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The Singapore Dental Council is the self-regulatory body for the dental professions constituted under the Dental Registration Act (Chapter 76). Its key objectives are to promote high standards of oral health and to promote the interests of the dental profession in Singapore.
Growing in tandem with the rapidly changing dentistry landscape and effecting timely policy changes and intervention is key to ensuring the interests of both patients and dental professionals.

President’s Message

2017 marked my final year as President of the Singapore Dental Council (SDC) for the current office from 1st May 2017 to 30th April 2018. Likewise, current members will be serving their final year in the Council. A new batch of Council members will be elected in early April 2018. The newly appointed and elected Council members in 2018 will serve for a period of 3 years with effect from 1st May 2018. The triennial election of Council members will ensure and embrace fresh and varied perspectives in SDC, allowing SDC to respond to the ever-changing dental landscape.

During the final year of service, the Council worked tirelessly to maintain high standards of professionalism and ethics in the dental fraternity. They were:

1. Strengthening Supervisory regime of Conditional Registration Dentists and Oral Health Therapists (OHTs) under Part II of OHT Register

As we continue to admit foreign trained dentists to be placed under Conditional registration to supplement the local dental profession workforce, the Council has also put in place stricter requirements to ensure that these foreign trained dentists would be under proper supervision at all times. Their supervisors play a paramount role as they owe the duty of care and professional standards to patients. Conditional registered dentists and OHTs must remind the supervisors of their duties and not risk treating patients without supervision.

In 2017, there were 5 complaints cases related to flouting guidelines on the supervision of dentists under Conditional Registration. The Council takes a very serious view of any breaches in supervisory roles and responsibilities. The supervisory framework is undergoing review and the Council will be announcing the new regulatory regime in late 2018. The Council will continue to appraise and strengthen the supervisory framework
to make sure that proper supervision is always rendered to deliver safe and quality dental care.

2. False Assumption of Titles

When dental practitioners displayed qualifications which were not approved and endorsed by the Council, this gave rise to misleading information about the credibility of the dental practitioner. Such acts of unprofessionalism have prompted the Council to take action on these dental practitioners who had misled members of the public.

3. Professional Conduct

The majority of dentists and OHTs adhere to the ethical code and practices. Unfortunately, a handful had compromised their professionalism by engaging in unethical and unprofessional practices. As at 31st December 2017, there were a total of 23 complaint cases accompanied by a Statutory Declaration. 11 inquiries appeared before the Disciplinary Committees.

The Council takes a serious view of the Professional Conduct and ethical practices of dental practitioners. The Ethics committee of ethics will complete its revision of 2006 SDC Ethical Codes and Guidelines in 2018 to bring up to date ethical guidance to the fraternity.

Growth of Dental Practitioners

In 2017, there were 2293 dentists and 416 Oral Health Therapists (OHTs) on the Register, a net increase of 95 dentists and 15 OHTs from 2016. In line with this development was the increasing number of queries from overseas-trained foreign dentists and oral health therapists primarily from Australia, United States of America, United Kingdom, India, Nepal and the Philippines expressing their interest to practice dentistry in Singapore. The Council takes a strong stance towards maintaining a high standard of dental professionalism, and will only allow very qualified dentists and OHTs to attempt the Qualifying Examinations before they can be allowed to practice in Singapore.

Recertification remains a key concern, as the Council must determine that Dental Professionals continue to be competent in their respective areas of dentistry. In order to renew Practicing Certificate (PC), dental practitioners must ensure that they have garnered the requisite Continual Professional Education points in the period of 2 years from their last PC renewal. This process will ensure that dental practitioners are up-to-
date with the latest dental practices and advancements. As at 31st December 2017, about 2050 dentists renewed their Practicing Certificates.

I would like to take this opportunity to extend my thanks to the Secretariat who has worked very hard to administer the policies that were passed during the Council meetings. Of significant appreciation extends to Council members who have served for 3 full terms under my stewardship, namely Clin A/Prof Tseng Seng Kwong Patrick, Dr Ang Ee Peng Raymond, Dr Ho Kee Hai, Dr Chan Siew Luen and Ms Lee Show Feai. Your selfless contributions have been invaluable to the Council.

PROFESSOR CHEW CHONG LIN
PRESIDENT
SINGAPORE DENTAL COUNCIL
The Singapore Dental Council

Council Members: Term from 1st May 2015 to 30th April 2018

Back row:
Dr Aw Kian-Li Andrew, Ms Lee Yong Ching Margaret, Dr Ang Ee Peng Raymond

Middle row:
Dr Choo Keang Hai, Dr Ho Kee Hay @ Ho Kee Hai, Dr George Yi-Wei Soh, Dr Chan Siew Luen

Front row:
Clin A/Prof Tseng Seng Kwong Patrick, Prof Chew Chong Lin, Dr Chng Chai Kiat

Not in photo:
Dr Shahul Hameed, Ms Lee Show Feai
The Council members have a key role in approving applications to be dental professionals, reviewing policies to augment good oral health standards through continuing professional education, making recommendations on courses and examinations to qualify as a dental professional, regulate the conduct and ethics of dental professionals, provide support to other statutory boards in the regulation of healthcare professionals.

## Council Members
(term from 1st May 2015 to 30th April 2018)

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>President</strong></td>
<td>Prof Chew Chong Lin¹</td>
</tr>
<tr>
<td><strong>Registrar</strong></td>
<td>Clin A/Prof Tseng Seng Kwong Patrick²</td>
</tr>
<tr>
<td><strong>Appointed Members</strong></td>
<td></td>
</tr>
<tr>
<td>Dr Chan Siew Luen</td>
<td></td>
</tr>
<tr>
<td>Dr Shahul Hameed</td>
<td></td>
</tr>
<tr>
<td><strong>Elected Members</strong></td>
<td></td>
</tr>
<tr>
<td>Dr Ang Ee Peng Raymond</td>
<td></td>
</tr>
<tr>
<td>Dr Aw Kian-Li Andrew</td>
<td></td>
</tr>
<tr>
<td><strong>Secretariat</strong> (as at 30th April 2018)</td>
<td></td>
</tr>
<tr>
<td><strong>Executive Secretary</strong></td>
<td>Dr Chng Chai Kiat</td>
</tr>
<tr>
<td><strong>Executive Secretary Designate</strong></td>
<td>Mr Peter Lee, PPA(G), P Kepujian</td>
</tr>
<tr>
<td><strong>Assistant Executive Secretary</strong></td>
<td>Dr Ng Jing Jing</td>
</tr>
<tr>
<td><strong>Assistant Executive Secretary</strong></td>
<td>Dr Chay Pui Ling</td>
</tr>
<tr>
<td><strong>Assistant Executive Secretary</strong></td>
<td>Dr Goh Aik Wei</td>
</tr>
<tr>
<td><strong>Senior Manager</strong></td>
<td>Ms Yee Yoke Chun</td>
</tr>
<tr>
<td><strong>Deputy Manager</strong></td>
<td>Mr Shawn Chua</td>
</tr>
<tr>
<td><strong>Deputy Manager</strong></td>
<td>Mr Rick Sim</td>
</tr>
<tr>
<td><strong>Senior Executive</strong></td>
<td>Ms Chen Ruobing</td>
</tr>
<tr>
<td><strong>Management Support Officer</strong></td>
<td>Ms Norisah Ahmad</td>
</tr>
<tr>
<td><strong>Management Support Officer</strong></td>
<td>Mr Ng Jie Jun</td>
</tr>
</tbody>
</table>

