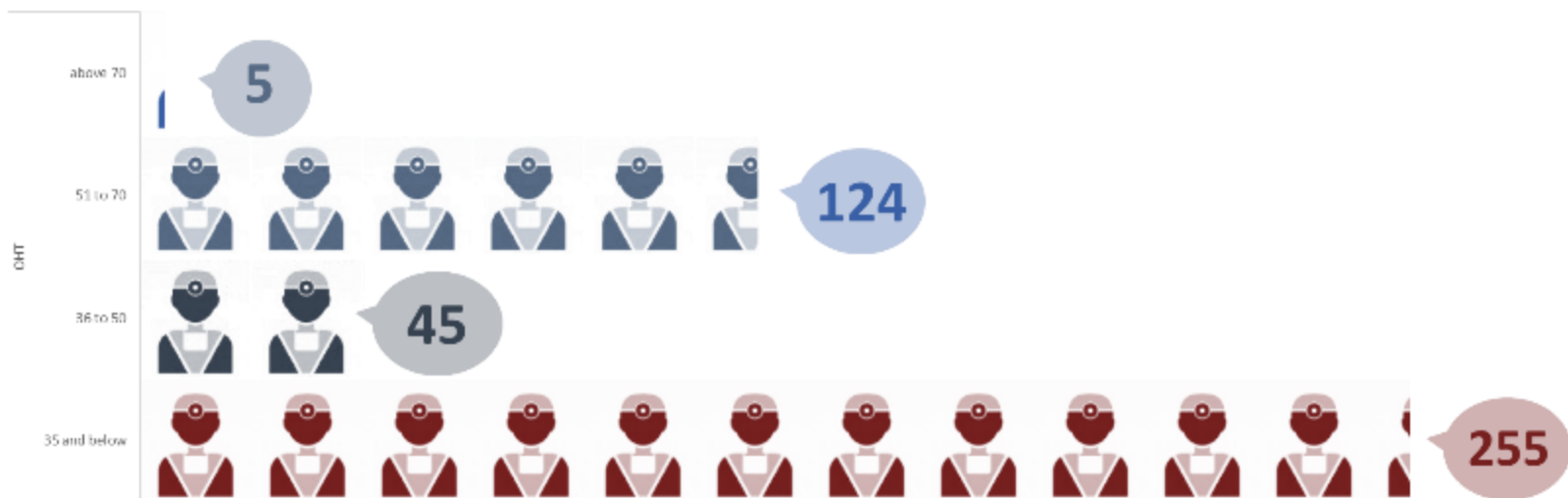


Figure 8: OHTs by Age Group as at 2019

### Age of Dental Practitioner: Dental Specialists

There were 11.6% (43/368) who were 35 years and younger, 45.3% (167/368) between 36 to 50 years old, 39.1% (144/368) between 51 to 70 years old and 3.8% (14/368) above 70 years old as of 2019.

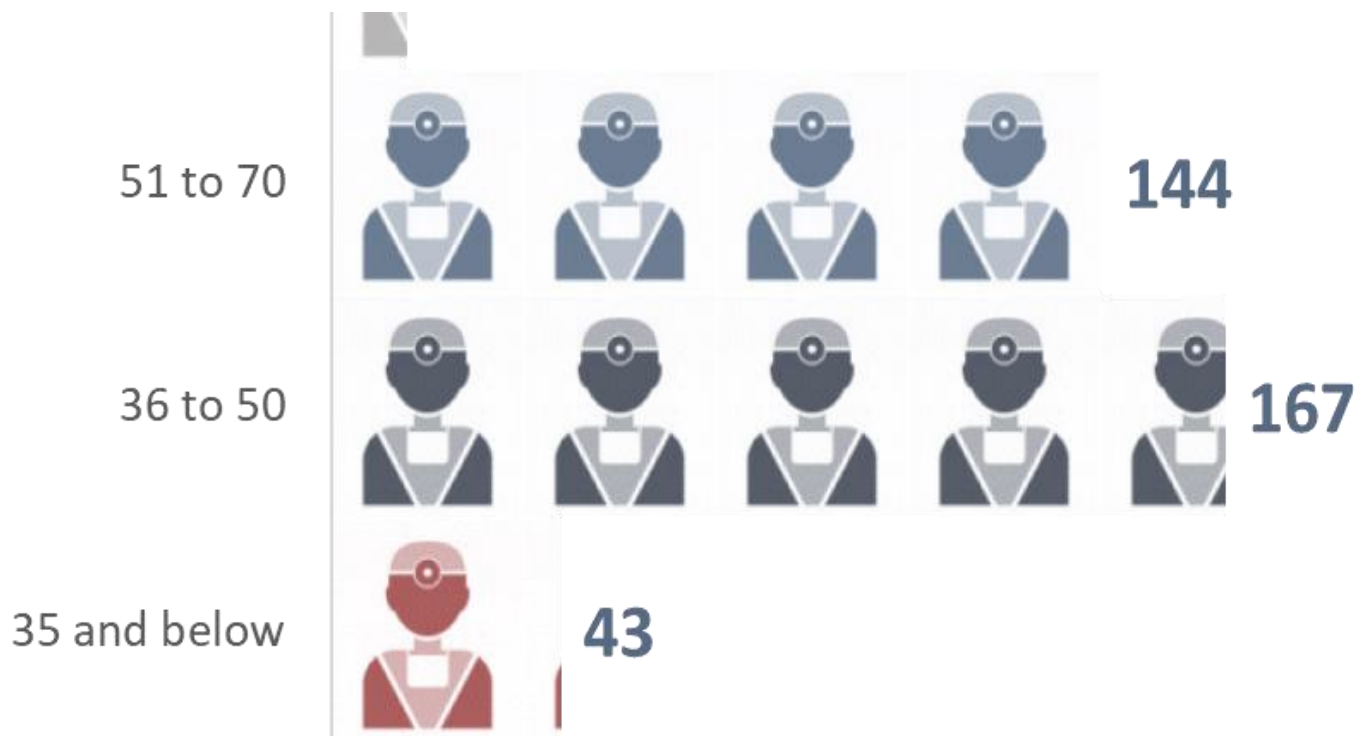
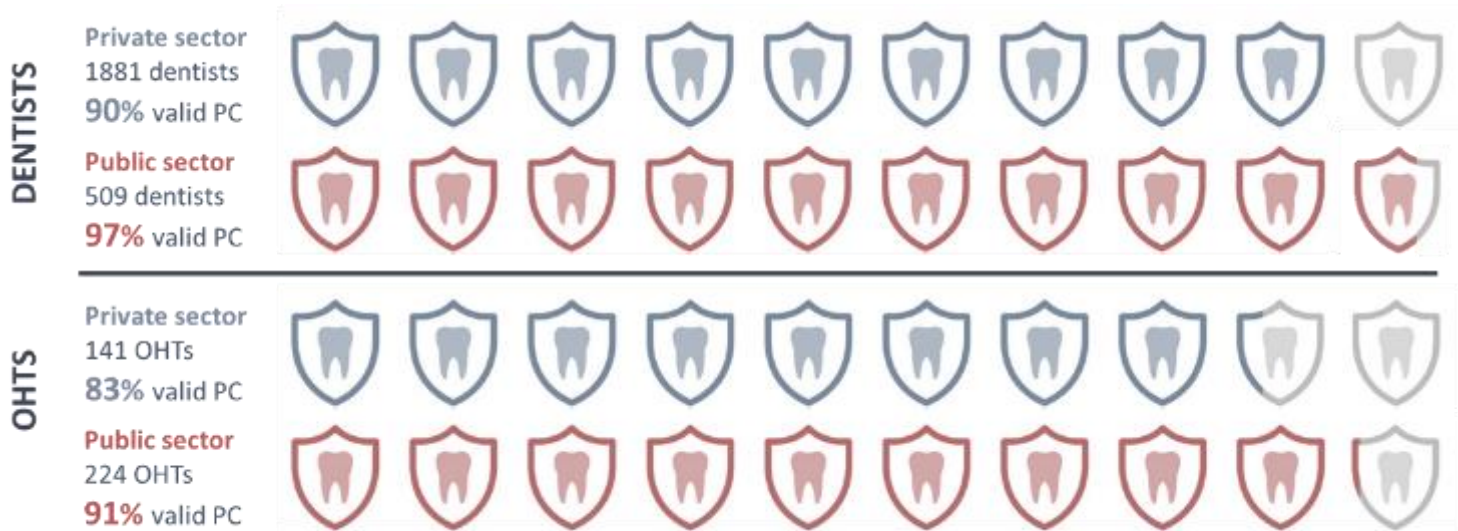


Figure 9: Dental Specialists by Age Group as at 2019



## Percentage of Dental Practitioners with Valid Practicing Certificate (PC) by Employment Sector



\*Dental Practitioners who did not indicate Employment details excluded

Figure 10: Dental Practitioners with Valid PC by Employment Sector

## Countries with Recognised Dental Qualifications by SDC and the corresponding percentage of Registered Dental Practitioners from each Country

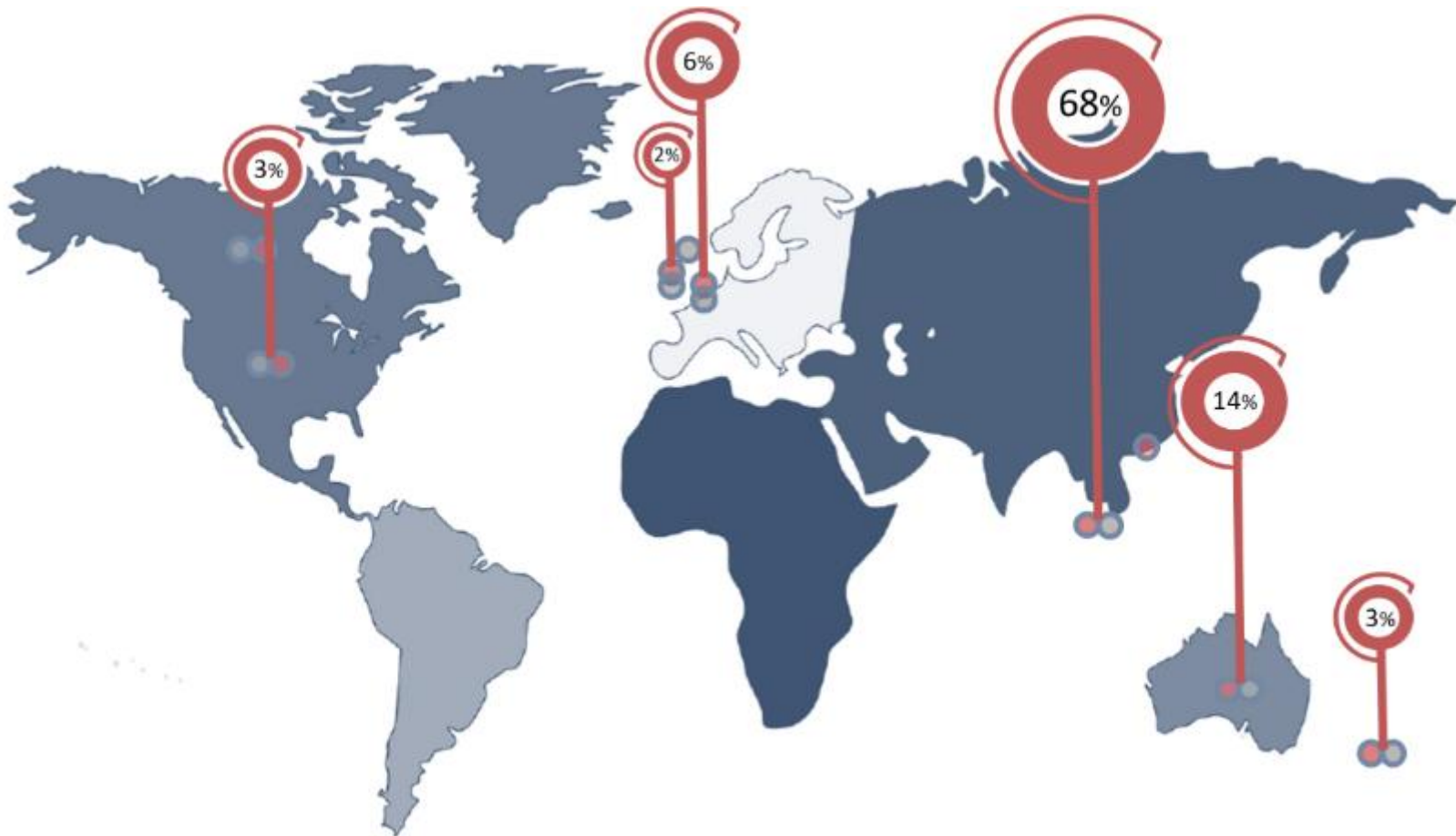
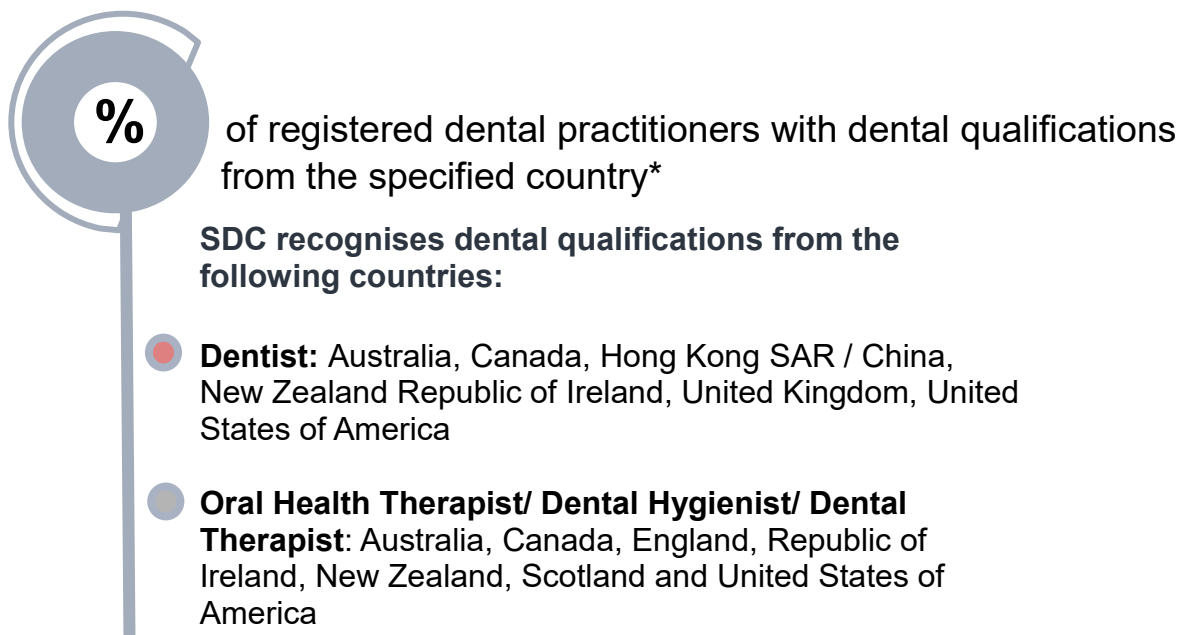


Figure 11: Countries with Recognised Dental Qualifications by SDC & corresponding percentage of Registered Dental Practitioners from each Country



## Dentists Register

### 5-year Growth of Dentists

There has been a steady growth in the number of practising dentists in the past 5 years, apart a slight decline in the number of conditionally and temporarily-registered dentists since 2018. Conditionally-registered dentists may apply to convert to full registration after 2 years, subject to the Council's approval.

