

Singapore Dental Council Annual Report 2018



Contents

President's Message	2
Singapore Dental Council Members	4
Council Members from 1 May 2018 to 30 April 2021	7
Committee Members (term from 1 May 2018 to 30 April 2021)	8
Highlights of 2018	15
Register of Dental Professionals	16
Register of Dental Practitioners	16
Gender Distribution of Dental Practitioners	17
Age of Dental Practitioners	18
Dentists	18
Oral Health Therapists	20
Nationalities of Dental Practitioners	21
Dentist Register (General Dental Practitioners and Dental Specialists)	22
5-year Growth of Dentists from 2014 to 2018	24
Country of Basic Qualification	26
Specialists	30
Oral Health Therapists (OHTs) Register	32
OHTs by Registration Type (Part I/ Part II)	33
Part I OHTs	34
OHTs' Citizenship	35
Continuing Professional Education (CPE)	37
Professional Conduct	38
Highlights of Disciplinary Committee cases and decisions	40
Inspection of Practices	43
Summary of Inspection findings and themes	43
Online Inspections	43
Dentist's Pledge Affirmation Ceremony 2018	44
Event Highlights of 2018	47
SDC Appreciation Dinner 2018	47
SDC Audited Financial Statements for the Financial Year Ended 31 March 2019	49
Contact Information	74

Singapore Dental Council Annual Report 2018



PROFESSOR CHEW CHONG LIN
PRESIDENT
SINGAPORE DENTAL COUNCIL

President's Message

The year of 2018 marked significant changes to the Council. As 12 Council members who were elected in April 2015 served their final term in office, a new Council was appointed and elected to serve the dental fraternity from 1 May 2018 to 30 April 2021. I am pleased to have been re-elected as President of the Singapore Dental Council, and am delighted to serve Council for another term.

The 2018 election saw 97% of dentists cast their votes to select trusted candidates from the dental fraternity to promote high standards of oral health and the interests of the dental profession in Singapore. The large proportion of dental practitioners taking the time and effort to cast their vote is testament to the confidence and closeness of the dental fraternity, highlighting how each individual is cognizant of his/her role to play in this self-regulated profession.

Publication of Ethical Code and Ethical Guidelines

A significant publication, the SDC Ethical Code and Ethical Guidelines (ECEG), was published and would come into force on 1 January 2019. The Council collaborated closely with professional bodies like the Singapore Dental Association to hold various engagement sessions leading to the

release of the ECEG. The ECEG was officially announced by the Minister for Health, Mr Gan Kim Yong at the SDC Dentists Pledge Affirmation Ceremony in August.

The revised ECEG aims to serve as a purposeful guide to help dental practitioners navigate the evolving and challenging landscape of dentistry. While the advancement of technology is undoubtedly a positive development, it has brought along new ethical grey areas which dental practitioners need to traverse with care. In this vein, the ECEG was revised in tandem with the changing technological platforms through which the practice of dentistry can be propagated, from remote consultations to the use of social media to promote one's practice.

The profession of dentistry in Singapore must progress and evolve with the rapid advancement of technology without compromising on professional ethics and conduct. It is of paramount importance to anticipate such changes, as the Council must stand ready to adapt swiftly to these developments.

Concluded studies of the Oral Health Therapists Work Scope Expansion Work Group

The Oral Health Therapists Work Scope Expansion Work Group concluded their studies and presented their findings to the Council for

consideration of their plans. The Workgroup aims to look at expanding the work scope of Oral Health Therapists gradually, predicating the initiative first in public institutions before extending it to the private sector. The crux of the work lies with nurturing the Oral Health Therapists (OHTs) to be future-ready.

The Association for Oral Health Therapists (Singapore) will step forth and look into conducting dialogue sessions with other dental professional bodies and stakeholders to gain insight and feedback on the implementation process. It is with the hope that the implementation of this multi-year initiative will allow OHTs to have a greater breadth of career opportunities and pathways.

Building a more robust supervisory regime for Dentists under Conditional Registration and Oral Health Therapists under Part II of the OHT register

Professional conduct remains a key area of concern for the Council, and is the focus of the Council's regulatory enforcement work. In 2018, the supervisory management framework for Conditionally-registered dentists and Oral Health Therapists under Part II of the Register was further revised and strengthened to reflect the growing exigencies of upholding patient safety.

A more robust policy of managing these groups of dental practitioners with the interests of patient safety in mind was implemented. As

patient safety and public health continue to play an important role in the orientation and direction of our policies, Council will strive to continually review and refine these areas of enforcement.

Looking ahead

The newly-elected Council plans to hold regular engagement sessions with stakeholders and dental practitioners to share its thoughts and gather feedback so as to have a better sensing of the key issues facing the dental community in Singapore in the coming years. We will also take lessons from the work that has been done by dental councils of other jurisdictions and adapt good practices to improve on our governance. It is imperative for dental associations and bodies to embrace the spirit of collaboration and teamwork with the Council, propagate the interests of the profession with the highest standards of professionalism and integrity and most importantly, to uphold patient safety.

Finally, I would like to extend my appreciation to the Secretariat who has worked very hard to administer the policies that were robustly deliberated and endorsed during Council meetings. I would also like to thank the immediate past and current batch of new Council members for their tireless efforts in providing their indispensable comments for the policies that were debated. Your contributions have been invaluable to the progress of the dental fraternity.