¹ The Council shall have a President who shall be elected by the members of the Council from among its members.
² Clin A/Prof Tseng Seng Kwong Patrick is the Chief Dental Officer at the Ministry of Health and Registrar of SDC.
³ Ms Lee Show Feai is a registered dentist in Division II of the Register of Dentists.
⁴ Ms Lee Yong Ching Margaret is a registered oral health therapist in Part I of the Register of Oral Health Therapists.
Committee Members (term from 1st May 2015 to 30th April 2018)

Complaints Panel
Chairman
Dr Ho Kee Hay @ Ho Kee Hai

Members

Council Members
Dr Ang Ee Peng Raymond
Dr Aw Kian-Li Andrew
Dr Chan Siew Luen
Dr Choo Keang Hai

Ms Lee Show Feai
Ms Lee Yong Ching Margaret
Dr Shahul Hameed
Dr George Yi-Wei Soh

Dentists
Dr Chee Oon Lin Serene
Dr Cheong Kim Yan
Dr Chung Kong Mun
Dr Djeng Shih Kien
Dr Eu Oy Chu
Dr Go Wee Ser
Dr Goh Bee Tin
Dr Hwang Yee Cheau
Dr Kaan Sheung Kin
Dr Koh Chu Guan
Dr Ong Kheng Kok
Dr Ong Meng Ann Marianne
Dr Rajendram Sivagnanam
Dr Tan Chin Hwee

Dr Lee Chi Hong Bruce
Dr Lee Kim Chuan Lewis
Dr Lee Yew Keong David
Dr Leung Wing Hung Dominic
Dr Lim Sor Kheng
Dr Loganathan Vijayan
Dr Loh Fan Chee @ Loh Fun Chee
Dr Loh Kai Woh Ronald
Dr Loh Poey Ling
Dr Mok Yuen Yue Betty
A/Prof Neo Chiew Lian Jennifer
Dr Tay Lai Hock Alphonsus
Dr Teoh Khim Hean
Dr Wong Soon May Adeline

5 The Council shall appoint a member of the Complaints Panel who is a member of the Council to be the chairman of the Complaints Panel.
**Oral Health Therapists**

- Ms Goo Sok Huan
- Ms Juginder Kaur
- Ms Satya Bhama Devi d/o Narpat Panday
- Ms Tan Chor Khim
- Ms Wong Lee Fon Serene

**Laypersons**

- A/Prof Audrey Chia
- Dr Chong Jin Long
- Mr Chua Thian Huat
- Clin Prof Fock Kwong Ming
- Dr Tyrone Goh
- Mr Mansoor Hassanbhai
- Mr Philip Leong
- Mr Lim Yew Tou Eric
- Mr Stanley Low
- Mr Vijai Parwani
- Dr Rachael Pereira
- Mrs Noorhayati Quek (Mrs Noor Quek)
- A/Prof Victor R Savage
- A/Prof Tay Cho Jui

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**Panel of Chairman of Disciplinary Committee**

**Members**

- Dr Chen Nah Nah
- Dr Djeng Shih Kien
- Dr Go Wee Ser
- Dr Hwang Yee Cheau
- Dr Leung Wing Hung Dominic
- Dr Loh Fan Chee @ Loh Fun Chee
- Dr Loh Hong Sai
- Dr Long Benjamin Charles
- A/Prof Neo Chiew Lian Jennifer

**Credentials Committee**

**Chairman**

- Dr Chan Siew Luen

**Members**

- Dr Aw Kian-Li Andrew
- Dr Ong Kheng Kok
- A/Prof Neo Chiew Lian Jennifer
- Dr Shahul Hameed
- A/Prof Tan Beng Choon Keson
Oral Health Therapists Accreditation Committee

Chairman
Clin A/Prof Tseng Seng Kwong Patrick

Members
Division I Dentists
Dr Anshad s/o Ansari
Dr Eu Oy Chu
Dr Hemalatha Nathan
Dr Koh Chu Guan

Oral Health Therapists
Ms Lee Yong Ching Margaret
Ms Poon Chew King Judith
Ms Soon Lay Yong
Ms Sree Gaithiri d/o Kunnasegaran
Ms Tham Kui Wah

Oral Health Therapists Work Scope Expansion Workgroup

Chairman
Dr Aw Kian Li Andrew

Members
Dr Eu Oy Chu
Ms Sree Gaithiri
Ms Yap Xin Ying

Audit Committee

Chairman
Dr Ang Ee Peng Raymond

Members
Dr Ho Kee Hay @ Ho Kee Hai
Mr Ng Weng Sui Harry
Dr George Yi-Wei Soh
The Continuing Professional Education (CPE) Committee reviews and augments the policy on CPE, strengthening the system for implementation, and reviewing programmes by CPE providers.

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.

The Aesthetic Facial Procedures Oversight Committee conducts reviews on the policies and makes recommendations to the Council, evaluates applications and accredits courses in Aesthetic Facial Procedures for dental practitioners.
The Dental Registration Act (DRA) Review Committee was appointed to review the DRA to further strengthen the Council’s role in regulating dental professionals and resolve the shortcomings in the current legislations.