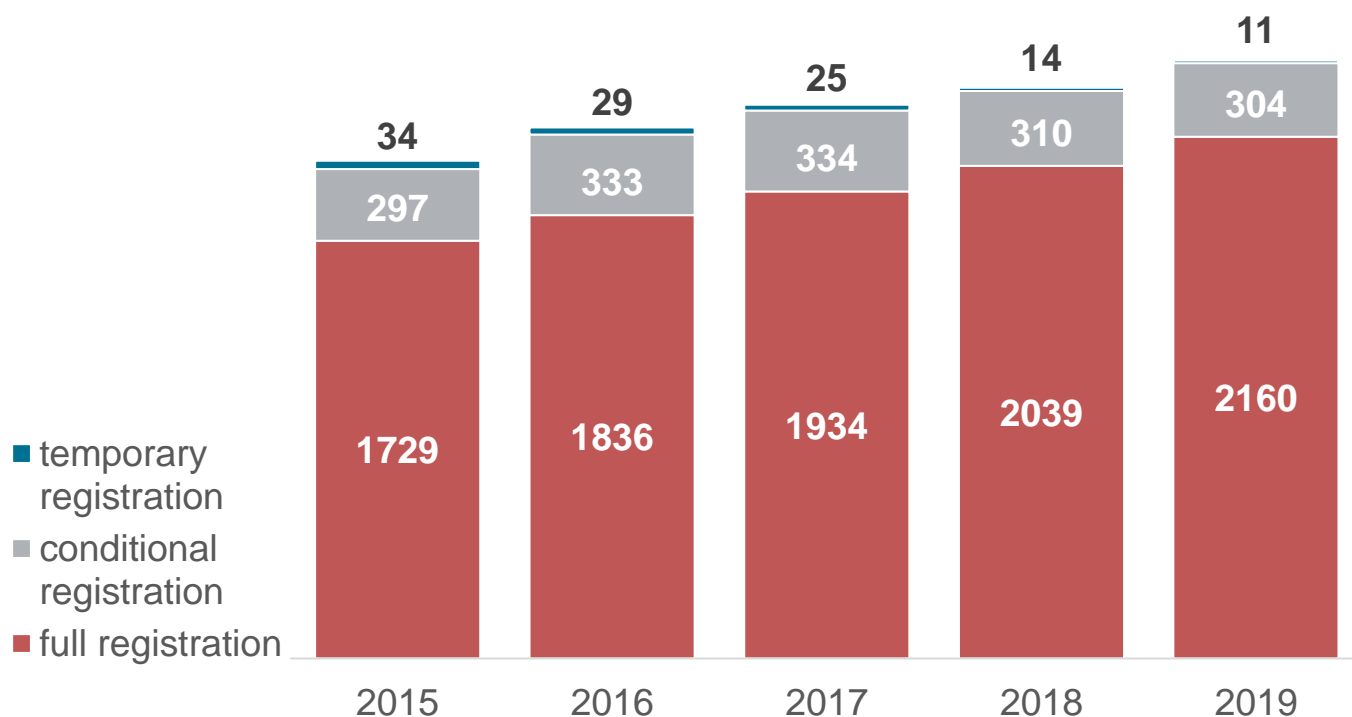


Figure 12: Dentists by Registration Type from 2015 to 2019

## Movement of Dentists between Public and Private Sectors

Dentists from Public to Private sector from Year: / Type of Public Sector	2014 to 2015	2015 to 2016	2016 to 2017	2017 to 2018	2018 to 2019
Others (Government Institutions / University)	7			2	1
Restructured Institutions	61	20	64	9	69
Statutory Boards	1		7		1
<b>Total</b>	<b>69</b>	<b>20</b>	<b>71</b>	<b>11</b>	<b>71</b>

Table 1: Movement of Dentists from Public to Private Sector from 2014 to 2019

Dentists from Private to Public sector at the end of Year: / Type of Private Sector	2014 to 2015	2015 to 2016	2016 to 2017	2017 to 2018	2018 to 2019
Private Clinic/Hospital	10	3	6	13	6
Others	2	1	4	3	0
<b>Total</b>	<b>12</b>	<b>4</b>	<b>10</b>	<b>16</b>	<b>6</b>

Table 2: Movement of Dentists from Private to Public Sector from 2014 to 2019

## Citizenship of Dentists

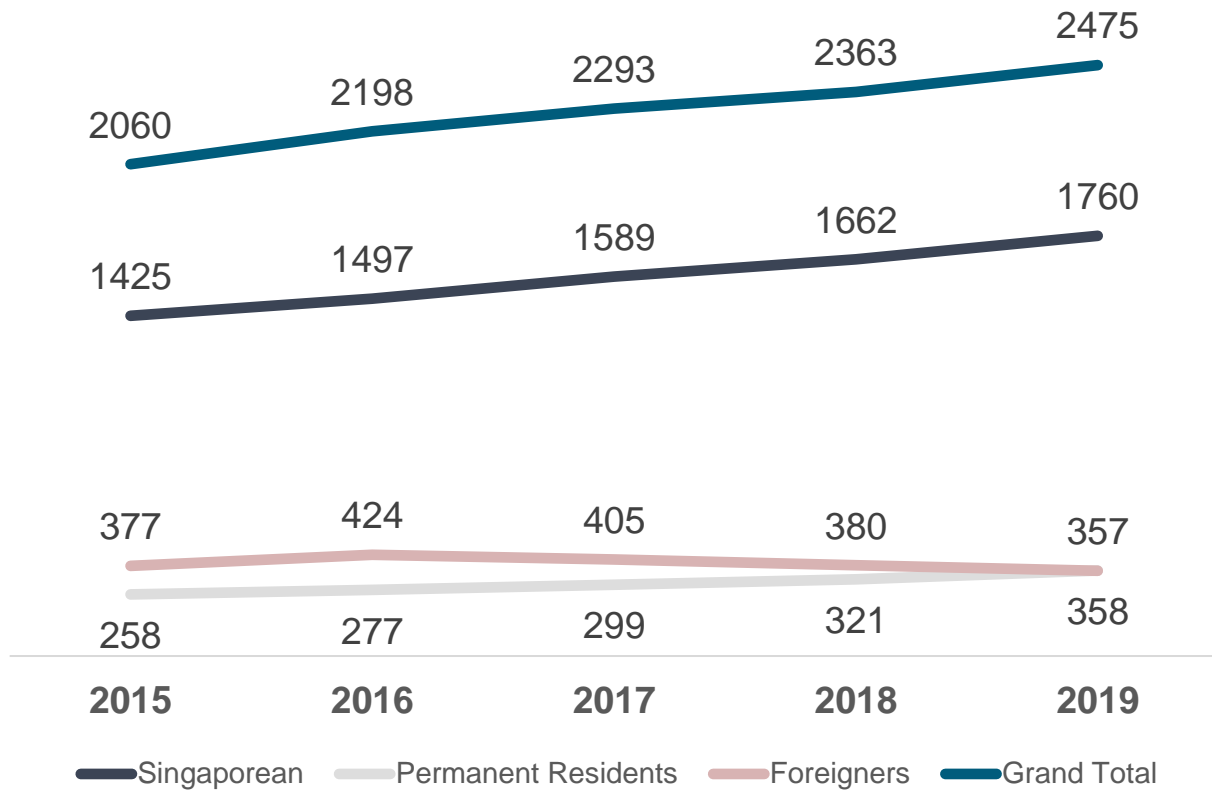


Figure 13: Citizenship of Dentists from 2015 to 2019

The number of foreign dentists practising in Singapore has been decreasing since 2016. There was an increasing proportion of Singaporean and Singapore Permanent Resident dentists from 2015.



## Number of Local and Overseas-trained Dentists

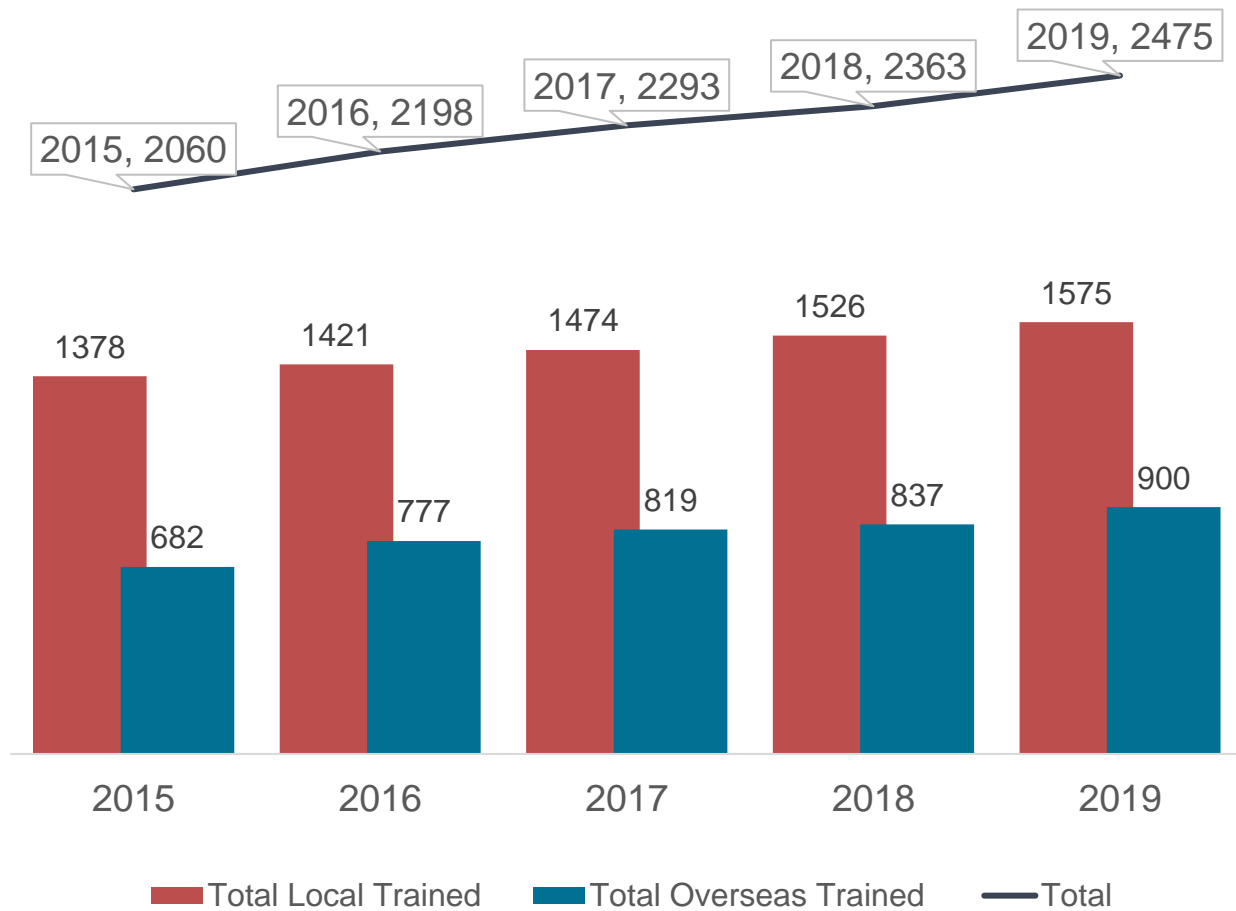


Figure 14: Number of Local and Overseas-trained Dentists from 2015 to 2019

There was an overall increasing proportion of overseas trained dentists in the last 5 years. However, locally-trained dentists still stand at a higher percentage at 63.6% as at end of 2019.

### Number of Dentists by Citizenship and Place of Training

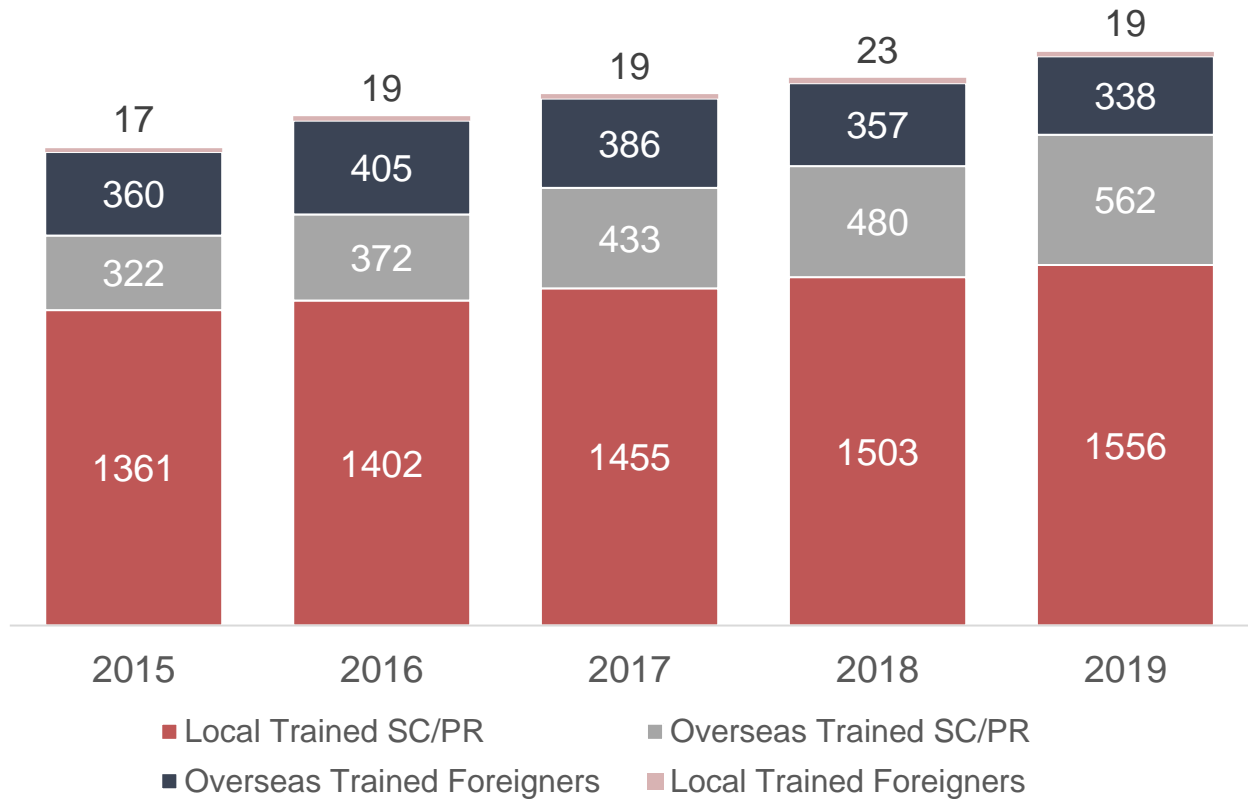


Figure 15: Number of Dentists by Citizenship and Place of Training from 2015 to 2019

The number of Singaporeans and Singapore Permanent Residents who have obtained overseas dental qualifications and returning to Singapore to practice has been increasing since 2015.

## Place of Training of Dentists

The proportion of locally trained dentists have been increasing since 2015 from 21% to 45% as shown in Fig 17.