<table>
<thead>
<tr>
<th>Dental Registration Act Review Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Chairman</strong></td>
</tr>
<tr>
<td>Dr Chng Chai Kiat</td>
</tr>
<tr>
<td><strong>Members</strong></td>
</tr>
<tr>
<td>Dr Chan Siew Luen</td>
</tr>
<tr>
<td>Dr Choo Keang Hai</td>
</tr>
<tr>
<td>Ms Lee Yong Ching Margaret</td>
</tr>
<tr>
<td>Dr Long Benjamin Charles</td>
</tr>
</tbody>
</table>
Dentist and Oral Health Therapist Registration

Dentists Register

As at 31st December 2017, there were 2293 General Dental Practitioners and Dental Specialists under Full, Conditional and Temporary Registrations on the Register. Of which, 2131 held Practicing Certificates, including 337 Dental Specialists. 162 dentists were not in active practice.

Table 1 shows the total number of registered dentists by registration type and work sector. 18.7% of General Dental Practitioners work in the public sector, compared to 34% of Dental Specialists.

Table 1: Total Number of Registered Dentists as at 31st December 2017

<table>
<thead>
<tr>
<th>Registration Type</th>
<th>As at 31st December 2017</th>
<th>General Dental Practitioners</th>
<th>Dental Specialists</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Public Sector</td>
<td>Private Sector</td>
<td>Others</td>
</tr>
<tr>
<td>Full Registration</td>
<td></td>
<td>329</td>
<td>1218</td>
<td>46</td>
</tr>
<tr>
<td>Conditional Registration</td>
<td></td>
<td>18</td>
<td>298</td>
<td>16</td>
</tr>
<tr>
<td>Temporary Registration</td>
<td></td>
<td>18</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
<td>365</td>
<td>1516</td>
<td>62</td>
</tr>
</tbody>
</table>

*6 Not available / not indicated
7 All figures and information are as declared by dental professionals. Accuracy of data is subject to declaration by dental professionals.
In 2017, there were a total of 1943 General Dental Practitioners, making up 85% of the Dentists’ Register. The remaining 15% or 350 were Dental Specialists.

*Figure 1: Total Number of Registered Dentists by Local or Overseas Training as at 31st December 2017*

As of 2017, 64% of registered dentists were local-trained and graduated from the Faculty of Dentistry of the National University of Singapore.

As of 2017, 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 growing population.

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*Total population of Singapore in 2017 was 5,612,300. Statistics from Ministry of Health website.*
General Dental Practitioners

Figure 2: General Dental Practitioners by Registration Type from 2013 to 2017

Figure 2 shows the growth of the total number of General Dental Practitioners since 2013, by 22%. The total number of General Dental Practitioners under Conditional Registration experienced the most growth, by 35% since 2013.

In view of the growing number of dentists under Conditional Registration, the Council has recognized the need for stricter regulations. Council has mandated that dentists under Conditional Registration must be supervised at all times by an approved supervisor for a minimum of 2 years, to ensure that these Conditional Registered dentists are properly guided when conducting the appropriate treatments on patients. A second approved supervisor will stand in to provide supervision in the absence of the first supervisor.

The Council further laid out roles and responsibilities of supervisors and supervisee that need to be strictly followed to protect the interests and safety of patients.
Dental Specialists

*Figure 3: Dental Specialists by Registration Type from 2013 to 2017*

Figure 3 shows the growth of Dental Specialists by Registration Type, with a net increase of Dental Specialists by 11.7% in the last 5 years. The rate of growth of the total number of General Dental Practitioners has historically been greater than that of Dental Specialists.

Dentists who wish to be certified as Dental Specialists must undergo certification process, and must hold recognised qualifications under the Schedule.
Table 2: Growth in areas of Dental Specialisation from 2013 to 2017

<table>
<thead>
<tr>
<th>Specialty</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dental Public Health</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Endodontics</td>
<td>40</td>
<td>38</td>
<td>40</td>
<td>39</td>
<td>41</td>
</tr>
<tr>
<td>Oral &amp; Maxillofacial Surgery</td>
<td>58</td>
<td>58</td>
<td>58</td>
<td>62</td>
<td>63</td>
</tr>
<tr>
<td>Orthodontics</td>
<td>91</td>
<td>95</td>
<td>96</td>
<td>100</td>
<td>106</td>
</tr>
<tr>
<td>Paediatric Dentistry</td>
<td>13</td>
<td>16</td>
<td>21</td>
<td>22</td>
<td>24</td>
</tr>
<tr>
<td>Periodontics</td>
<td>39</td>
<td>40</td>
<td>41</td>
<td>41</td>
<td>45</td>
</tr>
<tr>
<td>Prosthodontics</td>
<td>63</td>
<td>61</td>
<td>63</td>
<td>64</td>
<td>66</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>309</strong></td>
<td><strong>313</strong></td>
<td><strong>324</strong></td>
<td><strong>333</strong></td>
<td><strong>350</strong></td>
</tr>
</tbody>
</table>

Table 2 shows the growth in areas of dental specialty from 2013 to 2017. From 2013 to 2017, the area of Orthodontics experienced the most growth, at 14.2%. It is observed that over the past 5 years, Oral & Maxillofacial Surgery, Orthodontics and Paediatric Dentistry have experienced the most growth in the number of specialists registered.

The year of 2017 has also seen the largest increase in dental specialists compared to preceding years. Our dentists’ pursuit for continuing to upskill and deepen their knowledge shows their commitment in providing the best treatments for patients, and highlights the increasing importance in providing specialized dental care.
Oral Health Therapists Register

Table 3: Total Number of Registered Oral Health Therapists as at 31st December 2017

<table>
<thead>
<tr>
<th>Employment Sector</th>
<th>Part I</th>
<th>Part II</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dental Therapist &amp; Hygienist</td>
<td>Dental Therapist</td>
<td>Dental Hygienist</td>
</tr>
<tr>
<td>Private Sector</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Private Clinic</td>
<td>43</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Restructured Institution</td>
<td>12</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Public Sector</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory Board</td>
<td>9</td>
<td>131</td>
<td>0</td>
</tr>
<tr>
<td>Other*</td>
<td>3</td>
<td>11</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>67</td>
<td>148</td>
<td>3</td>
</tr>
</tbody>
</table>

Table 3 shows the number of registered OHTs by employment sector and part of the Register. OHTs under Part II of the Register must work under the supervision of registered dentist in Division I of the Register of Dentists. They will be allowed to work within the prescribed scope of dentistry under close supervision. Figure 4 illustrates the OHTs by registration type.

Majority of OHTs were employed in the Public Sector, with 48% in Statutory Boards and 6% in Restructured Institutions. OHTs in the Private Sector made up 35% of the Register.

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* Not available / not indicated

All figures and information are as declared by dental professionals. Accuracy of data is subject to declaration by dental professionals.
Figure 4: Total Number of OHTs by Registration Part from 2013 to 2017

Figure 4 shows the growth in the numbers of OHTs from 2013 to 2017. In this 5-year period, the total number of OHTs has grown by 12.5%. As at 31st December 2017, of the total number of OHTs in Part I of the Register, 55.5% were Dental Therapist & Hygienists, 38.7% were Dental Therapists, and the remaining 5.8% were Dental Hygienists.
In 2017, of the 30 newly registered OHTs, 1 was overseas trained. 29 OHTs graduated with the Diploma in Oral Health Therapy from Nanyang Polytechnic. Like the Dentists Register, the OHTs Register consists of professionals from all over the world who have decided to continue their practices in Singapore. OHTs who have received training from countries such as Australia, the United States of America and the United Kingdom have expressed their interest to further their practices here.

The Council takes careful consideration of applications from foreign-trained OHTs, and places continuous emphasis on the importance of keeping OHTs under close supervision by a Division I Dentist. Ensuring a high quality of patient care and wellbeing remains the heart of what SDC does.
Professional Conduct

Complaints Inquiries

While the majority of dental practitioners exercise professionalism in their dental practices, a minority fail to adhere to ethical and professional standards of practice.

Provisions in the Dental Registration Act empower the Council to inquire into complaints that are given in writing and supported by a Statutory Declaration. The latter requirement cuts out vexatious complaints and ensures that the complainant and the dental professional responding to the complaint are fairly and evenly treated.

In 2017, there were 23 statutory declaration complaints received, of which two cases were dismissed, five dental practitioners were issued with a letter of advice, three cases were issued with a letter of warning and eleven cases were referred to a Disciplinary Committee (DC) for a formal inquiry. One complaint was withdrawn by the complainant.

Table 4: Outcome of Complaints accompanied by Statutory Declaration from 2013 to 2017

<table>
<thead>
<tr>
<th>Complaint received (year)</th>
<th>Withdrawn</th>
<th>Dismissed</th>
<th>Letter of Advice</th>
<th>Letter of Warning</th>
<th>Referred to DC (Concluded)</th>
<th>Referred to DC (Pending)</th>
<th>Adjudged to next year (Pending CC conclusion)</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>3</td>
<td>1</td>
<td>3</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9</td>
</tr>
<tr>
<td>2014</td>
<td>1</td>
<td>4</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>6</td>
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<tr>
<td>2015</td>
<td>3</td>
<td></td>
<td>2</td>
<td>4</td>
<td></td>
<td></td>
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<td>9</td>
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<tr>
<td>2016</td>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td>8</td>
<td>1</td>
<td></td>
<td></td>
<td>12</td>
</tr>
<tr>
<td>2017</td>
<td>1</td>
<td>2</td>
<td>5</td>
<td>3</td>
<td>11</td>
<td>1</td>
<td></td>
<td></td>
<td>23</td>
</tr>
</tbody>
</table>

Treatment-related complaints formed the majority of complaints, with most involving dissatisfaction with treatment outcomes and unethical or unprofessional behaviour. Other complaints involved miscommunication issues and treatment fees.
Figure 6 shows the number of statutory declaration complaints received by the Singapore Dental Council has been steadily rising since 2014. Between 2016 and 2017, the number of complaints received rose nearly two-fold from 12 to 23 complaints.

The increase in the number of complaint cases is indicative of the public’s rising expectations for dental professionals to maintain the highest standards of moral integrity and professionalism. It is imperative that dental professionals realise the professional and moral duties that they owe to themselves, the profession and the community. The Council is working on revising its Ethical Codes and Guidelines to assist dental professionals in further strengthening the trust and esteem that the public places on the dental profession.
Figure 7 shows the total number of complaints made with a Statutory Declaration in 2017. Out of the 23 complaints received in 2017, 1 was withdrawn, 5 resulted in a letter of advice to the dentist, 3 resulted in a letter of warning, and 11 cases were referred for disciplinary inquiries. The other 1 case was adjourned to the following year.

Intricate and complex cases would require longer decision times to allow for careful consideration of the charges to be meted out to the dental professional involved. Over half of the cases has been adjourned to 2018, awaiting pending results and sentences.
Disciplinary Inquiries

5 disciplinary cases were concluded in 2017. Details of the Disciplinary Committee’s grounds of decisions are published on the SDC website. The highlights of these cases are:

Practising without supervision

Case 1: Dr Sharifah Nazilah Syed Taha, Ms Tan Chu Fei Patricia

Dr Sharifah Nazilah Syed Taha failed to supervise Ms Tan Chu Fei Patricia, an OHT, who had practised without supervision on multiple occasions on 4 days.

Dr Sharifah’s sentence
- Suspension: 3 months
- Fine: $20,000 ($5,000 per incident)
- Censure and undertaking
- Pay cost & expenses

Ms Tan’s sentence
- Suspension: 6 months
- Fine: $8,000 ($3,000 per incident)
- Censure and undertaking

Case 2: Dr Sng Wee Hock, Dr Jun Soo Lee, Dr Park Seunghyun

Dr Sng Wee Hock had failed to supervise Dr Jun Soo Lee over approximately 7 months and about 100 clinic sessions, and Dr Park Seunghyun for over 3 weeks and about 9 clinic sessions.

Dr Sng’s sentence
- Suspension: 19 months
- 15 months on the 1st charge;
- 4 months on the 2nd charge
- Fine: $50,000
- Censure and undertaking
- Pay 90% cost and expenses of legal fees

Dr Park’s sentence
- Suspension: 3 months
- Fine: $8,000
- Censure and undertaking
- Pay 8% cost and expenses of legal fees

Dr Lee’s sentence
- Suspension: 3 months
- Fine: $2,000
- Censure and undertaking
- Pay 2% cost and expenses of legal fees
Professional misconduct

Case 3: Dr Yee Ying Choon

Dr Yee Ying Choon prescribed Ibuprofen, a drug belonging to the class of NSAIDs, to a patient who had an allergy which was noted in his medical history.