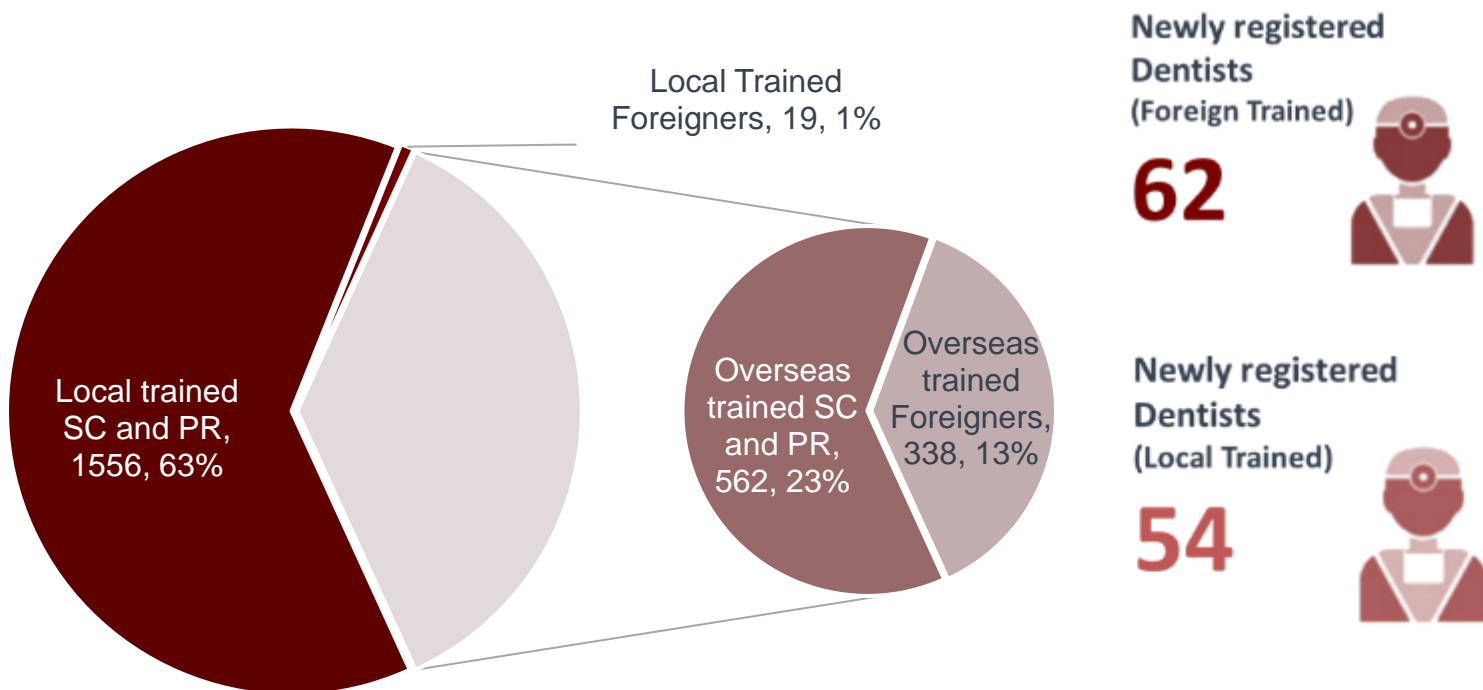


Figure 16: Number of Local and Overseas-trained Dentists as at 2019

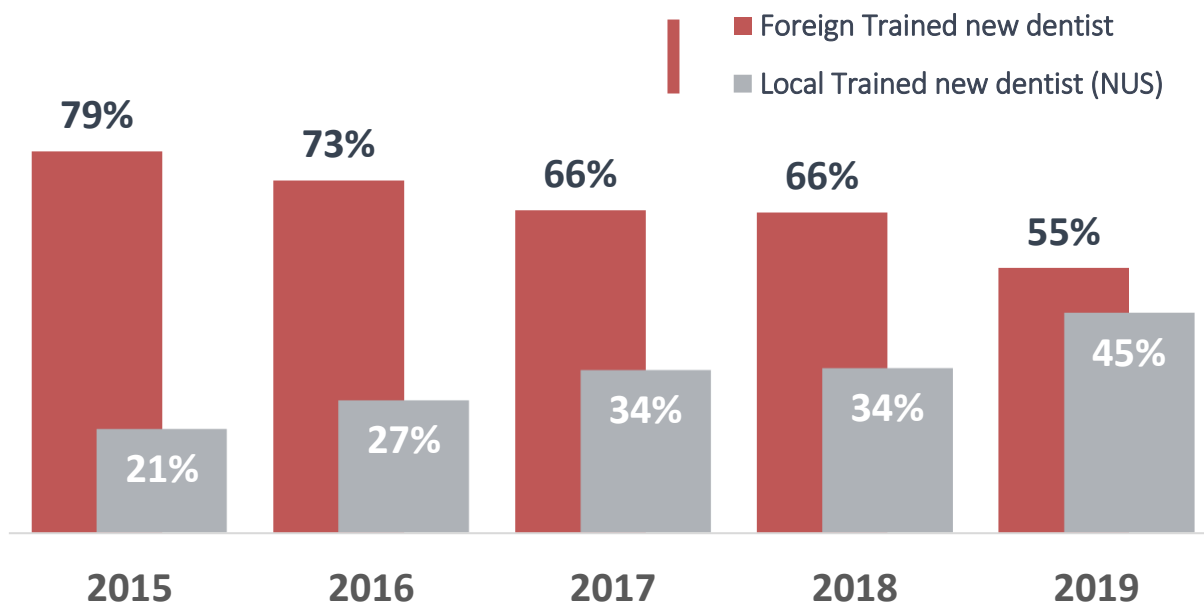


Figure 17: Local and Overseas-trained newly registered Dentists from 2015 to 2019

### Number of Local and Overseas Trained Dentists from 2015 to 2019

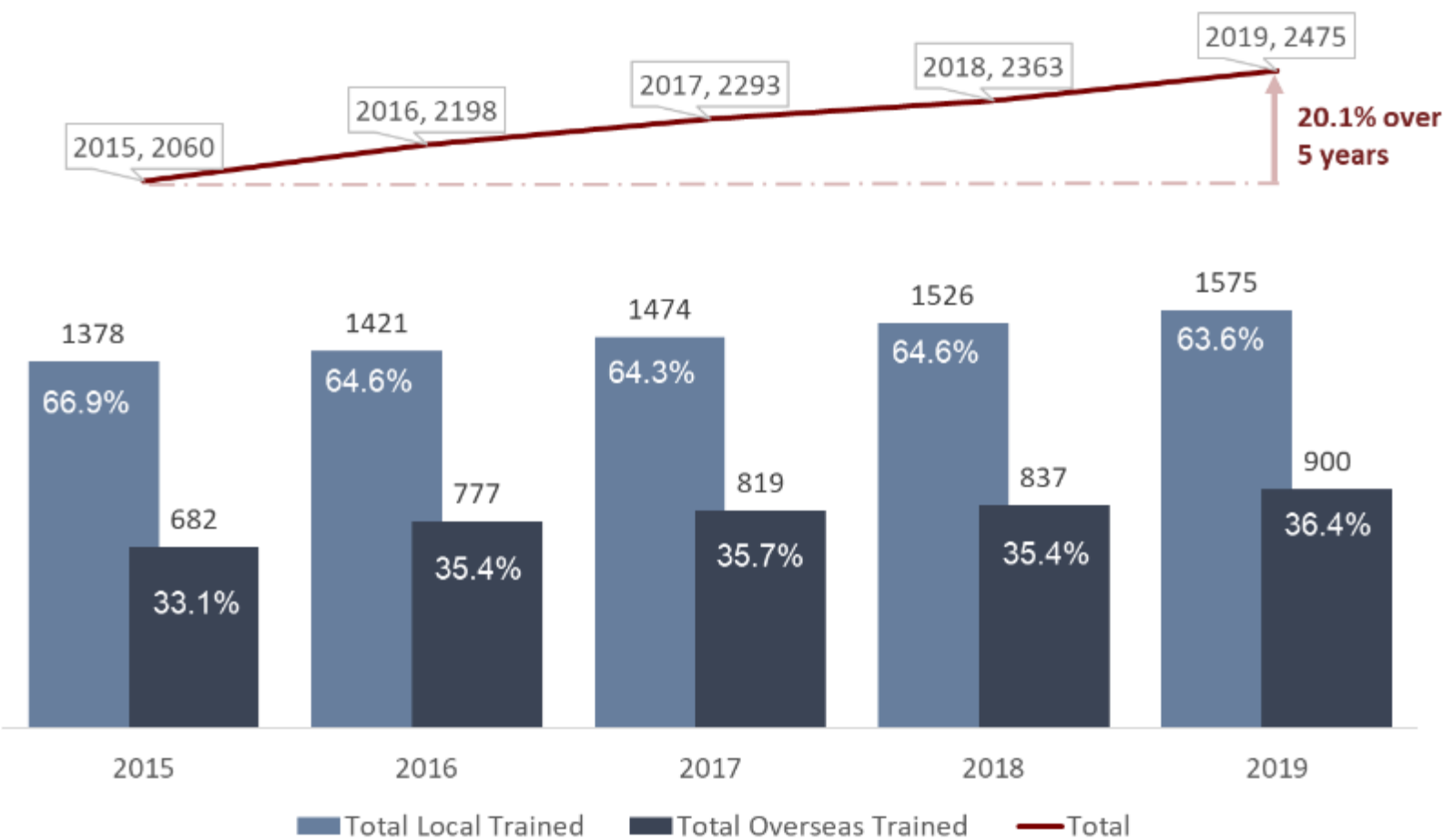


Figure 18: Local and Overseas Trained Dentists from 2015 to 2019

There was an overall increasing proportion of overseas trained dentists in the last 5 years. However, locally-trained dentists still stand at a higher percentage at 63.6% as at end of 2019.

## General Dental Practitioners

### Population and Growth of General Dental Practitioners

The number of General Dental Practitioners has been steadily increasing the past 5 years, with a 21.3% overall increase in the number of General Dental Practitioners from the end of 2015 to the end of 2019.

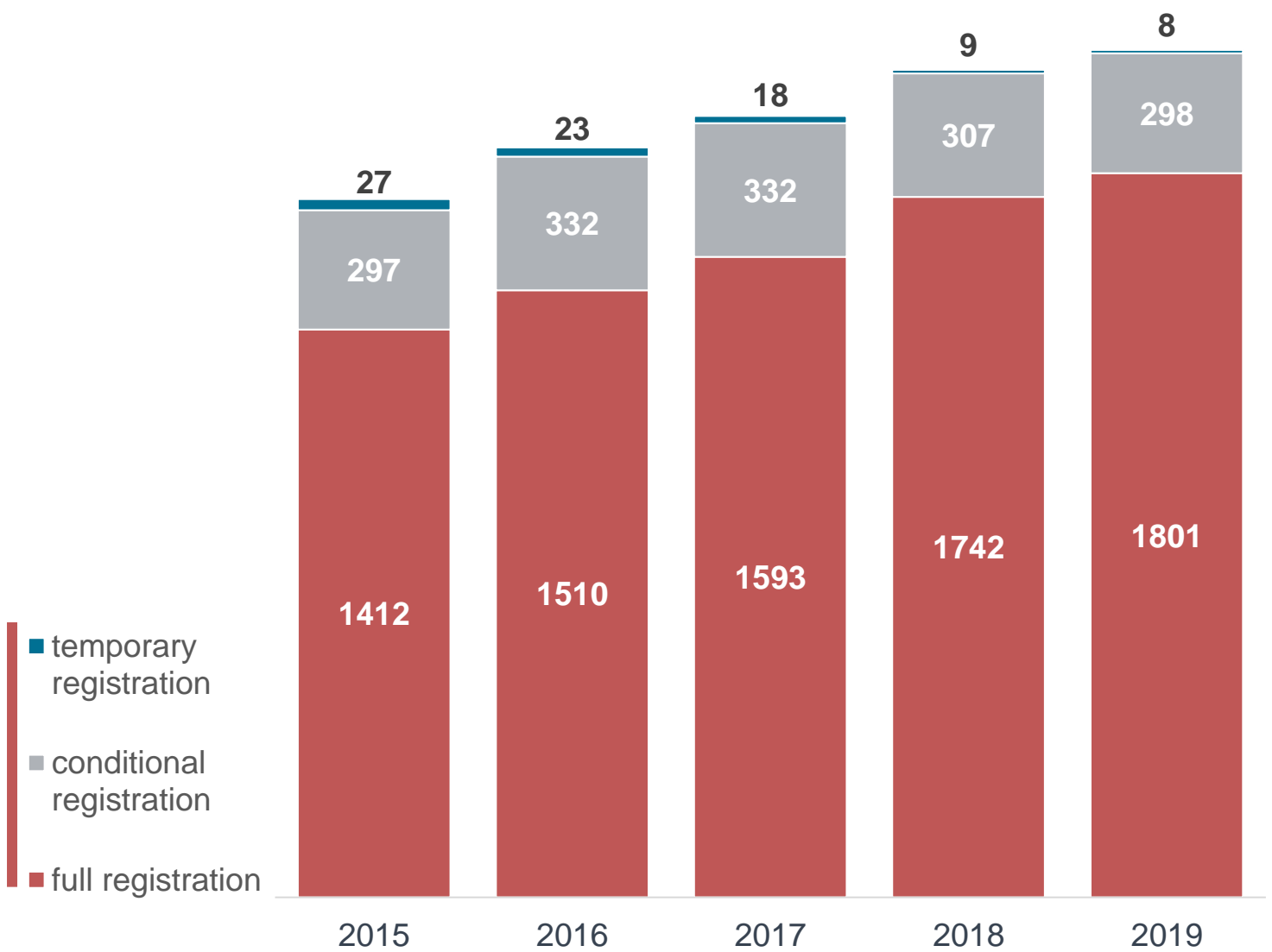


Figure 19: General Dental Practitioners by Registration Type from 2015 to 2019

## Population and Growth of General Dental Practitioners by Employment Sector

As of 2019, 78% (1644) of General Dental Practitioners were practising in the private sector, 18% (379) practising in the public sector and the remaining 4% (84) in other sectors. 96% (2390/2475) of Dentists have valid practicing certificate.

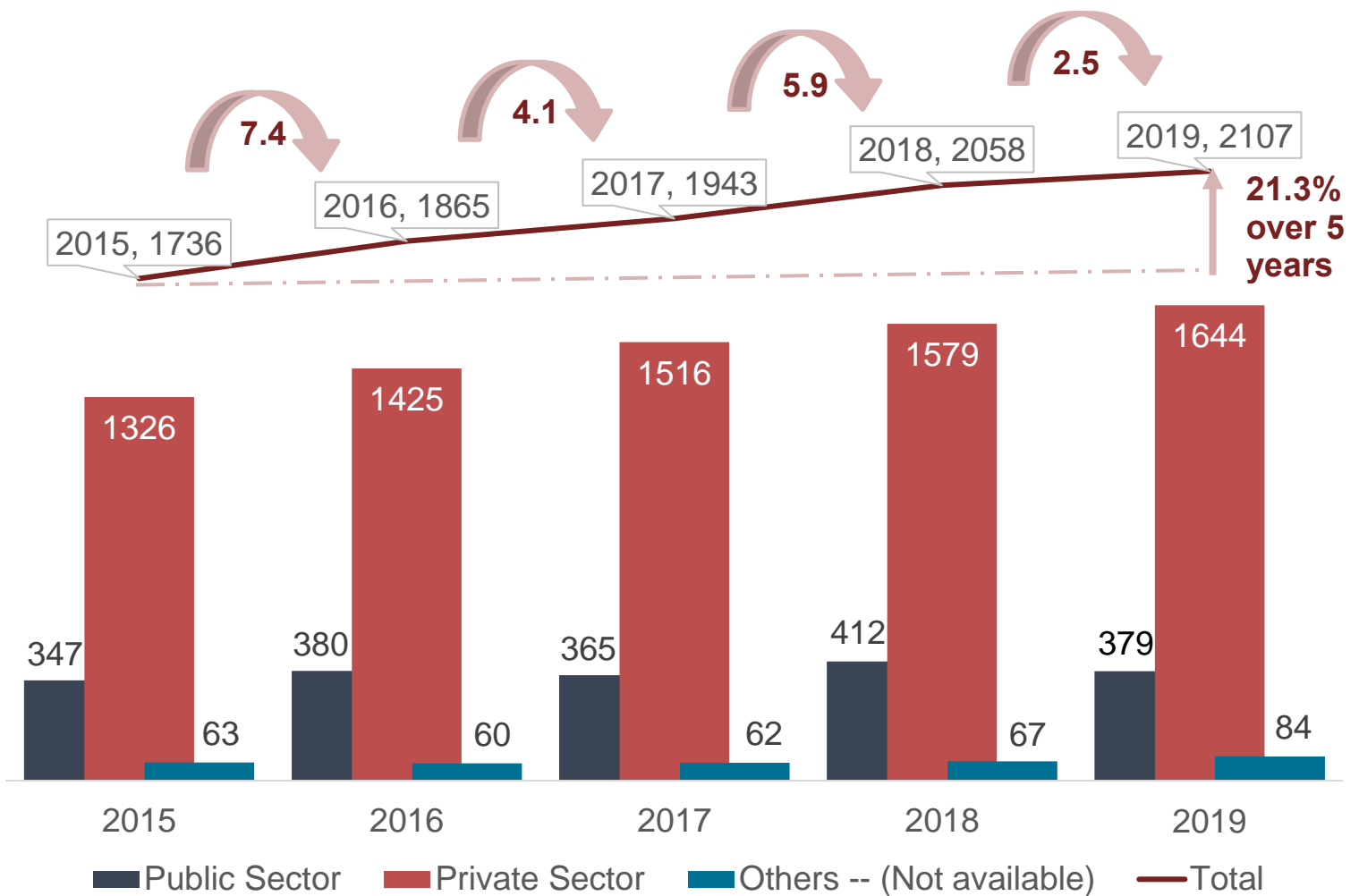


Figure 20: Population and Growth of General Dental Practitioners by Employment Sector from 2015 to 2019



## Dental Specialists

As of end 2019, the specialty of Orthodontics (29.6%, 109/368) had the highest number of specialists, followed by Prosthodontics (18.7%, 69/368) and Oral & Maxillofacial Surgery (18.2%, 67/368).

Majority of the specialist were employed in the private sector (65%, 237) and of these specialists, majority are practising in the specialty of Orthodontics (35%, 86) and Prosthodontics (18%, 43). Of the specialists who were employed in the public sector (35%, 130), majority were practising in the specialty of Oral & Maxillo-Facial Surgery (25%, 33) and Prosthodontics (19%, 25).