The following sentence was ordered:

- Fine: $7,000
- Censure
- Pay cost and expenses of legal fees

Case 4: Dr Chua Chew Kiat Simon Jude

Dr Chua recommended to administer an orthodontic treatment plan despite not having the skill or knowledge to do so and when he should have referred the patient to another dentist with the necessary expertise.

The following sentence was ordered:

- Suspension: 3 months
- Fine: $15,000
- Pay cost and expenses of legal fees
- Must not provide orthodontic services for 24 months starting from date of DC’s decision

Use of non-SDC approved display of titles or designations

Case 5: Dr Saminthalraj Kumar

Dr Saminthalraj Kumar displayed the qualification of “MFDSRCS (England), MFDRCSI (Ireland), MBA (London)” during his correspondence (Dentium SG 4th Anniversary Forum 2016 event speaker and email correspondences to SDC). This title was not entered into the Register or approved by SDC for his use in 2016. Despite SDC’s warning letter sent to him in 2014, Dr Saminthalraj has remained uncompliant.

The following sentence was ordered:

- Fine: $50,000
- Censure and undertaking
- Pay cost and expenses of legal fees
Importance of Ethical Code and Ethical Guidelines

Unexpected adverse outcomes, perceived shortcomings in the quality of care and unexpected costs are usually attributed to the inadequacy of provision of information during consultation and prior to the treatment being rendered.

Council stresses on the importance of informed consent. The onus falls on the dental professional to ensure that the patient is adequately informed about the dental condition and options for treatment so he/she is able to make informed decisions about treatment options. The patient should be made aware of the benefits, risks and possible complications of procedures and alternatives available.

Through the force of legislation under the Dental Registration Act as well as through reference to the Ethical Code and Guidelines, Council implores that dental professionals maintain currency with both documents, and in so doing, uphold the highest standards of professional practice and conduct.

Maintaining the public image of professionalism requires the constant and personal responsibility of every practitioner. The newly revised Ethical Code and Ethical Guidelines is set to be issued in Q3 2018 and enforced in Q1 2019.
Financial Statements

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

AUDITED FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2018

Tan, Chan & Partners
25 Eng Hoon Street Singapore 169726
Tel: 6533 7993 Fax: 6533 6831
WWW.TANCHAN.COM.SG
Singapore Dental Council  
(Statutory board constituted under the Dental Registration Act Chapter 76)  

AUDITED FINANCIAL STATEMENTS  
For the Financial Year Ended 31 March 2018

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<th>Contents</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
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<td>Statement by the Members of Council</td>
<td>1</td>
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<tr>
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<td>2 - 5</td>
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<td>Statement of Financial Position</td>
<td>6</td>
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<td>Statement of Comprehensive Income</td>
<td>7</td>
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<td>Statement of Changes in Fund</td>
<td>8</td>
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<td>Statement of Cash Flows</td>
<td>9</td>
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<tr>
<td>Notes to the Financial Statements</td>
<td>10 - 22</td>
</tr>
</tbody>
</table>
Singapore Dental Council
(Constituted under the Dental Registration Act Chapter 76)

STATEMENT BY THE MEMBERS OF COUNCIL
For the Financial Year ended 31 March 2018

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 Dental Registration Act Chapter 76 (the “Act”) and Statutory Board Financial Reporting Standards in Singapore (“SBFRS”) so as to give a true and fair view of the financial position of the Council as at 31 March 2018, 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

Dr. Chng Chai Kiat
Registrar

Singapore

21 AUG 2018
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 2018

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 of the Council as at 31 March 2018, 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 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 2018, and of the financial performance, changes in fund, 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 on the other information obtained prior to the date of this auditor’s report, 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 2018

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 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 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.

Management and 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 2018

Auditor’s Responsibilities for the Audit of the Financial Statements (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 Act; and

(b) proper accounting and other records required by the Act to be kept, including records of all assets of the Council whether purchased, donated or otherwise.

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.

26 Eng Hoon Street Singapore 169776
Tel: 6533 7383 Fax: 6533 8031
www.tanchan-cesl.com
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 2018

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 Act. This responsibility includes implementing accounting and internal controls as management determines are necessary to enable compliance with the provisions of the Act.

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 Act.

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 accounting and internal control system, non-compliances may nevertheless occur and not be detected.

Tan, Chan & Partners
Public Accountants and Chartered Accountants
Singapore

21 AUG 2018
Singapore Dental Council
(Constituted under the Dental Registration Act, Chapter 76)

STATEMENT OF FINANCIAL POSITION
As at 31 March 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**ASSETS**

*Non-current assets*

<table>
<thead>
<tr>
<th>Plant and equipment</th>
<th>4</th>
<th>2,385</th>
<th>1,746</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intangible asset</td>
<td>5</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

| Total assets        |       | 2,145,625 | 1,499,900 |

**Current assets**

| Prepayments         | 3,216 | 641     |
| Other receivables   | 81,054| 29,762  |
| Cash and bank deposits | 2,058,970 | 1,467,751 |

| Total assets        |       | 2,143,240 | 1,498,154 |

**LIABILITIES AND EQUITY**

*Non-current liability*

| Fees received in advance | 8     | 461,000   | 8,575   |

**Current liabilities**

| Fees received in advance | 8     | 626,100   | 487,725 |
| Other payables           | 9     | 341,300   | 188,527 |
| Contribution to consolidated fund | 10 | -     | -     |

| Total liabilities and equity |       | 967,400   | 676,252 |

**Equity**

| Accumulated fund        | 717,225 | 815,073   |

| Total liabilities and equity |       | 2,145,625 | 1,499,900 |

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 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Practising certificate fee</td>
<td>658,500</td>
<td>627,238</td>
</tr>
<tr>
<td>Registration fee</td>
<td>66,200</td>
<td>79,600</td>
</tr>
<tr>
<td>Specialist registration fee</td>
<td>30,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Extension of registration fee</td>
<td>1,260</td>
<td>1,725</td>
</tr>
<tr>
<td>Restoration fee</td>
<td>400</td>
<td>-</td>
</tr>
<tr>
<td>Certificate of good standing</td>
<td>5,640</td>
<td>2,490</td>
</tr>
<tr>
<td>Certified true copy of certificate of registration</td>
<td>675</td>
<td>750</td>
</tr>
<tr>
<td>Displayable qualification</td>
<td>5,600</td>
<td>1,800</td>
</tr>
<tr>
<td>Examination fee</td>
<td>28,500</td>
<td>34,750</td>
</tr>
<tr>
<td>Mailing</td>
<td>3,990</td>
<td>360</td>
</tr>
<tr>
<td>Fines</td>
<td>20,675</td>
<td>530</td>
</tr>
<tr>
<td>Government grant</td>
<td>-</td>
<td>406,385</td>
</tr>
<tr>
<td>Interest income</td>
<td>687</td>
<td>688</td>
</tr>
<tr>
<td>Recovery of legal cost</td>
<td>425,379</td>
<td>130,000</td>
</tr>
<tr>
<td>Other income</td>
<td>-</td>
<td>115</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td>1,247,506</td>
<td>1,296,431</td>
</tr>
</tbody>
</table>