Public **130, 35%**



Private **237, 65%**

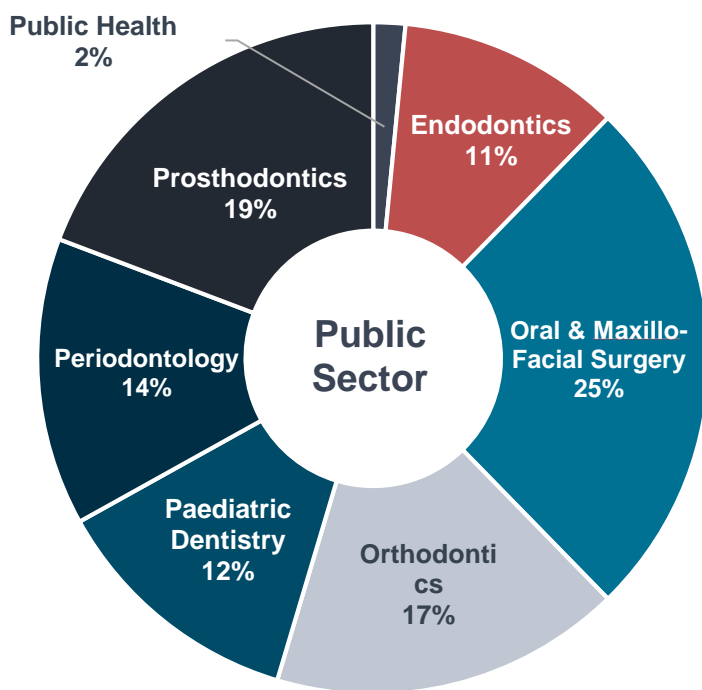


Figure 21: Percentage of Dental Specialists by Specialty in Public Sector as at 2019

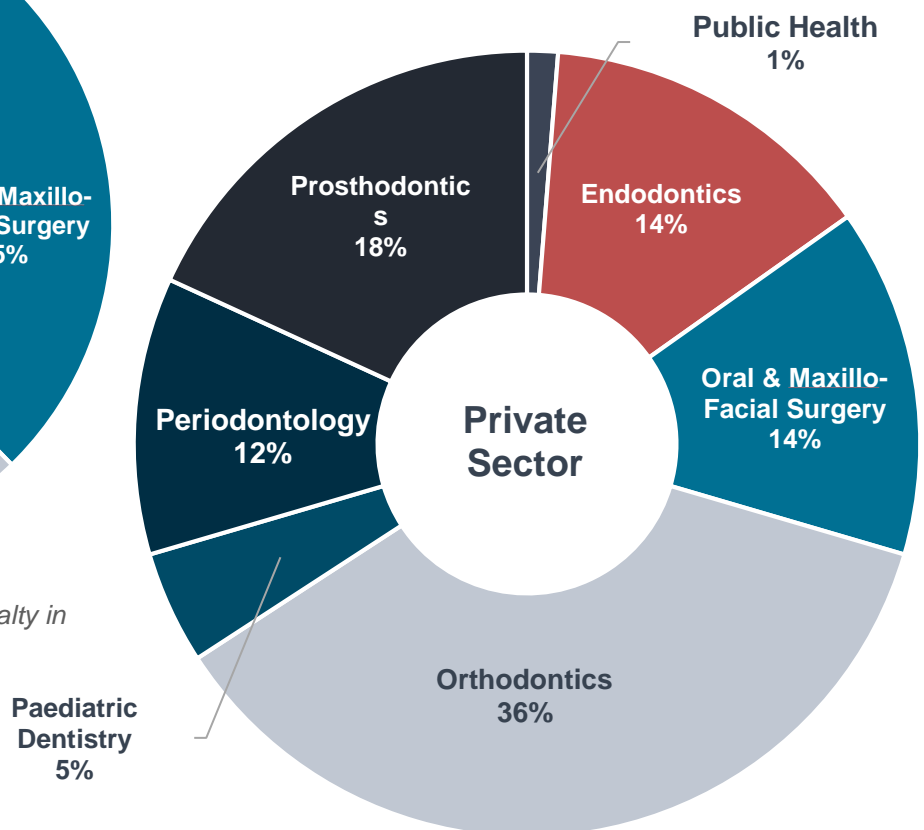


Figure 22: Percentage of Dental Specialists by Specialty in Private Sector as at 2019

### Number of Dental Specialists by Specialty from 2015 to 2019

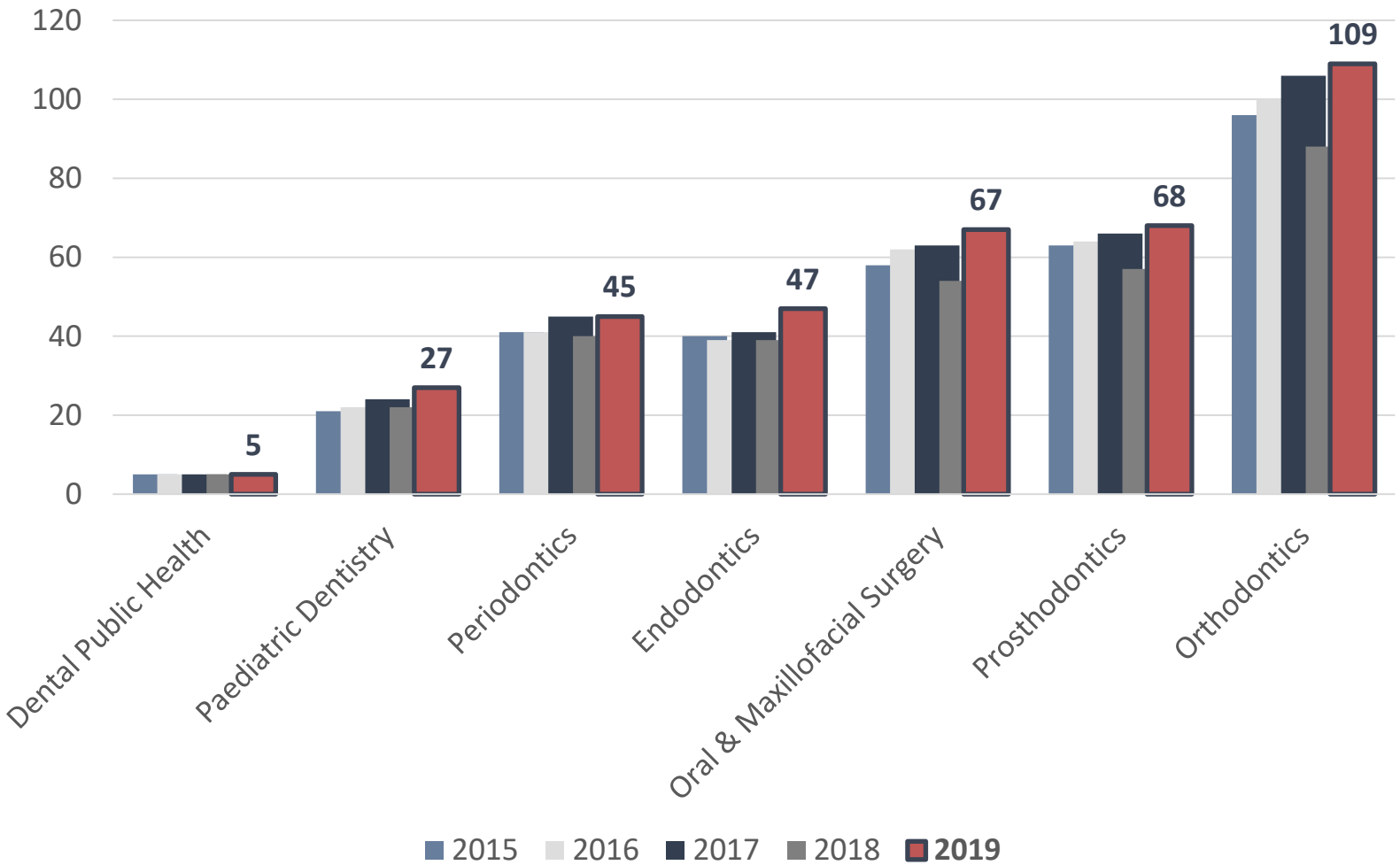


Figure 23: Number of Dental Specialists by Specialty from 2015 to 2019

## Distribution of Dental Specialists in Work Sectors

As of 2019, there were 64.4% (237) of the Specialists working in the private sector, 35.3% (130) in the public sector and remaining 3% in other sectors.

All specialists in the private sector were under Full Registration while 93% (121/130) of the specialists in the public sector were under Full Registration.

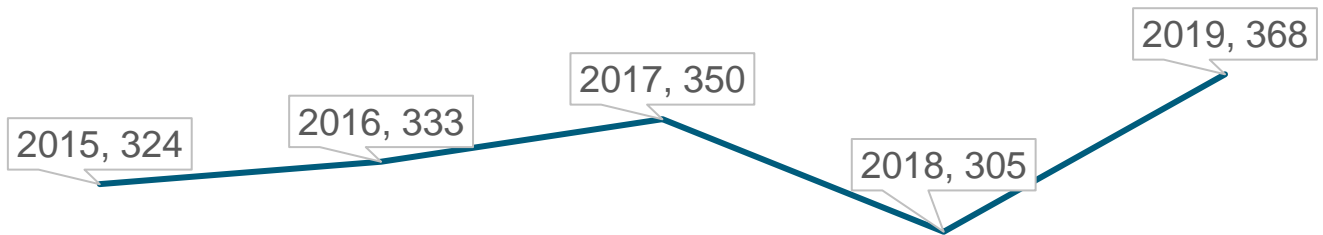


Figure 24: Distribution of Dental Specialists in Work Sectors by Registration Type as at 2019

## Population and Growth of Dental Specialists

The Register of Dental Specialists was established in 2008 and the first cohort of specialist registrations expired in 2018. Specialists would be eligible for re-registration for another 10 years, provided that they fulfilled the Council’s requirements.

There was a step decline in 2018 due to the specialists’ re-registration exercise and many specialists (234) had since re-registered as at the end of 2019.



Drop in registered specialists due to 10-year Re-accreditation exercise held in 2018

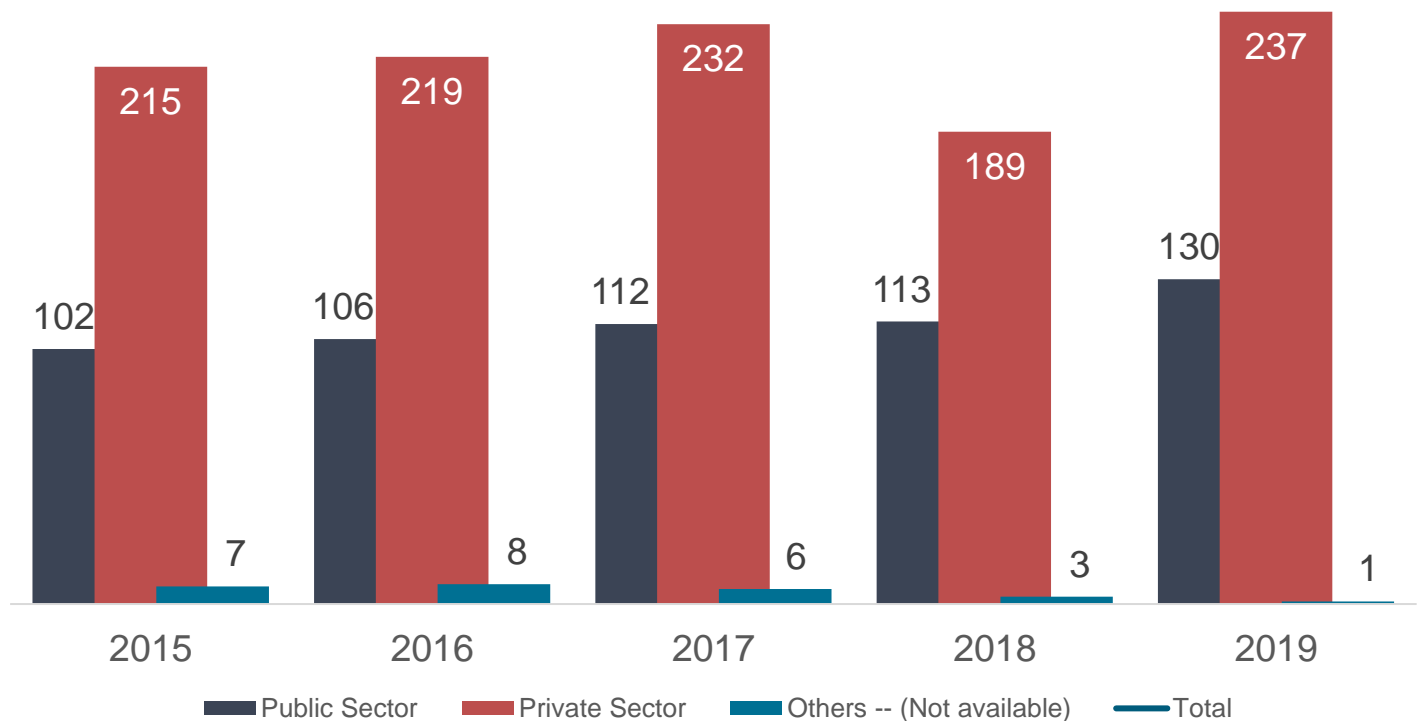


Figure 25: Number of Dental Specialists by Employment Sector from 2015 to 2019

# Oral Health Therapists Register

## Oral Health Therapists by Registration Type (Part I / Part II)

The number of Oral Health Therapists has increased by 10% from 389 at the end of 2018 to 429 at the end of 2019. Majority of the increase in the number of OHTs was from Dental Therapists and Hygienists in Part I of the OHTs Register.

Dental Therapists and Hygienists in Part II of the OHTs Register (40.7%, 175/429) made up the most of the OHTs Register. Part II OHTs must work under the supervision of registered dentists in an approved work place. These OHTs may apply for conversion to Part I after 5 years of Assessment Reports with good performances, subject to Council's approval.

The percentage of Part II OHTs have remained stable over the years.