Less: Operating expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation of plant and equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>406</td>
</tr>
<tr>
<td></td>
<td></td>
<td>425</td>
</tr>
<tr>
<td>Manpower and related costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>11</td>
<td>522,895</td>
</tr>
<tr>
<td></td>
<td></td>
<td>491,900</td>
</tr>
<tr>
<td>Maintenance of computer/software</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12</td>
<td>146,401</td>
</tr>
<tr>
<td></td>
<td></td>
<td>106,327</td>
</tr>
<tr>
<td>Rental expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12</td>
<td>86,878</td>
</tr>
<tr>
<td></td>
<td></td>
<td>72,009</td>
</tr>
<tr>
<td>Solicitor’s fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>472,267</td>
</tr>
<tr>
<td></td>
<td></td>
<td>193,039</td>
</tr>
<tr>
<td>Other operating expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>116,507</td>
</tr>
<tr>
<td></td>
<td></td>
<td>70,047</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>1,345,354</td>
<td>933,747</td>
</tr>
</tbody>
</table>

(Deficit)/surplus before contribution to consolidated fund

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(97,848)</td>
<td>362,684</td>
</tr>
</tbody>
</table>

Contribution to consolidated fund

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribution to consolidated fund</td>
<td>-</td>
</tr>
</tbody>
</table>

Net (deficit)/surplus for the year, representing total comprehensive (loss)/income for the financial year

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net (deficit)/surplus for the year</td>
<td>(97,848)</td>
</tr>
<tr>
<td>representing total comprehensive (loss)/income for the financial year</td>
<td>362,684</td>
</tr>
</tbody>
</table>

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 2018

<table>
<thead>
<tr>
<th>Description</th>
<th>Accumulated fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>As at 01 April 2016</td>
<td>452,389</td>
</tr>
<tr>
<td>Net surplus for the financial year, representing total comprehensive income</td>
<td>362,684</td>
</tr>
<tr>
<td>As at 31 March 2017</td>
<td>815,073</td>
</tr>
<tr>
<td>Net deficit for the financial year, representing total comprehensive loss</td>
<td>(97,848)</td>
</tr>
<tr>
<td>As at 31 March 2018</td>
<td>717,225</td>
</tr>
</tbody>
</table>

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 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**Operating activities**

(Deficit)/surplus before contribution to consolidated fund

$$97,848$$  
362,684

**Adjustment for:**

- Depreciation of plant and equipment:  
  4  406  425

- Interest income:  
  687  688

- Government grant:  
  10  -  (406,385)

Total adjustment:  
$$98,129$$  
(43,964)

**Changes in working capital:**

- Prepayments:  
  2,575  478

- Other receivables:  
  51,292  12,259

- Fees received in advance:  
  590,800  519,138

- Other payables:  
  152,773  (198,522)

Net cash flows generated from/(used in) operations:  
$$591,577$$  
(749,843)

Interest received:  
687  688

Net cash flows generated from/(used in) operating activities:  
$$592,264$$  
(749,155)

**Investing activity**

- Purchase of plant and equipment:  
  4  (1,045)  -

Net cash flow used in investing activity:  
$$1,045$$  
-

**Financing activity**

- Government grant received from Ministry of Health:  
  -  406,385

Net cash flow generated from financing activity:  
$$406,385$$  
-

Net changes in cash and cash equivalents:  
$$591,219$$  
(342,770)

Cash and cash equivalents at beginning of financial year:  
$$1,467,751$$  
1,810,521

Cash and cash equivalents at end of financial year:  
$$2,058,970$$  
1,467,751

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 2018

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 board 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 therapists;
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 2018 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 Changes in accounting policies

On 01 April 2017, the Council has adopted all the new and revised standards and Interpretations of SB-FRS that are effective for annual periods beginning on or after 01 April 2017. The adoption of these standards and interpretations do not have any 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 2018

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

2.3 New or revised accounting standards and interpretations

Certain new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 01 April 2018 and which has not been early adopted by the Council in preparing these financial statements. None of these are expected to have a significant impact on the Council's financial statements.

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:

<table>
<thead>
<tr>
<th>Item</th>
<th>Estimated useful lives</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office equipment</td>
<td>8 years</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>3 years</td>
</tr>
<tr>
<td>Ceremony gowns</td>
<td>8 years</td>
</tr>
<tr>
<td>Renovations</td>
<td>3 years</td>
</tr>
</tbody>
</table>

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

2.6 Intangible assets

Intangible assets acquired separately are measured initially at cost. Following initial acquisition, intangible assets are measured at cost less any accumulated amortisation and accumulated impairment losses.

Intangible assets with finite useful lives are amortised over the estimated useful lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method are reviewed at least at each reporting date.

Computer software

Acquired computer software licences are initially capitalised on the basis of the costs incurred to acquire and prepare the software for its intended use. Direct expenditure which enhances or extends the performance of computer software beyond its specifications and which can be reliably measured is added to the original cost of the software. Costs associated with maintaining computer software are recognised as an expense as incurred.

Computer software licences are subsequently carried at cost less accumulated amortisation and accumulated impairment losses. These costs are amortised over their estimated useful lives of 3 years.

2.7 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.

2.8 Loans and receivables

Loans and receivables are initially recognised at their fair values plus transaction costs and subsequently carried at amortised cost using the effective interest method, less accumulated impairment losses. Gains and losses are recognised in profit or loss when the loans and receivables are derecognised or impaired, and through the amortisation process.
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont’d)

2.8 Loans and receivables (cont’d)

A financial asset is derecognised when the contractual right to receive cash flows from the asset has expired or the Council has transferred substantially all risks and rewards of the asset. On de-recognition of a financial asset, the difference between the carrying amount and the sum of the consideration received is recognised in profit or loss.