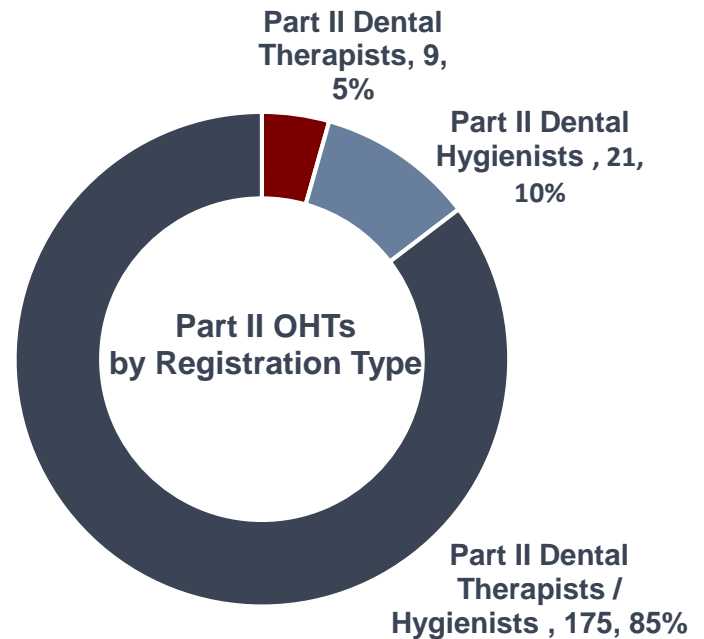


Figure 26: Number of Part II OHTs by Registration Type as at 2019

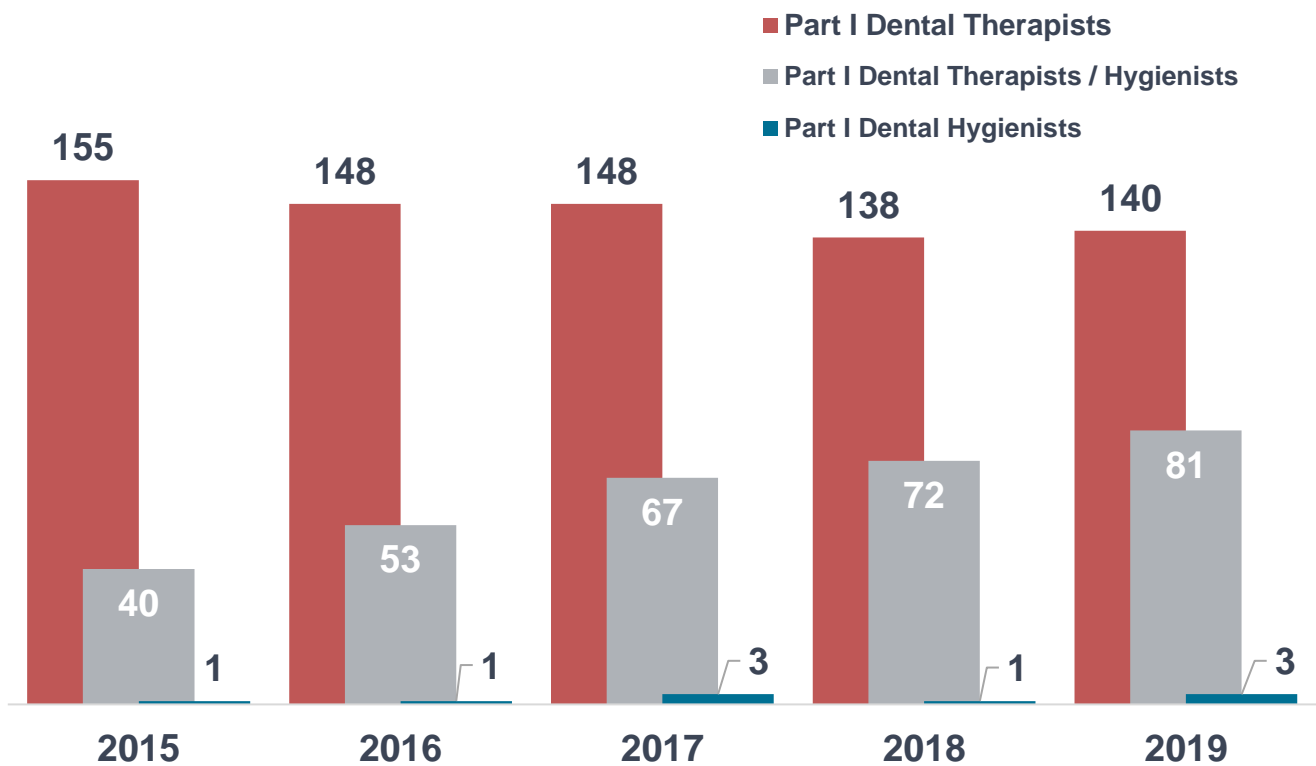


Figure 27: Number of Part I OHTs by Registration Type from 2015 to 2019

### Basic Training of Oral Health Therapists by Nationality

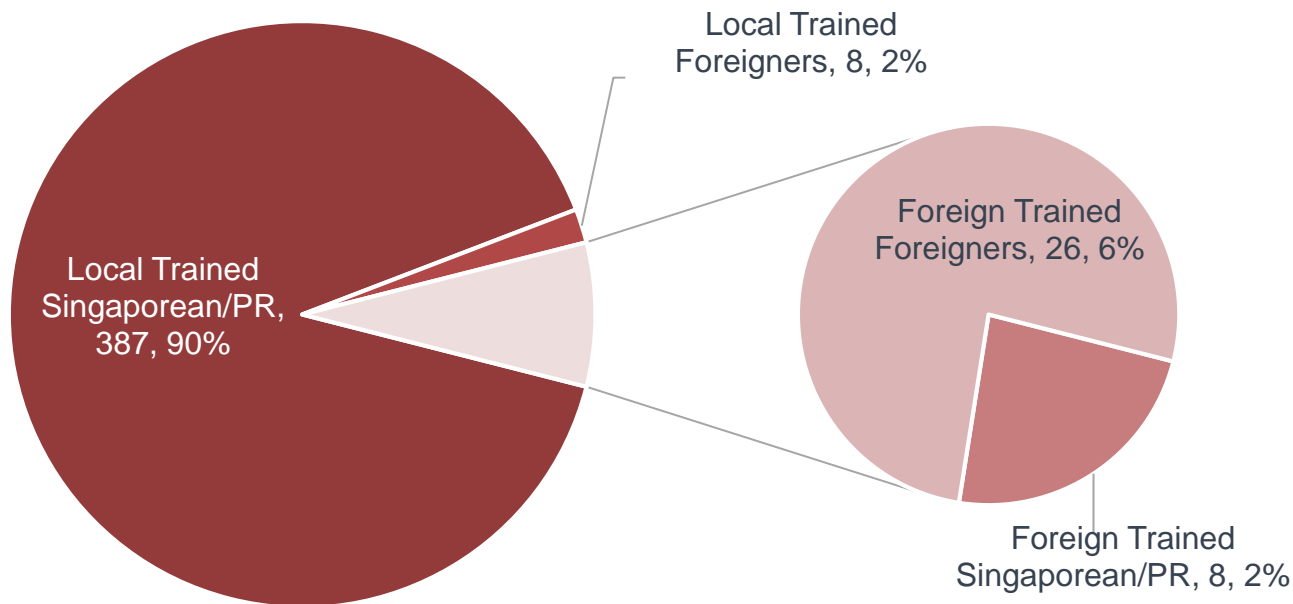


Figure 28: Basic Training of OHTs by Nationality as at 2019

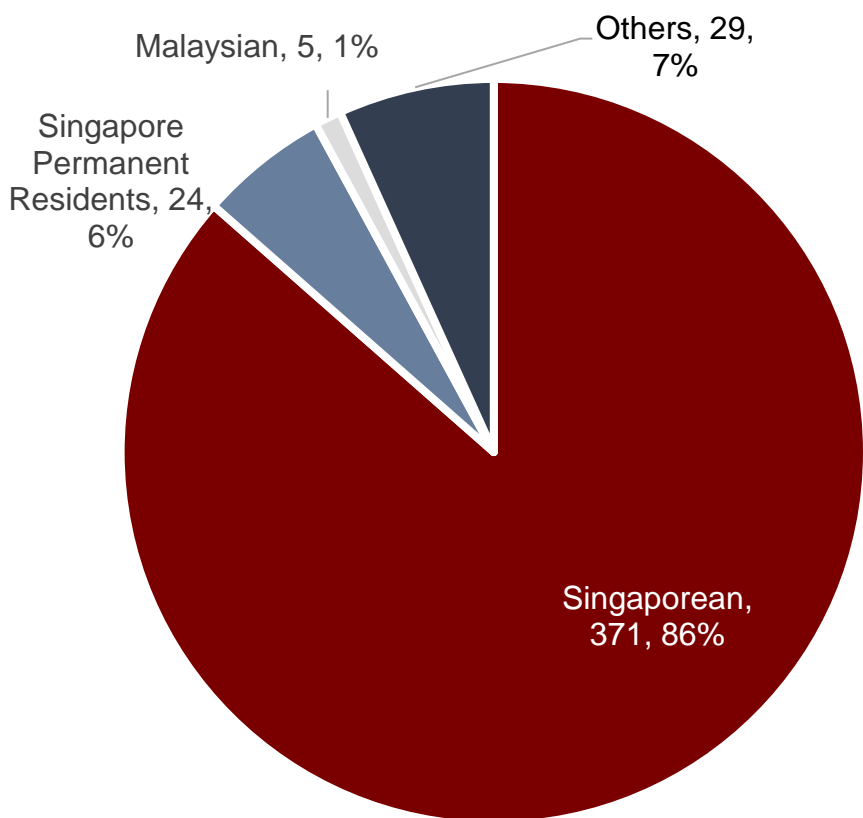


Figure 29: Number of OHTs by Citizenship as at 2019

Newly registered OHTs (Local Trained)

**16**



Newly registered OHTs (Foreign Trained)

**2**





## Oral Health Therapists by Employment Sector

In terms of the distribution of registered OHTs by employment sector, the majority of the OHTs were employed in the Public Sector (45% in Statutory Boards and 7% in Restructured Institutions). OHTs in the Private Sector made up 33% of the Register.

85% (365/429) of the registered OHTs had valid practicing certificate.

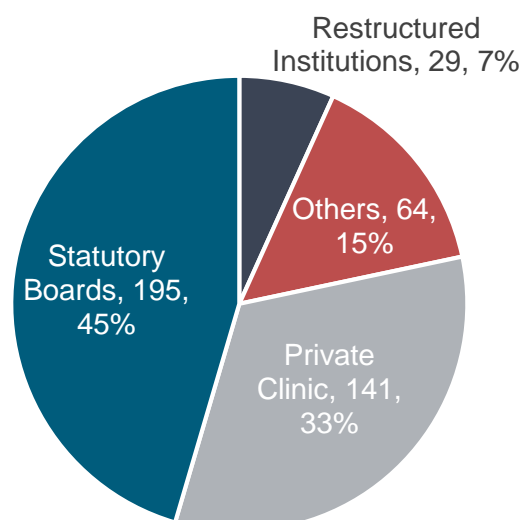


Figure 30: Number of OHTs by Employment Sector as at 2019

## Movement of Oral Health Therapists between Public and Private Sectors from 2014 to 2019

OHTs from Public to Private sector from Year: / Type of Public Sector	2014 to 2015	2015 to 2016	2016 to 2017	2017 to 2018	2018 to 2019
Others (Government Institutions / University)	-	-	-	-	-
Restructured Institutions	-	2	5	-	2
Statutory Boards	3	15	7	13	1
<b>Total</b>	<b>3</b>	<b>17</b>	<b>12</b>	<b>13</b>	<b>3</b>

Table 3: Movement of OHTs from Public to Private Sector from 2014 to 2019

OHTs from Private to Public sector at the end of Year: / Type of Private Sector	2014 to 2015	2015 to 2016	2016 to 2017	2017 to 2018	2018 to 2019
Private Clinic/Hospital	1	5	2	8	1
Others	-	1	-	3	-
<b>Total</b>	<b>1</b>	<b>6</b>	<b>2</b>	<b>11</b>	<b>1</b>

Table 4: Movement of OHTs from Private to Public Sector from 2014 to 2019



## Continuing Professional Education

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Continuing Professional Education is an important aspect of every dental practitioner's career. Through further training and development, dental practitioners are able to upskill and enrich their dental knowledge, in line with the advancements of treatment and technology in the dental landscape.

In 2019, Council further strengthened the governance of Continuing Professional Education Providers. The impetus of having only one category of providers allows for a more structured system of management and accountability for the accreditation of CPE providers.

## Continuing Professional Education: An integral part of every dental practitioner's career

CPE is one of the mandatory requirements for the renewal of Practising Certificate (PC) for dental practitioners biennially. Division I Dentists are required to fulfil 70 CPE points (with at least 14 core points), while Division II Dentists and OHTs are required to fulfil 35 points (with at least 7 core points) within their Qualifying Period (QP) of 2 years.

The mandatory CPE requirement ensures that our dental practitioners constantly upgrade their skills and knowledge, and stay updated on the latest dentistry management and practices so as to provide quality oral healthcare services to the public.

The CPE Committee periodically reviews policies and guidelines relating to CPE programmes and accreditation to ensure high quality and currency of content offered by CPE providers. Council announced in April 2019 that with effect from 1 May 2019<sup>6</sup>, there would only be one category of CPE providers – Accredited Providers, which comprises of Public Healthcare Institutions and Hospitals, Dental Societies and Associations, Private Healthcare Institutions and Hospitals, and Dental Clinics.

Organizations which do not fall under this category such as dental supply companies and training academies must co-organise their events with an accredited provider after the expiry of their current provider validity.

The strengthening of the policies and guidelines also seeks to instill greater ownership and accountability in CPE providers. With effect from 1 July 2019, accredited providers must fulfil the following criteria for renewal of their accredited status every 2 years,

- (1) at least 15 event hours in 2 years (including co-organised events);
- (2) at least 10 registered dental professionals for each event;
- (3) content of event should not solely be for the purpose of promoting any products;
- (4) mandatory to display event on Council's calendar.

Council also performs random audits to ensure that CPE providers conduct their scheduled CPE events and take attendance accordingly.

<sup>6</sup> The new guidelines of having only one category of CPE providers – Accredited Providers, took effect from 1 May 2019.

There were over 50 providers who were eligible and successfully applied for/renewed their accreditation to become accredited providers. Table 5 shows the total number of CPE events conducted by CPE providers and CPE hours attended by dental practitioners between 2018 to 2019 (i.e. before and after the introduction of the new guidelines). Table 6 shows the number of participants who attended some of the more popular CPE events.

Period	Total No. of CPE Events	Total No. of CPE Hours
Jan to Dec 2018	659	3770
Jan to Dec 2019	532	4002
<b>Between Jan to Apr 2019</b>	<b>158</b>	<b>1228</b>
<b>Between May to Dec 2019</b>	<b>374</b>	<b>2774</b>

Table 5: Total number of CPE Events and CPE Hours in 2019

Period	Event Title	2018 to 2019
Jan to Dec 2018	IDEM Singapore 2018	1183
	TIMA Singapore Dental Conference 2018	427
	Pain: Inter-Connections in Dentistry and Medicine	216
Jan to Apr 2019	SDA Convention 2019	577
	Osstem Forum 2019 Singapore	309
	Tax Matters for the Dentist – What you need to know	221
May to Dec 2019	CDSS Scientific Symposium 2019	366
	Understanding Implant Complications: A Comprehensive Practical Master Course	272
	13th NUS-SDA DSP – Preserving Natural Teeth for Healthy Aging	245

Table 6: Events with Highest Numbers of Participants in 2019



## Professional Conduct

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An important area of work for the Council lies in regulating the professional conduct of dental practitioners. Dental practitioners have the responsibility to uphold their high repute and espouse the values of patient safety and integrity in all aspects of their practices.

## Professional Conduct

The Council governs and regulates the professional conduct of dentists and oral health therapists to ensure the provision of high standards of oral healthcare. When a statutory complaint<sup>7</sup> is received by the Council, the Chairman of the Complaints Panel appoints a Complaints Committee to review the complaint. Complaints Committees are formed from the Complaints Panel, which consists senior dentists and oral health therapists as well as laypersons of good standing.

Should the Complaints Committee reviewing the complaint be of the view that the dental practitioner has acted in a manner that constituted professional misconduct, or when the Council becomes aware of a registered dental practitioner's criminal convictions, the dental practitioner can be referred to a Disciplinary Committee for formal inquiry. For matters where a formal inquiry is deemed necessary to determine a dental practitioner's physical or mental fitness to practice, the dentist or oral health therapist is referred to the Health Committee.

Complaints, Disciplinary and Health Committees have the statutory power to exercise certain orders under the Dental Registration Act (Cap. 76). For example, Disciplinary Committees are able to impose certain orders, such as directing the Registrar of the Council to remove the name of the dental practitioner from its register, ordering a period of suspension of practice, imposing conditions to restrict practice, ordering a fine, and dismissing charge(s) against the dentist or oral health therapist.

<sup>7</sup> Statutory complaints refer to complaints against and information on registered dentists and oral health therapists accompanied by a statutory declaration, as well as complaints lodged by public officers, as provided in Section 34(4) of the Dental Registration Act (Cap. 76).

## Overview

Compared to a decade ago, the proportion of statutory complaints per year-on-year population of dental practitioners was higher by nearly two-fold from 3.23 in 2010 to 6.54 per 1000 registered dental professionals in 2019. The proportion of statutory complaints per year-on-year population of dental practitioners saw a consistent decline in the recent three years. Since 2018, the Council has increased efforts in working with stakeholders such as the Singapore Dental Association to pursue mediation as the first course of intervention where suitable, such as billing disputes in relation to treatment, and with the Ministry of Health in relation to service quality expectations. At the same time, the Council has strived to address specific concerns so that members of public can make informed decisions on the best course of action to take, while ensuring that professional conduct is assessed and regulated in a fair manner through the complaints management framework.

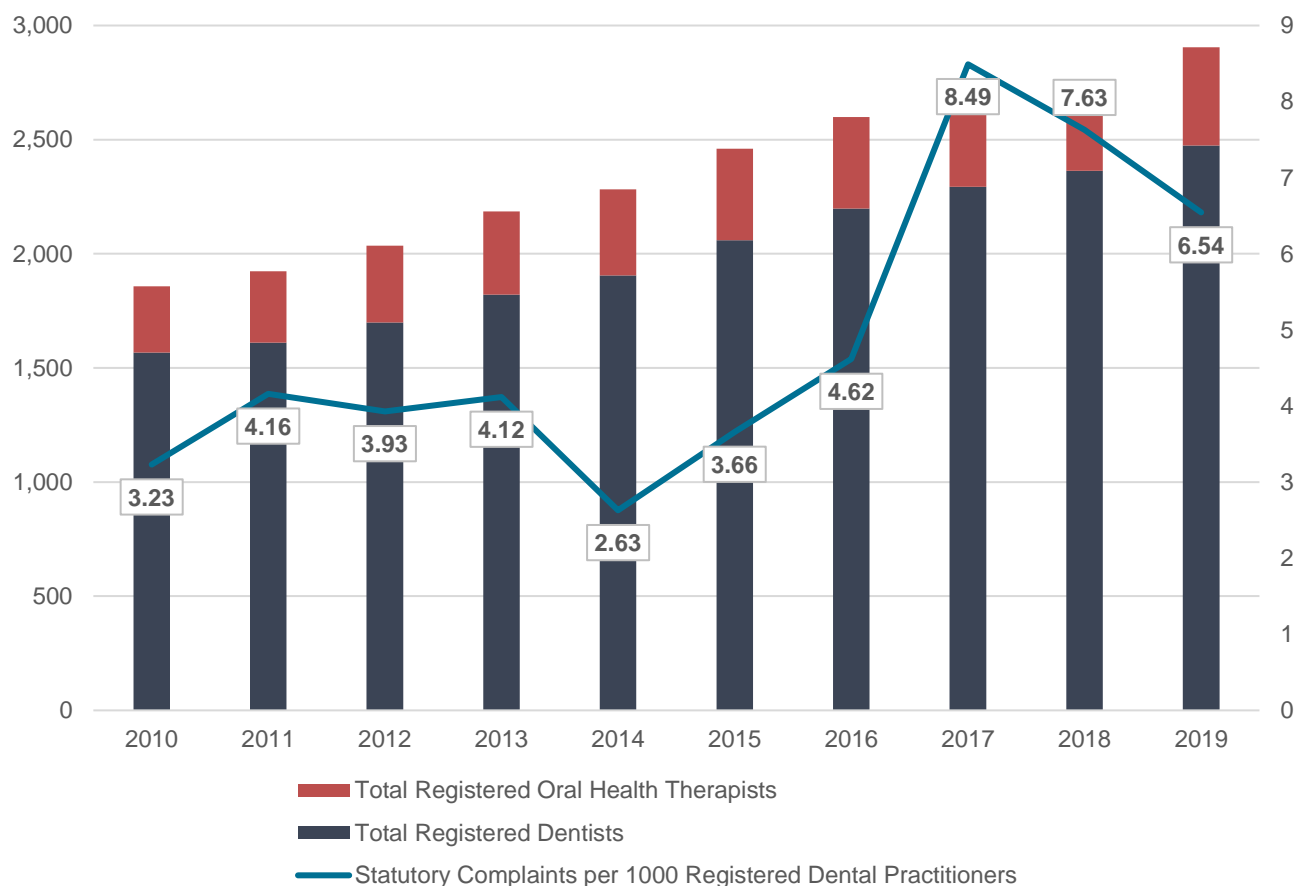


Figure 31: No. of Statutory Complaints<sup>8</sup> per 100 Registered Dental Practitioners<sup>9</sup> over 10 years (2010 to 2019)

<sup>8</sup> Statutory complaints refer to complaints against and information on registered dentists and oral health therapists accompanied by a statutory declaration, as well as complaints lodged by public officers, as provided in Section 34(4) of the Dental Registration Act (Cap. 76).