2.9 Cash and cash equivalents

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

2.10 Impairment of financial assets

The Council assesses at the end of each reporting period whether there is any objective evidence that a financial asset is impaired.

If there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the assets’ carrying amount and the present value of estimated future cash flows discounted at the financial asset’s original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in profit or loss.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed. Any subsequent reversal of an impairment loss is recognised in profit or loss, to the extent that the carrying value of asset does not exceed its amortised cost at the reversal date.

2.1 Financial liabilities

Financial liabilities are recognised when, and only when, the Council becomes a party to the contractual provisions of the financial instrument. Financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction costs. After initial recognition, financial liabilities are subsequently measured at amortised cost using the effective interest method. Gains or losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires.
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont’d)

2.12 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.

2.13 Income recognition

Income is recognised to the extent that it is probable that the economic benefits will flow to the Council and the income can be reliably measured and when the specific criteria for each of the Council’s activities are met as follows:

Fees

Registration, restoration, certificate of good standing, certified copy of certificate, displayable qualification, examination fee, extension of registration fee, special registration fee, mailing and fines are recognised upon receipt.

Practising certificate fees are recognised on a straight-line basis over the term of validity period of certificate.

Interest income

Interest income is recognised on accrual basis using effective interest method.

Other income

Other income is recognised upon receipt.

Government grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the balance sheet and is amortised to profit or loss over the expected useful life of the relevant asset by equal annual instalments.
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont’d)

2.14 Leases

Operating lease - when the Council is the lessee

Leases where substantially all of the risks and rewards incidental to the ownership are retained by the lessors are classified as operating leases. Payments made under operating leases (net of incentives received from the lessors) are recognised in profit or loss on a straight-line basis over the period of the lease.

Contingent rents are recognised as expense in profit or loss when incurred.

2.15 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.

2.16 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 boards, Organs of the State and individuals who are key management personnel or close member of their families.

2.17 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.
Singapore Dental Council
(Constituted under the Dental Registration Act Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont’d)

2.17 Contingencies (cont’d)

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

No significant judgement was made by the management in the process of applying the Council’s accounting policies nor were there key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

4. PLANT AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>Office Equipment</th>
<th>Computer equipment</th>
<th>Ceremony Gowns</th>
<th>Renovation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As at 01 April 2016 and 31 March 2017</td>
<td>21,417</td>
<td>34,220</td>
<td>8,274</td>
<td>89,241</td>
<td>153,152</td>
</tr>
<tr>
<td>Additions</td>
<td>1,045</td>
<td></td>
<td></td>
<td></td>
<td>1,045</td>
</tr>
<tr>
<td>As at 31 March 2018</td>
<td>22,462</td>
<td>34,220</td>
<td>8,274</td>
<td>89,241</td>
<td>154,197</td>
</tr>
<tr>
<td><strong>Accumulated</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As at 01 April 2016</td>
<td>19,246</td>
<td>34,220</td>
<td>8,274</td>
<td>89,241</td>
<td>150,981</td>
</tr>
<tr>
<td>Depreciation</td>
<td>425</td>
<td></td>
<td></td>
<td></td>
<td>425</td>
</tr>
<tr>
<td>As at 31 March 2017</td>
<td>19,671</td>
<td>34,220</td>
<td>8,274</td>
<td>89,241</td>
<td>151,406</td>
</tr>
<tr>
<td>Depreciation</td>
<td>406</td>
<td></td>
<td></td>
<td></td>
<td>406</td>
</tr>
<tr>
<td>As at 31 March 2018</td>
<td>20,077</td>
<td>34,220</td>
<td>8,274</td>
<td>89,241</td>
<td>151,812</td>
</tr>
<tr>
<td><strong>Net carrying amount</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As at 31 March 2018</td>
<td>2,385</td>
<td></td>
<td></td>
<td></td>
<td>2,385</td>
</tr>
<tr>
<td>As at 31 March 2017</td>
<td>1,746</td>
<td></td>
<td></td>
<td></td>
<td>1,746</td>
</tr>
</tbody>
</table>
5. **INTANGIBLE ASSET**

   **Cost**
   As at 01 April 2016, 31 March 2017 and 31 March 2018  
   accumulated amortisation  
   As at 01 April 2016, 31 March 2017 and 31 March 2018  
   **Net carrying amount**
   As at 31 March 2018  
   As at 31 March 2017  

6. **OTHER RECEIVABLES**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposits</td>
<td>17,562</td>
<td>17,562</td>
</tr>
<tr>
<td>Amount due from a related party</td>
<td>35,463</td>
<td>11,878</td>
</tr>
<tr>
<td>Sundry receivables</td>
<td>27,020</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous receivables</td>
<td>1,009</td>
<td>322</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>81,054</td>
<td>29,762</td>
</tr>
</tbody>
</table>

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

7. **CASH AND BANK DEPOSITS**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank</td>
<td>1,371,775</td>
<td>780,536</td>
</tr>
<tr>
<td>Fixed deposit</td>
<td>687,195</td>
<td>687,195</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,058,970</td>
<td>1,467,751</td>
</tr>
</tbody>
</table>

Fixed deposits are placed with banks for a period of 18 months (2017: 18 months) and bear interest rate of 0.10% (2017: 0.10%) per annum.
NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2018

8. FEES RECEIVED IN ADVANCE

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Practising certificate fees received:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- due within 12 months</td>
<td>626,100</td>
<td>487,725</td>
</tr>
<tr>
<td>- due after 12 months</td>
<td>461,000</td>
<td>8,575</td>
</tr>
<tr>
<td>Total</td>
<td>1,087,100</td>
<td>496,300</td>
</tr>
</tbody>
</table>

9. OTHER PAYABLES

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accruals</td>
<td>249,319</td>
<td>48,202</td>
</tr>
<tr>
<td>Amounts due to related parties</td>
<td>81,747</td>
<td>117,639</td>
</tr>
<tr>
<td>Sundry payables</td>
<td>10,234</td>
<td>22,686</td>
</tr>
<tr>
<td>Total</td>
<td>341,300</td>
<td>188,527</td>
</tr>
</tbody>
</table>

Amounts due to related parties are non-trade, unsecured, non-interest bearing and with credit term of 30 days.

10. CONTRIBUTION TO CONSOLIDATED FUND

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

In lieu of income tax, the Council is required to make contribution to the Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A) and in accordance with the Financial Circular Minute No. M5/2005.

Contribution for the financial year is determined based on 17% of net surplus for the financial year.

<table>
<thead>
<tr>
<th>Statutory contributions to consolidated fund</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net (deficit)/surplus for the financial year</td>
<td>(97,848)</td>
<td>362,684</td>
</tr>
<tr>
<td>Exempt income - Grant received from Ministry of Health</td>
<td>-</td>
<td>(406,385)</td>
</tr>
<tr>
<td>Amount subject for contributions to consolidated fund</td>
<td>(97,848)</td>
<td>(43,701)</td>
</tr>
<tr>
<td>Current year provision</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
11. MANPOWER AND RELATED COSTS

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff salaries and bonuses</td>
<td>422,255</td>
<td>407,005</td>
</tr>
<tr>
<td>Employer’s contributions to Central Provident Fund</td>
<td>49,245</td>
<td>51,056</td>
</tr>
<tr>
<td>Payroll, finance management, IT administrative and HR</td>
<td>17,861</td>
<td>11,687</td>
</tr>
<tr>
<td>Casual labour &amp; temporary staff</td>
<td>27,589</td>
<td>17,009</td>
</tr>
<tr>
<td>Other benefits</td>
<td>5,545</td>
<td>5,143</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>522,595</strong></td>
<td><strong>491,900</strong></td>
</tr>
</tbody>
</table>

12. RENTAL EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental of equipment</td>
<td></td>
<td>4,591</td>
<td>3,498</td>
</tr>
<tr>
<td>Rental of premises</td>
<td>14</td>
<td>82,287</td>
<td>68,511</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>86,878</strong></td>
<td><strong>72,009</strong></td>
</tr>
</tbody>
</table>

13. OTHER OPERATING EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountancy fee</td>
<td>10,058</td>
<td>10,058</td>
</tr>
<tr>
<td>Bank charges</td>
<td>7,698</td>
<td>1,991</td>
</tr>
<tr>
<td>Ceremonies and celebration</td>
<td>7,491</td>
<td>8,486</td>
</tr>
<tr>
<td>Examination</td>
<td>42,265</td>
<td>2,535</td>
</tr>
<tr>
<td>Office supplies</td>
<td>3,909</td>
<td>7,722</td>
</tr>
<tr>
<td>Miscellaneous expenses</td>
<td>45,086</td>
<td>39,255</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>116,507</td>
<td>70,047</td>
</tr>
</tbody>
</table>

14. 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.
14. COMMITMENTS (Cont’d)

The future minimum lease payable under non-cancellable operating lease contracted for at the end of the reporting period but not recognised as liability is as follows:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating lease payments due:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- within one year</td>
<td>74,739</td>
<td>49,826</td>
</tr>
<tr>
<td>- later than one year but not later than five years</td>
<td>124,565</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>199,304</strong></td>
<td><strong>49,826</strong></td>
</tr>
</tbody>
</table>

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2018 amounted to $82,287 (2017: $68,511) (Note 12).

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

15. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS

The Council is a statutory board incorporated under the Ministry of Health. As a statutory board, all government ministries, departments, other statutory boards and Organ 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:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balances with related parties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ministries and Statutory Boards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Amount due from Dental Specialists Accreditation Board</td>
<td>35,463</td>
<td>11,898</td>
</tr>
<tr>
<td>- Amount due to Singapore Medical Council</td>
<td>8,227</td>
<td>117,639</td>
</tr>
<tr>
<td>- Amount due to Ministry of Health</td>
<td>6,707</td>
<td>-</td>
</tr>
<tr>
<td>- Amount due to Ministry of Finance</td>
<td>66,813</td>
<td>-</td>
</tr>
</tbody>
</table>
Singapore Dental Council
(Constituted under the Dental Registration Act Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2018

15. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS (Cont’d)

<table>
<thead>
<tr>
<th>Transactions with related parties</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Singapore Medical Council</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>- Expenses paid on behalf of the Council</td>
<td>419,039</td>
<td>545,524</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Expenses paid on behalf of the related party</td>
<td>20,850</td>
<td>22,741</td>
</tr>
<tr>
<td>- Grant received</td>
<td>-</td>
<td>406,385</td>
</tr>
<tr>
<td>Ministry of Finance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Surcharge fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Lease renewal penalty charged</td>
<td>53,037</td>
<td>9,000</td>
</tr>
<tr>
<td></td>
<td>13,776</td>
<td></td>
</tr>
</tbody>
</table>

16. 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 in the objectives, policies or processes during the financial year ended 31 March 2018 and 31 March 2017 respectively.

The Council is not subjected to externally imposed capital requirements.

17. FINANCIAL RISK MANAGEMENT

17.1 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.
17. FINANCIAL RISK MANAGEMENT (Cont’d)

17.2 Fair value of financial assets and financial liabilities

The carrying amount of other receivables (Note 6), cash and bank deposits (Note 7) and other payables (Note 9) are assumed to approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

17.3 Financial instruments by categories

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

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other receivables</td>
<td>6</td>
<td>81,054</td>
</tr>
<tr>
<td>Cash and bank deposits</td>
<td>7</td>
<td>2,058,970</td>
</tr>
<tr>
<td>Loans and receivables carried at amortised cost</td>
<td>2,140,024</td>
<td>1,497,513</td>
</tr>
<tr>
<td>Financial liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other payables, representing financial liability carried at amortised cost</td>
<td>9</td>
<td>341,300</td>
</tr>
</tbody>
</table>
SDC Event Highlights

Dentist’s Pledge Affirmation Ceremony 25th August 2017

At the Dentist’s Pledge Affirmation Ceremony, newly registered dentists would affirm and sign the Pledge in the presence of our Guest-of-Honour, Council Members, faculty and fellow Dental practitioners, to instill and remind them of their responsibilities to uphold high professional and ethical standards as they embark on their dentistry career.

The event was graced by Guest-of-Honour, Minister of Health, Mr Gan Kim Yong who addressed his speech to Council Members, faculty members from the National University of Singapore, fellow dental practitioners and newly registered dentists.

128 dentists took part in the pledge to affirm that they would uphold professional and ethical practices.
Led by the Valedictorian of the year, Mr Shawn Tan and newly registered dentists took the pledge solemnly.

The Council members, seated on stage, witnessed the new batch of dentists becoming a part of the dental fraternity.

Minister (second from right), President/SDC (right), Chief Dental Officer/Registrar/SDC (third from right) and distinguished guests at the reception.
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