<sup>9</sup> Registered Dental Practitioners refer to dentists and oral health therapists who are registered with the Singapore Dental Council.



## Year in Brief



## Source and Type of Complaints

19 statutory complaints were lodged in 2019 with the majority lodged by patients and several lodged by public officers on behalf of public agencies.



*Every complaint made or information given has to be in writing and supported by a statutory declaration, except if provided by a public officer. The chairman of the Complaints Panel appoints Complaints Committees to inquire into complaints.*

Figure 32: Source of Statutory Complaints in 2019

<sup>10</sup> Examples of ministries and statutory boards include but are not limited to the Singapore Dental Council, Ministry of Health (MOH), Ministry of Health Holdings (MOHH), Singapore Medical Council (SMC), Central Provident Fund Board (CPF), and Singapore Police Force (SPF).

<sup>11</sup> Employer / staff refers to the management and staff of the practice place / clinic group that the respondent dentist or oral health therapist is employed in at the time of the complaint.

## Breakdown of 2019 Statutory Complaints by Main Allegation

Of the 19 statutory complaints lodged in 2019, most contained allegations related to clinical care pertaining to unsatisfactory and/or adverse dental services/outcome(s), such as infection, loosening/breaking/ill-fitting device/fixtures, as well as paraesthesia and bone regression. The main allegation or concern expressed<sup>12</sup> of 11 were in relation to the standards of clinical care specific to treatment(s) rendered, as well as during evaluation. Other statutory complaints lodged with the Council in 2019 pertained to various aspects of ethics and professionalism, such as interpersonal behaviour. Where the main allegation is treatment-related, the type of treatment or service involved is shown.

Main allegation		Treatment/Service	
Evaluation and diagnosis	3	Preventive services <i>e.g. scaling and polishing, topical fluoride</i>	0
Inadequate evaluation	2	Restorative services <i>e.g. fillings, inlay/onlay</i>	0
Lack of evaluation	1	Endodontic treatment <i>e.g. pulpotomy, root canal treatment</i>	1
Treatment/Service	8	Periodontal therapy <i>e.g. gingivectomy, full mouth debridement</i>	0
Inadequate / inappropriate treatment	1	Dental prosthetics <i>e.g. removable dentures, bridges, crowns</i>	2
Incorrect treatment	1	Orthodontics <i>e.g. braces, fixed appliances, aligners</i>	0
Poor treatment	4	Oral and maxillofacial surgeries <i>e.g. tooth extraction, trauma treatment</i>	1
Poor treatment plan	1	Implant services <i>e.g. placement/removal of implants</i>	4
Unnecessary treatment	1	Adjunct services <i>e.g. teeth whitening, anaesthesia</i>	0
Ethics and Professionalism	8		
Finance and billing	1		
Interpersonal behaviour	2		
Patient consent	1		
Sexual boundaries	1		
Non-evidence-based practices	1		
Working beyond scope	1		
Company practice	1		
<b>Total</b>	<b>19</b>		

Figure 33: Type of Statutory Complaints in 2019

<sup>12</sup> Statutory complaints received are often accompanied by several allegations or concerns. The main allegation or concern have been identified and presented in our findings.

14 reviews of complaints cases were concluded, most of which were complaints lodged in 2018. 17 dental practitioners received an outcome in 2019. As at 31 December 2019, 19 reviews of complaints cases are pending an outcome by Complaints Committees, most of which were lodged in 2019.

#### Number and Type of Outcome of Statutory Complaints Reviewed by Complaints Committees (2019)

■ Dismissed   ■ Letter of advice   ■ Letter of warning   ■ Referred for formal inquiry



Figure 34: No. and Type of Statutory Complaints Reviewed by Complaints Committees in 2019

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*Complaints Committees can dismiss the complaint, order a letter of advice or warning, or refer the dentist or oral health therapist to a Disciplinary Committee or Health Committee for formal inquiry.*

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## Formal Inquiries

In 2019, nine formal inquiries were concluded. Eight were Disciplinary Committee hearings and one was a Health Committee hearing<sup>13</sup>.

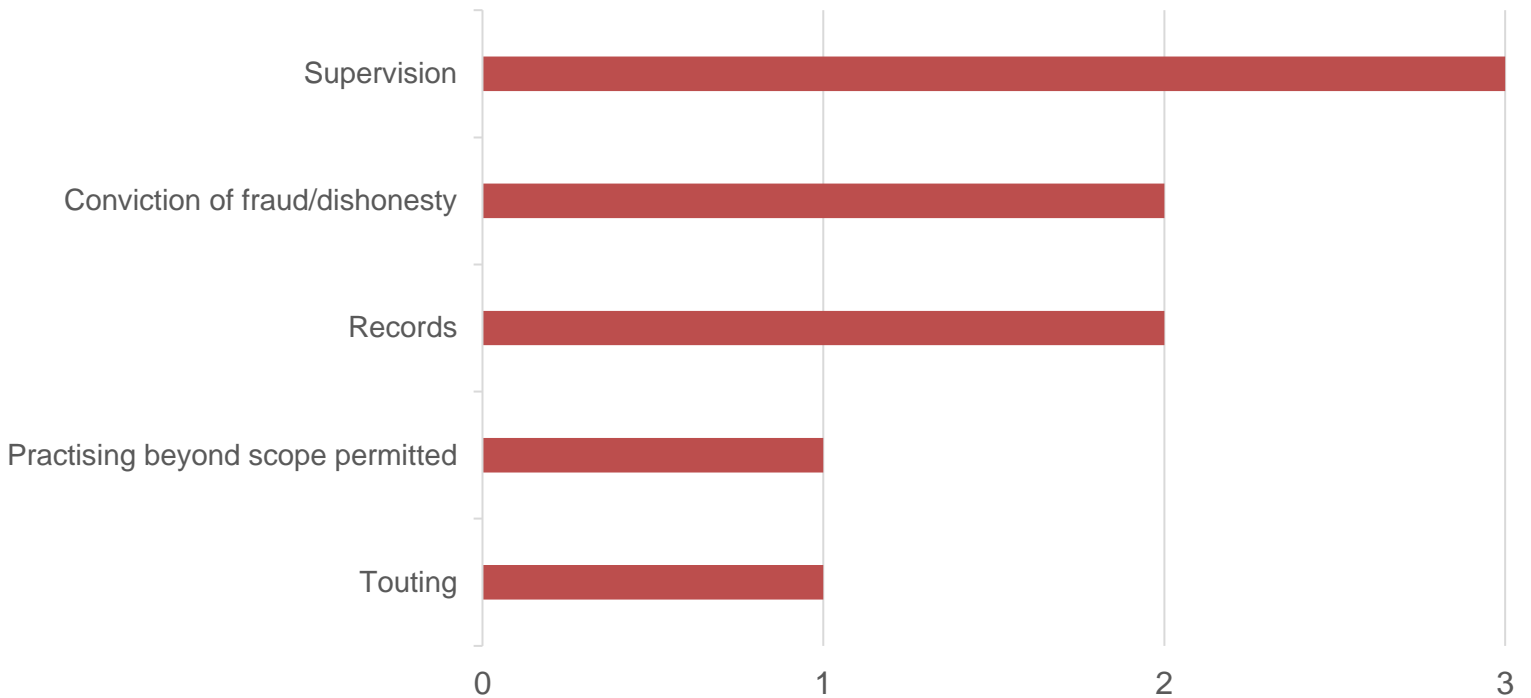


Figure 35: Types of Charges which Dental Practitioners were Convicted of in 2019

<sup>13</sup> The dental practitioner who faced a Health Committee inquiry was deemed not guilty by the Health Committee.

## Highlights of Disciplinary Committee Cases and Decisions

Respondent	Case Summary	Outcome
<b>Dr SWH</b>	<p>Dr SWH, a fully registered dentist, faced three charges of professional misconduct under the Dental Registration Act (Cap. 76) pertaining to records keeping, permitting an oral health therapist (OHT) to practise dentistry beyond his allowed scope, and recommending and performing the prophylactic removal of the four wisdom teeth of the patient, a 13 year old boy, when he knew or ought to have known that it was not proper or clinically indicated.</p> <p>Dr SWH contested the charges that SDC preferred against him. The Disciplinary Committee found Dr SWH guilty of two charges pertaining to records keeping and permitting an OHT to practise beyond his allowed scope and was found not guilty of the treatment-related charge.</p>	<ul style="list-style-type: none"> <li>(a) Four months' suspension</li> <li>(b) \$8,000 fine in respect of the records charge</li> <li>(c) \$10,000 fine in respect of the allowing OHT to practice beyond scope</li> <li>(d) Censured;</li> <li>(e) Written undertaking</li> <li>(f) Pay costs and expenses of proceedings</li> </ul>
<b>Mr MHBR</b>	<p>Mr MHBR, an oral health therapist, faced three charges of professional misconduct under the Dental Registration Act (Cap. 76) for practicing dentistry beyond his allowed scope by fixing separators, and applying and removing elastic modules for a patient.</p> <p>Mr MHBR pleaded guilty to all three charges.</p>	<ul style="list-style-type: none"> <li>(a) Three months' suspension</li> <li>(b) Censured;</li> <li>(c) Written undertaking</li> <li>(d) Pay costs and expenses of proceedings</li> </ul>
<b>Dr NABZ</b>	<p>Dr NABZ, a fully registered dentist, faced one charge of professional misconduct under the Dental Registration Act (Cap. 76) for attempting to profit at the expense of his professional colleagues by canvassing or touting for patients from another clinic and its subsidiary. Dr NABZ faced another charge of having been convicted in the State Courts of Singapore of an offence involving fraud or dishonesty which made him liable to be punished under the Dental Registration Act (Cap. 76), in relation to attempting to profit at the expense of his professional colleagues by canvassing or touting for patients from another clinic and its subsidiary.</p> <p>Dr NABZ pleaded guilty to both charges.</p>	<ul style="list-style-type: none"> <li>(a) Two years' suspension</li> <li>(b) Censured;</li> <li>(c) Written undertaking</li> <li>(d) Pay costs and expenses of proceedings</li> </ul>

<b>Dr LLY</b>	<p>Dr LLY, a conditionally registered dentist, faced one charge of professional misconduct under the Dental Registration Act (Cap. 76) for performing, without the supervision of her assigned supervisor, Dr LYK or a fully registered Division 1 dentist, an extraction of tooth #48 on a late patient who suffered from Fallot's Tetralogy and had a pacemaker.</p> <p>Dr LLY pleaded guilty to the charge.</p>	<p>(a) Three months' suspension  (b) \$2,000 fine  (c) Censured;  (d) Written undertaking  (e) Pay costs and expenses of proceedings</p>
<b>Dr LYK</b>	<p>Dr LYK, a fully registered dentist, faced one charge of professional misconduct under the Dental Registration Act (Cap. 76) for failing to provide supervision to her assigned supervisee, Dr LLY, a conditionally registered dentist.</p> <p>Dr LYK pleaded guilty to the charge.</p>	<p>(a) Six months' suspension  (b) \$8,000 fine  (c) Censured;  (d) Written undertaking  (e) Pay costs and expenses of proceedings</p>
<b>Dr AKHS</b>	<p>Dr AKHS, a fully registered dentist, faced five charges of having been convicted in Singapore of offences involving dishonesty which rendered the Respondent liable to be punished under the Dental Registration Act (Cap. 76), in relation to engaging in a conspiracy to cheat the Central Provident Fund Board to deliver various sums of monies from the CPF accounts of patients for treatments that were not performed.</p> <p>Dr AKHS pleaded guilty to all five charges.</p>	<p>(a) Removal of name from register  (b) Pay costs and expenses of proceedings</p>
<b>Dr WKM</b>	<p>Dr WKM initially faced five charges of professional misconduct under the Dental Registration Act (Cap. 76) in respect of arriving at a diagnosis of irreversible pulpitis without adequate evaluation, records keeping, informed consent, and post-operative management. Two of the charges were proceeded on.</p> <p>Dr WKM pleaded guilty to arriving at a diagnosis of irreversible pulpitis without adequate evaluation and failing to keep sufficient records. The Disciplinary Committee was unable to accept the Respondent's plea of guilt and found him guilty of the records keeping charge.</p>	<p>(a) \$10,000 fine  (b) Censured;  (c) Written undertaking  (d) Pay costs and expenses of proceedings</p>

Table 7: Highlights of Disciplinary Committee Cases and Decisions

## Summary of Inspection Findings and Themes

### Inspection of Practices

5 ad hoc inspections were conducted, of which yielded 1 case of Conditionally-registered dentist who failed to comply with the terms and conditions of Conditional Registration, under Sec 14A of the DRA. The other 3 inspections concerned the compliance of Continuing Professional Education (CPE) providers with Council's rules. The results of the inspections are detailed below:

Breach of terms of Conditional Registration under Sec 14A of the DRA

1 Conditionally-registered dentist along with the approved Division I supervisor were found to be in breach of the terms of Conditional Registration. By practising without the supervision of their approved Division I dentist supervisors, the Conditional registration of the Conditionally-registered dentist was cancelled and the supervisor's rights to supervise was also revoked.

### Online Inspections

Council conducted online surveillance of websites and social media platforms belonging to dentists/ clinics and third parties, in accordance to the Dental Registration Act

(DRA) and Ethical Code and Ethical Guidelines (ECEG).

The following offences were found:

- (a) Failure to update of place of practice under Sec 13 of the DRA (12)
- (b) Misuse of Qualification and Title under Sec 31 of the DRA (10)
- (c) False assumption of specialist title under Sec 31(A) of the DRA (7)
- (d) Breach of publicity and advertisement under the ECEG (6)

### Referrals to Regulatory Compliance and Enforcement (RCE) Division under MOH

Inspections by the Council also detected the following offences which were referred to RCE for further investigations.

- (a) Prohibition of practice of Dentistry under Sec 22 of the DRA;
  - i. Illegal Practice of Dentistry by non-registered dentists on fixing of veneers and provision of teeth whitening services
  - ii. Practice of Dentistry without valid Practising Certificate

Prima Facie breaches of the Public Hospitals and Medical Clinics (PHMC) (Advertisement) Regulations 2019

Offences	2018	2019
Selling/ Fixing of veneers	4	1
Selling/ Fixing of braces	2	
Teeth Whitening services	3	8
Practicing without valid PC under Sec 22 DRA		2
PHMC Advertisement Regulations		7

Table 8: Offences Referred to RCE Division, MOH





## Events by SDC

In 2019, Council organised many events with the purpose of engaging dental practitioners and members of the public in mind.

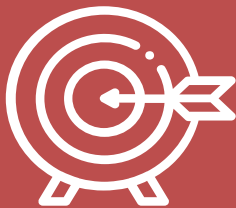
These events ranged from the Inaugural Dental Practitioners Pledge Affirmation Ceremony involving Oral Health Therapists to the many engagement sessions attended by dentists and dental undergraduates alike.

## Engagement Sessions for Certificate of Competency

In 2018, Council had made the promise to make engagement and outreach efforts a priority. In order to understand the key issues facing the dental fraternity, efforts must be made to strengthen the connection between Council and dental practitioners.

In 2019, SDC conducted many engagement sessions with dental practitioners and members of the public. These engagement sessions were conducted with the aim of understanding their concerns regarding the Certificate of Competency (COC). They were fruitful in understanding the views and anxieties that the dental fraternity held towards the COC.

In 2020, Council will be publishing the final report on the recommendations for the Certificate of Competency. This report would still be subject to improvements, and Council welcomes the valuable feedback of dental practitioners in improving this framework.



### TARGET

The target for the engagement sessions was to find out the sentiments of the fraternity on the implementation of the Certificate of Competencies.



### TRANSPARENCY

Every comment made by dental practitioners were captured by note-takers and collated into facilitation reports, to ensure that the full essence of the engagements sessions was encapsulated.



### CHARTING CHANGES

The captured feedback is then brought to the MOH Working Committee for their perusal, and for their consideration to implement in the final recommendations.



## **Briefing Sessions on Supervisory Management of Conditionally-registered Dentists and Part II Oral Health Therapists**

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In the last quarter of 2019, Council invited employers and supervisors of Conditionally registered dentists and Part II Oral Health Therapists to a briefing session on the revised policy. Executive Secretary, Mr Peter Lee briefed the employers and supervisors on the revised policy.

Queries from employers and supervisors were abundant, with many acquiring a better understanding of the policy intent and how their practice can be improved.

It is with the hopes that the revised policy, patient safety would continue to be upheld to high standards.

## Dental Practitioner's Pledge Affirmation Ceremony



2019 marked the first time that Oral Health Therapists attended and took part in the Pledge Affirmation Ceremony. Traditionally attended by newly-registered Dentists on Full and Conditional registration, Council had decided to include Oral Health Therapists in the ceremony in 2019.

The Dentist's Pledge was transformed into the Dental Practitioner's Pledge to include Oral Health Therapists. Joined by dentists, the group assembled to take the Dental Practitioner's Pledge, which was sworn before the President of SDC and witnessed by the other 11 Council members, which includes the Registrar who also holds concurrent office as Chief Dental Officer in the Ministry of Health.

Council recognizes that the good work done by Oral Health Therapists to support dentists goes a long way in meeting the increasing demands of the dental needs of our population. By working in synergy, oral health therapists and dentists would be better able to protect the oral health of the population.



## History of the SDC Pledge Affirmation Ceremony

Started in 2003, the SDC Pledge Affirmation Ceremony took reference from the Pledge Ceremony of the medical profession. Crafted to espouse the values of the dental profession, the Pledge references the values that dental practitioners ought to display in their capacities as custodians of public oral health.

The Pledge can be seen as a rite of passage for newly-registered dentists and oral health therapists, who would follow the lead of the Valedictorian of the graduating class from Faculty of Dentistry, NUS, to take the Pledge during this serious and solemn Ceremony.

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*Valedictorian Dr Lisa Tang led the dental practitioners in the Pledge Affirmation.*

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**An esteemed ceremony:  
joined by  
Council  
members and  
members of the  
dental fraternity**

The ceremony was joined by esteemed members of the dental fraternity from College of General Dental Practitioners Singapore, College of Dental Surgeons Singapore, Singapore Dental Association and Association of Oral Health Therapists and healthcare institutions, dentists and oral health therapists alike.

2019 saw the highest turnout of dental practitioners and their family members, totalling close to 300 participants.





# **SDC Audited Financial Statements**

**For Financial Year  
ended 31 Mar 2020**

**Singapore Dental Council**  
(Statutory Council constituted under the Dental Registration Act Chapter 76)

**AUDITED FINANCIAL STATEMENTS**

**For the Financial Year Ended 31 March 2020**



26 Eng Hoon Street Singapore 169776

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**Singapore Dental Council**  
(Statutory Council constituted under the Dental Registration Act Chapter 76)

**AUDITED FINANCIAL STATEMENTS**

**For the Financial Year Ended 31 March 2020**

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**Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)

**STATEMENT BY THE MEMBERS OF COUNCIL**  
**For the Financial Year Ended 31 March 2020**

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In the opinion of the Members of Council,

- (a) the financial statements of the Singapore Dental Council (the “Council”) together with the notes thereto are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), the Dental Registration Act Chapter 76 (the “Act”) and Statutory Board Financial Reporting Standards in Singapore (“SB-FRS”) so as to give a true and fair view of the financial position of the Council as at 31 March 2020, and of the financial performance, changes in fund, and cash flows of the Council for the financial year ended on that date;
- (b) at the date of this statement, there are reasonable grounds to believe that the Council will be able to pay its debts as and when they fall due; and
- (c) nothing came to our notice that caused us to believe that the receipts, expenditure and investment of moneys, and the acquisition and disposal of assets by the Council during the financial year have not been in accordance with the provisions of the Act.

The Members of Council has, on the date of this statement, authorised these financial statements for issue.

On behalf of the Members of Council,



.....  
Prof. Chew Chong Lin  
**President**



.....  
A/Prof. Chng Chai Kiat  
**Registrar**

Singapore

Date: 20 August 2020

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)  
**For the Financial Year Ended 31 March 2020**

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### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the financial statements of the Singapore Dental Council (the "Council"), which comprise the statement of financial position as at 31 March 2020, and the statement of comprehensive income, statement of changes in fund, and statement of cash flows of the Council for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), the Dental Registration Act, Chapter 76 (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS") so as to present fairly, in all material respects, the state of affairs of the Council as at 31 March 2020, and the results, changes in funds, and cash flows of the Council for the financial year ended on that date.

#### *Basis for Opinion*

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Council in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") *Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities* ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Other Information*

Management is responsible for the other information. The other information comprises the Statement by the Members of Council, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)  
**For the Financial Year Ended 31 March 2020**

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*Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Public Sector (Governance) Act, the Act and SB-FRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

A statutory board is constituted based on its constitutional act and its dissolution requires Parliament's approval. In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is intention to wind up the Council or for the Council to cease operations.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)  
**For the Financial Year Ended 31 March 2020**

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*Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)*

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also: (cont'd)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Members of Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Report on Other Legal and Regulatory Requirements**

*Opinion*

In our opinion:

- (a) the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets by the Council during the financial year are, in all material respects, in accordance with the provisions of the Public Sector (Governance) Act; the Act and the requirements of any other written law applicable to moneys of or managed by the Council; and
- (b) proper accounting and other records have been kept, including records of all assets of the Council whether purchased, donated or otherwise.

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)  
**For the Financial Year Ended 31 March 2020**

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### *Basis for Opinion*

We conducted our audit in accordance with SSAs. Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Compliance Audit' section of our report. We are independent of the Council in accordance with the ACRA Code together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on management's compliance.

### *Responsibilities of Management for Compliance with Legal and Regulatory Requirements*

Management is responsible for ensuring that the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets, are in accordance with the provisions of the Public Sector (Governance) Act and the Act and the requirements of any other written law applicable to moneys of or managed by the Council. This responsibility includes monitoring related compliance requirements relevant to the Council, and implementing accounting and internal controls as management determines are necessary to enable compliance with the requirements.

### *Auditor's Responsibilities for the Compliance Audit*

Our responsibility is to express an opinion on management's compliance based on our audit of the financial statements. We planned and performed the compliance audit to obtain reasonable assurance about whether the receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Council.

Our compliance audit includes obtaining an understanding of the internal control relevant to the receipts, expenditure, investment of moneys and the acquisition and disposal of assets; and assessing the risks of material misstatement of the financial statements from non-compliance, if any, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Because of the inherent limitations in any internal control system, non-compliances may nevertheless occur and not be detected.



**Tan, Chan & Partners**  
*Public Accountants and  
Chartered Accountants*

Singapore

Date: 20 August 2020

**Singapore Dental Council**  
(Constituted under the Dental Registration Act, Chapter 76)

**STATEMENT OF FINANCIAL POSITION**  
**As at 31 March 2020**

	Note	2020 S	2019 S
<b>ASSETS</b>			
<b>Non-current assets</b>			
Plant and equipment	4	<u>37,571</u>	<u>1,713</u>
<b>Current assets</b>			
Prepayments		<u>107</u>	<u>195</u>
Other receivables	5	<u>929,479</u>	<u>1,048,753</u>
Cash and bank balances	6	<u>1,290,301</u>	<u>362,903</u>
		<u>2,219,887</u>	<u>1,411,851</u>
<b>Total assets</b>		<u><u>2,257,458</u></u>	<u><u>1,413,564</u></u>
<b>LIABILITIES AND FUND</b>			
<b>Non-current liability</b>			
Fees received in advance	7	<u>225</u>	<u>-</u>
<b>Current liabilities</b>			
Fees received in advance	7	<u>1,173,208</u>	<u>522,425</u>
Other payables	8	<u>345,347</u>	<u>240,514</u>
Lease liability	9	<u>37,177</u>	<u>-</u>
		<u>1,555,732</u>	<u>762,939</u>
<b>Fund</b>			
Accumulated fund		<u>701,501</u>	<u>650,625</u>
<b>Total liabilities and fund</b>		<u><u>2,257,458</u></u>	<u><u>1,413,564</u></u>

*The accompanying notes form an integral part of the financial statements.*

**Singapore Dental Council**  
(Constituted under the Dental Registration Act, Chapter 76)

**STATEMENT OF COMPREHENSIVE INCOME**  
**For the Financial Year Ended 31 March 2020**

	Note	2020 S	2019 S
<b>Income</b>			
Application fee		96,295	163,425
Certificate of good standing		4,050	3,690
Certified true copy of certificate of registration		225	850
Examination fee		14,250	40,250
Fixed deposit interest		-	24
Miscellaneous income		36,947	580
Recovery of legal costs		185,103	36,000
Penalty fees (Late renewals)		8,605	15,565
Practising certificate fee		689,292	660,125
Registration fee		4,230	3,800
<b>Total income</b>		<b>1,038,997</b>	<b>924,309</b>
<b>Less: Operating expenses</b>			
Depreciation of plant and equipment	4	54,705	398
Finance cost	10	3,234	-
Manpower and related costs	11	443,735	676,972
Maintenance of computer/software		134,218	162,082
Rental expenses	12	5,829	70,495
Shared service fee		445,462	339,984
Solicitor's fee		322,423	357,109
Other operating expenses	13	95,033	96,700
<b>Total operating expenses</b>		<b>1,504,639</b>	<b>1,703,740</b>
<b>Deficit before grant and contribution to consolidated fund</b>		<b>(465,642)</b>	<b>(779,431)</b>
<b>Grant</b>			
Grant from Ministry of Health		516,518	712,831
<b>Surplus/(Deficit) for the financial year before contribution to consolidated fund</b>		<b>50,876</b>	<b>(66,600)</b>
<b>Contribution to consolidated fund</b>		<b>-</b>	<b>-</b>
<b>Net surplus/(deficit) for the financial year, representing total comprehensive income/(loss) for the financial year</b>		<b>50,876</b>	<b>(66,600)</b>

*The accompanying notes form an integral part of the financial statements.*



**Singapore Dental Council**  
(Constituted under the Dental Registration Act, Chapter 76)

**STATEMENT OF CHANGES IN FUND**  
**For the Financial Year Ended 31 March 2020**

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	<b>Accumulated fund S</b>
As at 01 April 2018	717,225
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(66,600)</u>
As at 31 March 2019	650,625
Net surplus for the financial year, representing total comprehensive income for the financial year	<u>50,876</u>
<b>As at 31 March 2020</b>	<b><u><u>701,501</u></u></b>

*The accompanying notes form an integral part of the financial statements.*

**Singapore Dental Council**  
(Constituted under the Dental Registration Act, Chapter 76)

**STATEMENT OF CASH FLOWS**  
**For the Financial Year Ended 31 March 2020**

	Note	2020 S	2019 S
<b>Operating activities</b>			
Surplus/(Deficit) before contribution to consolidated fund		50,876	(66,600)
<u>Adjustment for:</u>			
Depreciation of plant and equipment	4	54,705	398
Fixed asset written off		-	274
Interest expense		3,234	-
Interest income		-	(24)
Government grant		516,518	712,831
Operating surplus before working capital changes		<u>625,333</u>	<u>646,879</u>
<u>Changes in working capital:</u>			
Prepayments		88	3,021
Other receivables		(397,244)	(1,680,530)
Fees received in advance		651,008	(564,675)
Other payables		104,833	(100,786)
Cash flows generated from/(used in) operations		<u>984,018</u>	<u>(1,696,091)</u>
Interest received		-	24
<b>Net cash flows generated from/(used in) operating activities</b>		<u><b>984,018</b></u>	<u><b>(1,696,067)</b></u>
<b>Financing activities</b>			
Interest paid		(3,234)	-
Repayment of lease liability		(53,386)	-
<b>Net cash flows used in financing activities</b>		<u><b>(56,620)</b></u>	<u><b>-</b></u>
<b>Net changes in cash and cash equivalents</b>		<b>927,398</b>	<b>(1,696,067)</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<u><b>362,903</b></u>	<u>2,058,970</u>
<b>Cash and cash equivalents at end of financial year</b>	6	<u><u><b>1,290,301</b></u></u>	<u><u>362,903</u></u>

*The accompanying notes form an integral part of the financial statements.*

**Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2020**

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These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

**1. GENERAL INFORMATION**

The Singapore Dental Council (the “Council”) is a statutory Council under Ministry of Health in Singapore constituted under the Dental Registration Act Chapter 76 (the “Act”). The Council’s registered office is located at 16 College Road, #01-01, College of Medicine Building, Singapore 169584 and its principal place of business is located at 81, Kim Keat Road, Level 9, NKF Centre, Singapore 328836.

The functions of the Council, as stated in Section 4 of the Act are the following;

- a. to approve or reject applications for registration as a dentist or as an oral health therapist;
- b. to issue certificates of registration and practising certificates to registered dentists and registered oral health therapist;
- c. to make recommendations to the appropriate authorities on the courses of instructions and examinations;
- d. to make recommendations to the appropriate authorities for the training and education of registered dentists and registered oral health therapists;
- e. to determine and regulate the conduct and ethics of registered dentists and registered oral health therapists; and
- f. generally to do all such acts, matters and things as are necessary to be carried out under the Act, or which the Council is authorised to carry out, under the Dental Registration Act.

The financial statements of the Council for the financial year ended 31 March 2020 were authorised for issue by the Members of Council on the date of the Statement by the Members of Council.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis of preparation**

The financial statements have been prepared in accordance with the provisions of the Act and Statutory Board Financial Reporting Standards in Singapore (“SB-FRS”). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

**2.2 Adoption of new and amended standards and interpretations**

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Council has adopted all the new and revised standards which are effective for annual financial periods beginning on or after 01 April 2020. The adoption of these new/revised standards and interpretations did not result in any substantial changes to the accounting policies of the Council, or have any material effect on the financial performance or position of the Council.

**Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2020**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.2 Adoption of new and amended standards and interpretations (cont'd)

SB-FRS 116 Leases

SB-FRS 116 supersedes FRS 17 Leases, INT SB-FRS 104 *Determining whether an Arrangement contains a Lease*, INT SB-FRS 15 *Operating Leases-Incentives* and INT SB-FRS 27 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the statement of financial position.

The Council adopted SB-FRS 116 using the modified retrospective method of adoption with the date of initial application of 01 April 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application as an adjustment to the opening balance of accumulated fund. The Council elected to use the transition practical expedient to not reassess whether a contract is, or contains a lease at 01 April 2019. Instead, the Council applied the standard only to contracts that were previously identified as leases applying SB-FRS 17 and INT SB-FRS 104 at the date of initial application.

The effect of adopting SB-FRS 116 during the financial year was as follows:

	Increase \$
Plant and equipment	90,563
Lease liability	<u>90,563</u>

The Council has lease contracts for premises. Before the adoption of SB-FRS 116, the Council classified each of its leases (as lessee) at the inception date as an operating lease. The accounting policy prior to 01 April 2019 is disclosed in Note 2.13.

Upon adoption of SB-FRS 116, the Council applied a single recognition and measurement approach for all leases except for short-term leases and leases of low-value assets. The accounting policy beginning on and after 01 April 2019 is disclosed in Note 2.13. The standard provides specific transition requirements and practical expedients, which have been applied by the Council.

Leases previously accounted for as operating leases

The Council recognised right-of-use asset and lease liability for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets. The right-of-use asset for the leases were recognised based on the carrying amount as if the standard had always been applied, using the incremental borrowing rate at the date of initial application. Lease liability were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

**Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2020**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.2 Adoption of new and amended standards and interpretations (cont'd)

The Council also applied the available practical expedients wherein it:

- used a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relied on its assessment of whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- applied the short-term leases exemption to leases with lease term that ends within 12 months of the date of initial application;
- excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- used hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

Based on the above, as at 01 April 2019:

- right-of-use asset of \$90,563 were recognised and presented within plant and equipment.
- additional lease liability of \$90,563 were recognised;

The lease liability as at 1 April 2019 can be reconciled to the operating lease commitments as at 31 March 2019, as follows:

	\$
Operating lease commitments as at 31 March 2019	124,565
Less: Non-lease component – services for upkeep of common area	<u>(19,515)</u>
Net operating lease commitment as at 31 March 2019	105,050
Weighted average incremental borrowing rate as at 1 April 2019	<u>5.25%</u>
Discounted operating lease commitments as at 1 April 2019, representing lease liability as at 1 April 2019	<u><u>90,563</u></u>

2.3 Standards issued but not yet effective

Certain new standards, amendments to standards and interpretations are issued but effective for annual financial periods beginning on or after 01 April 2020, and which the Council has not been early adopted in preparing these financial statements. None of these are expected to have a significant impact on the Council's financial statements in the year of initial application.

**Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2020**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.4 Currency transactions

Functional and presentation currency

Items included in the financial statements of the Council are measured using the currency of the primary economic environment in which the entity operates (the “functional currency”). The financial statements of the Council are presented in Singapore dollar (“\$”) which is the Council’s functional currency.

2.5 Plant and equipment

Plant and equipment are recognised at cost less accumulated depreciation and accumulated impairment losses.

Subsequent expenditure relating to plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably.

Depreciation is computed on the straight-line method to write-off the cost of the plant and equipment over its estimated useful lives. The estimated useful lives of the plant and equipment are as follows:

	<u>Estimated useful lives</u>
Office equipment	8 years
Leased premise	20 months
Computer equipment	3 years
Ceremony gowns	8 years
Renovations	3 years

Fully depreciated plant and equipment are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in respect of these assets.

The residual value, estimated useful life and depreciation method are reviewed at each reporting date and adjusted prospectively, if appropriate.

Gains or losses arising from the retirement or disposal of plant and equipment are determined as the difference between the estimated net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss on the date of retirement or disposal.

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2020**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.6 Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever there is any indication that these assets may be impaired.

If the recoverable amount of the asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. The difference between the carrying amount and recoverable amount is recognised as an impairment loss in profit or loss.

An impairment loss for an asset is reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of this asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of accumulated depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in profit or loss.

2.7 Financial instruments

(a) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the Council becomes party to the contractual provisions of the instruments.

At initial recognition, the Council measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss ("FVPL"), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in statement of financial activities.

Trade and other receivables are measured at the amount of consideration to which the Council expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade and other receivables do not contain a significant financing component at initial recognition.

Subsequent measurement

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using effective interest method, less impairment. Gains and losses are recognised in statement of financial activities when the assets are derecognised or impaired, and through the amortisation process.

**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.7 Financial instruments (cont'd)

(a) Financial assets (cont'd)

Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of consideration received and any cumulative gain or loss that had been recognised in other comprehensive income is recognised in statement of financial activities.

(b) Financial liabilities

Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Council becomes a party to the contractual provisions of the financial instrument. The Council determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in statement of financial activities when the liabilities are derecognised, and through the amortisation process.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in statement of financial activities.

2.8 Cash and cash equivalents

Cash and cash equivalents include cash at bank and cash on hand that are subject to an insignificant risk of changes in value.



**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.9 Provisions

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

Where the Council expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in profit or loss net of any reimbursement.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

2.10 Revenue recognition

Revenue is measured based on the consideration to which the Council expects to be entitled in exchange for transferring promised goods or services to a practitioner, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Council satisfies a performance obligation by transferring a promised good or service to the practitioner, which is when the practitioner obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

Fees

Application fee, certificate of good standing, certified true copy of certificate of registration, examination fee, registration fee, penalty fees are recognised upon receipt at point in time.

Practising certificate fees are recognised on an accrual basis over the validity period of the certificate.

Miscellaneous income and recovery of legal costs

Miscellaneous income and recovery of legal costs are recognised upon receipt at point in time.

Interest income

Interest income is recognised on accrual basis using effective interest method over a period of time.

**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.11 Government grants

Government grants are recognised at their fair values where there is reasonable assurance that the grant will be received and all conditions attaching to them will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to profit or loss over the expected useful life of the relevant asset by equal annual instalments.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

2.12 Leases

These accounting policies are applied on and after 01 April 2019:

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As lessee

The Council applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Council recognises lease liability representing the obligations to make lease payments and right-of-use asset representing the right to use the underlying leased assets.

Right-of-use asset

The Council recognises right-of-use asset at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use asset are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liability. The cost of right-of-use asset includes the amount of lease liability recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use asset are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Council at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use asset are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.7.

The Council's right-of-use asset are presented in plant and equipment (Note 4).

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2020**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.12 Leases (cont'd)

Lease liability

At the commencement date of the lease, the Council recognises lease liability measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Council and payments of penalties for terminating the lease, if the lease term reflects the Council exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Council uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liability is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liability is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

These accounting policies are applied before 01 April 2019:

As lessee

Operating lease payments are recognised as an expense in statement of financial activities on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

2.13 Employee benefits

Defined contribution plan

Defined contribution plans are post-employment benefit plans under which the Council pays fixed contributions into separate entities such as the Central Provident Fund on a mandatory, contractual or voluntary basis. The Council has no further payment obligations once the contributions have been paid.

**Singapore Dental Council**  
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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.14 Related parties

SB-FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes a person or a close member of that person's family if that person:

- (i) has control or joint control over the reporting entity;
- (ii) has significant influence over the reporting entity; or
- (iii) is a member of the key management personnel of the reporting entity or of a related entity.

For the purpose of the financial statements, related parties are considered to be related to the Council if the Council or Members of Council has the ability, directly or indirectly, to control or exercise significant influence over the party in making financial and operating decisions or vice versa, or where the Council and the party are subject to common control or common significant influence.

Related parties of the Council include all government ministries, departments, other statutory Councils, Organs of the State and individuals who are key management personnel or close member of their families.

2.15 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

Contingent liabilities and assets are not recognised on the statement of financial position of the Council.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES**

The preparation of the Council's financial statement requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

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**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES (Cont'd)**

3.1 Judgements made in applying accounting policies

Determination of lease term of contracts with extension options

The Council determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Council has one lease contracts that include extension options. The Council applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to extend the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise the extension. After the commencement date, the Council reassesses the lease term whether there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to extend (e.g. construction of significant leasehold improvements or significant customisation to the leased asset).

The Council has no intention to exercise the extension option in the lease term for lease of premises. The extension options for lease of premise is not exercised as part of the lease term due to current economic condition.

As at 31 March 2020, potential future (undiscounted) cash outflows of approximately \$169,861 have not been included in lease liability because it is not reasonably certain that the leases will be extended.

**4. PLANT AND EQUIPMENT**

	Office Equipment \$	Leased premise \$	Computer equipment \$	Ceremony Gowns \$	Renovation \$	Total \$
<b>Cost</b>						
As at 01 April 2018	22,462	-	34,220	8,274	89,241	154,197
Written-off	(3,170)	-	(11,088)	-	-	(14,258)
As at 31 March 2019	19,292	-	23,132	8,274	89,241	139,939
Effect of adopting SB-FRS 116	-	90,563	-	-	-	90,563
<b>As at 31 March 2020</b>	<b>19,292</b>	<b>90,563</b>	<b>23,132</b>	<b>8,274</b>	<b>89,241</b>	<b>230,502</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**4. PLANT AND EQUIPMENT (Cont'd)**

	Office Equipment \$	Leased premise \$	Computer equipment \$	Ceremony Gowns \$	Renovation \$	Total \$
<b><u>Accumulated depreciation</u></b>						
As at 01 April						
2018	20,077	-	34,220	8,274	89,241	151,812
Depreciation	398	-	-	-	-	398
Written off	(2,896)	-	(11,088)	-	-	(13,984)
As at 31 March						
2019	17,579	-	23,132	8,274	89,241	138,226
Depreciation	367	-	-	-	-	367
Effect of adopting SB-FRS 116	-	54,338	-	-	-	54,338
	367	54,338	-	-	-	54,705
<b>As at 31 March 2020</b>	<b>17,946</b>	<b>54,338</b>	<b>23,132</b>	<b>8,274</b>	<b>89,241</b>	<b>192,931</b>
<b><u>Net carrying amount</u></b>						
<b>As at 31 March 2020</b>	<b>1,346</b>	<b>36,225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,571</b>
As at 31 March 2019	1,713	-	-	-	-	1,713

Leased premise is disclosed in Note 14(a).

**5. OTHER RECEIVABLES**

	2020 \$	2019 \$
Deposits	17,562	17,562
Amount due from related parties	504,518	739,431
Sundry receivables	407,399	291,760
	<b>929,479</b>	<b>1,048,753</b>

Amount due from related parties is non-trade, unsecured, non-interest bearing and is repayable on demand.

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**6. CASH AND BANK BALANCES**

	2020	2019
	\$	\$
Cash at bank	1,290,301	361,412
Cash on hand	-	1,491
	1,290,301	362,903

**7. FEES RECEIVED IN ADVANCE**

	2020	2019
	\$	\$
Practising certificate fees received:		
- due within 12 months	1,173,208	522,425
- due after 12 months	225	-
	1,173,433	522,425

**8. OTHER PAYABLES**

	2020	2019
	\$	\$
Accruals	323,391	204,865
Sundry payables	21,956	35,649
	345,347	240,514

**9. LEASE LIABILITY**

	2020	2019
	\$	\$
Lease liability - current	37,177	-

A reconciliation of liabilities arising from financing activities are as follows:

	01 April 2019	Cash flow	Non-cash changes		31 March 2020
			\$	\$	
Current liabilities	53,386	(56,620)	3,234	37,177	37,177
Non-current liabilities	37,177	-	-	(37,177)	-
	90,563	(56,620)	3,234	-	37,177

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**10. FINANCE COST**

	<b>2020</b>	<b>2019</b>
	\$	\$
Interest expense on lease liability	<b>3,234</b>	-

**11. MANPOWER AND RELATED COSTS**

	<b>2020</b>	<b>2019</b>
	\$	\$
Staff salaries and bonuses	<b>366,138</b>	502,547
Employer's contributions to Central Provident Fund	<b>53,792</b>	78,138
Casual labour & temporary staff	<b>13,627</b>	58,417
Other benefits	<b>10,178</b>	8,290
Consultant fee	-	29,580
	<b>443,735</b>	676,972

**12. RENTAL EXPENSES**

	<b>2020</b>	<b>2019</b>
	\$	\$
Rental of equipment	<b>5,829</b>	1,877
Rental of premises	-	68,618
	<b>5,829</b>	70,495

**13. OTHER OPERATING EXPENSES**

	<b>2020</b>	<b>2019</b>
	\$	\$
Accountancy fee	-	93
Bank charges	<b>8,677</b>	1,574
Ceremonies and celebration	<b>14,474</b>	13,109
Examination	<b>19,155</b>	36,915
Office supplies	<b>800</b>	1,551
Miscellaneous expenses	<b>38,241</b>	43,458
Upkeep of premises	<b>13,686</b>	-
	<b>95,033</b>	96,700



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**14. LEASES**

Council as a lessee

The Council has a lease contract for premise. The Council is restricted from assigning and subleasing the leased asset. There is an extension option included in the lease contract which are further discussed below.

(a) Carrying amounts of right-of-use asset classified within plant and equipment

	Leased premise \$
At 1 April 2019	90,563
Depreciation	(54,338)
At 31 March 2020	<u><u>36,225</u></u>

(b) Lease liability

The carrying amounts of lease liability and the movements during the year are disclosed in Note 9 and the maturity analysis of lease liability is disclosed in Note 18.

(c) Amounts recognised in statement of financial activities

	<b>2020</b> \$
Depreciation of right-of-use asset (SB-FRS 116)	<b>54,338</b>
Interest expense on lease liability (SB-FRS 116)	<b>3,234</b>
Total amount recognised in statement of financial activities	<u><u>57,572</u></u>

(d) Extension options

The Council has one lease contracts that include extension options. The option is negotiated by management to provide flexibility in managing and align with the Council's needs. Management exercises significant judgement in determining whether these extension options are reasonably certain to be exercised (Note 3.1).

**15. COMMITMENTS**

Operating lease commitment - as a lessee

The Council leases office space from a non-related party under non-cancellable operating lease agreement. This lease has a tenure of 3 years with renewal option included in the tenancy agreement.

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**15. COMMITMENTS (Cont'd)**

As at 31 March 2019, the future minimum lease payables under non-cancellable operating leases contracted for but not recognised as liabilities, are as follows:

	2019
	\$
Not later than one year	74,739
Later than one year but not later than three years	49,826
	124,565

Minimum lease payments recognised as an expense in statement of financial activities for the financial year ended 31 March 2019 amounted to \$68,618.

As disclosed in Note 2.2, the Council has adopted SB-FRS 116 on 1 April 2019. These lease payments have been recognised as right-of-use asset and lease liability on the statement of financial position as at 31 March 2020.

**16. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS**

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

In addition to the information disclosed elsewhere in the financial statements, the following is significant balances and transactions took place during the financial year between the Council and its related parties at rates and terms agreed:

	2020	2019
	\$	\$
<i>Balances with related parties</i>		
<u>Ministries and Statutory Councils</u>		
- Amount due from Dental Specialists Accreditation Council	-	26,600
- Amount due to Singapore Medical Council	30,138	30,138
- Amount due from Ministry of Health	504,518	712,831
<u>Transactions with related parties</u>		
<u>Singapore Medical Council</u>		
- Expenses paid on behalf of the Council	280,612	460,951
- Shared service cost paid on behalf of the Council	201,880	-
<u>Ministry of Health</u>		
- Expenses paid on behalf of the related party	54,526	69,226
- Grant received	-	712,831
- Income received from the related party	12,000	-
<u>Ministry of Finance</u>		
- Lease renewal penalty charged	-	27,552
	-	27,552

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. FUND MANAGEMENT**

The primary objective of the Council's fund management is to ensure that the funding from government grants and members are properly managed and used to support its operations.

The Council manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial years ended 31 March 2020 and 31 March 2019 respectively.

The Council is not subjected to externally imposed capital requirements.

**18. FINANCIAL RISK MANAGEMENT**

**18.1 Financial risk management**

The Council is exposed to minimal financial risks arising from its operations and the use of financial instruments. The main area of financial risk faced by the Council is liquidity risk. The Members of Council reviews and agrees on policies for managing the risks.

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 in the balance sheet are repayable within one year from the reporting date.

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Council's financial assets and liabilities at the reporting date based on contractual undiscounted repayment obligations.

<b>2020</b>	Note	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<b><u>Financial assets</u></b>					
Other receivables		929,479	929,479	929,479	-
Cash and bank balances		1,290,301	1,290,301	1,290,301	-
Total undiscounted financial assets		<u>2,219,780</u>	<u>2,219,780</u>	<u>2,219,780</u>	<u>-</u>

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**18. FINANCIAL RISK MANAGEMENT (Cont'd)**

18.1 Financial risk management (cont'd)

Analysis of financial instruments by remaining contractual maturities (cont'd)

<b>2020</b>	Note	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<b><u>Financial liabilities</u></b>					
Lease liability	15(b)	37,177	37,747	37,747	-
Other payables		345,347	345,347	345,347	-
Total undiscounted financial liabilities		382,524	383,094	383,094	-
Total net undiscounted financial liabilities		1,836,802	1,836,686	1,836,686	-
<b>2019</b>					
		Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<b><u>Financial assets</u></b>					
Other receivables		1,048,753	1,048,753	1,048,753	-
Cash and bank balances		362,903	362,903	362,903	-
Total undiscounted financial assets		1,411,656	1,411,656	1,411,656	-
<b><u>Financial liability</u></b>					
Other payables, representing total undiscounted financial liability		240,514	240,514	240,514	-
Total net undiscounted financial assets		1,171,142	1,171,142	1,171,142	-

18.2 Fair value of financial assets and financial liabilities

The carrying amount of other receivables (Note 5), cash and bank balances (Note 6) and other payables (Note 8) are assumed to approximate their respective fair values due to the relatively short-term maturity of these financial instruments. The fair value of lease liability approximates their carrying amounts at the end of the reporting period as their interest rates approximately current market rates on or near the end of the reporting period.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**18. FINANCIAL RISK MANAGEMENT (Cont'd)**

18.3 Financial instruments by categories

At the reporting date, the aggregate carrying amounts of financial assets and financial liabilities at amortised cost were as follows:

	Note	2020 \$	2019 \$
<u>Financial assets</u>			
Other receivables	5	<b>929,479</b>	1,048,753
Cash and bank balances	6	<b>1,290,301</b>	362,903
<b>Financial assets carried at amortised cost</b>		<b><u>2,219,780</u></b>	<b><u>1,411,656</u></b>
<u>Financial liabilities</u>			
Other payables	8	<b>345,347</b>	240,514
Lease liability	9	<b>37,177</b>	-
<b>Financial liabilities carried at amortised cost</b>		<b><u>382,524</u></b>	<b><u>240,514</u></b>

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