**PROFESSOR CHEW CHONG LIN
PRESIDENT
SINGAPORE DENTAL COUNCIL**

Singapore Dental Council Members



From left to right

Back row:

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

Middle row:

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

Front row:

Ms Lee Yong Ching Margaret, Dr Chng Chai Kiat, Prof Chew Chong Lin, Ms Lee Show Feai



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 from 1995 – 2000 and Director of Graduate Dental studies of the Faculty of Dentistry, NUS 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, Ministry of Health from 1989 - 1994 & 2000 - 2005. Prof Chew still actively mentors countless future leaders for the dental fraternity.



Dr 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. Dr 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.



Clinical A/Prof Tseng Seng Kwong Patrick is the Chairman of the Dental Specialist Accreditation Board, 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 postgraduate 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, Singapore 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, Complaint and Health committees.



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

Council Members from 1 May 2018 to 30 April 2021)

Appointed Members

President

Prof Chew Chong Lin¹

Clinical A/Prof Tseng Seng Kwong
Patrick

Mr Ong Ming Da

Registrar

Dr Chng Chai Kiat²

Dr Shahul Hameed

Ms Lee Yong Ching Margaret³

Ms Lee Show Feai⁴

Elected Members

Dr Ang Ee Peng Raymond

Dr Chang Kok Meng

Dr Aw Kian Li Andrew

Dr Kuan Chee Keong

Dr Seah Tian Ee

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

Council Secretariat (as of 30 April 2019)

Executive Secretary

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

Assistant Executive Secretary

Dr Chay Pui Ling

Assistant Executive Secretary

Dr Ng Jing Jing

Assistant Executive Secretary

Dr Goh Aik Wei

Deputy Manager

Mr Rick Sim

Assistant Manager

Ms Chen Ruobing

Assistant Manager

Ms Lim Jie Wen

Senior Executive

Ms Angel Lim

Senior Executive

Ms Soh Min Min

Executive

Mr Ng Jie Jun

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

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

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

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

Committee Members (term from 1 May 2018 to 30 April 2021)

Complaints Panel

Chairman Clinical 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

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 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

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

Dr Lee Chee Wee

Dr Phay Yew Ming

Dr Tan Ken

Dr Lye Kok Weng

Dr Ong Meng Ann Marianne

Oral Health Therapists

Ms Goo Sok Huan

Ms Satya Bhama Devi d/o Narpal

Ms Juginder Kaur

Ms Wong Lee Fon Serene

Laypersons

Prof Samir Attallah

A/Prof Victor Savage

A/Prof Siow Jin Keat

Dr Boey Wah Keong

Dr Chong Jin Long

Mr Balasubramaniam Janamanchi

Mr Chan Kok Way

Mr Vijai Parwani

Mrs Noorhayati Quek

Mr Philip Leong

Mr Stanley Low

Mr Mansoor Hassanbhai

Mr Yogeewaran s/o Sivasithamparam

Mr David Lee Kay Tuan

Ms Seah Soon Peng

Mr Moochhala Aliasgar as
Mohamedbhai

A/Prof Audrey Chia

A/Prof Tay Cho Jui

A/Prof Alex Qiang Chen

Dr Cecilia Chu

Dr Rachael Pereira

Dr Tyrone Goh

Ms Chiang Hui Xian Mindy

Mr Michael Ong Kah Leong

Mr Lim Peng Hong

Mr Chua Thian Huat

Mr Rajesh Vaswani

Mr Teh Joo Heng

Mr Henry Tan Song Kok

Ms Chng Mui Lee, Cecilia

Ms Yeap Lay Huay

Mr Eric Lim Yew Tou

Disciplinary Committee

Panel of Chairmen for Disciplinary Committee

A/Prof Neo Chiew Lian Jennifer	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

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

Credentials Committee

Chairman Dr Aw Kian-Li Andrew

Members

A/Prof Jennifer Neo Chiew Lian	A/P Keson Tan Beng Choon
Dr Chan Siew Luen	Dr Ong Kheng Kok
	Dr Thean Tsin Piao

The Credentials Committee makes recommendations on the criteria of Displayable Qualifications and applications to display qualifications that are not basic degrees.

Oral Health Therapists Accreditation Committee

Chairman Dr Chng Chai Kiat

Members

Dr Anshad Ansari	Dr Eu Oy Chu
Dr Koh Chu Guan	Mr Ong Ming Da
Ms Lee Yong Ching Margaret	Ms Poon Chew King Judith
Ms Sree Gaithiri D/O Kunnasegaran	Ms Tham Kui Wah

The Oral Health Therapists Accreditation Committee determines registration conditions and recommends courses for continuing professional education for OHTs.

Oral Health Therapists Work Scope Expansion Workgroup

Chairman Dr Aw Kian-Li Andrew

Members

Dr Anshad Ansari

Dr Eu Oy Chu

Ms Ang Wei Wei

Ms Lee Yong Ching Margaret

Ms Sree Gaithiri D/O Kunnasegaran

Ms Yap Xin Ying

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

Audit Committee

Chairman Dr Ang Ee Peng Raymond

Members

Dr Chang Kok Meng

Dr Kuan Chee Keong

Mr Ng Weng Sui Harry

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.

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 Jenn

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

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

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.

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

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.

Dental Registration Act Review Committee

Chairman Dr 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

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.

Committee for Dental Procedure Accreditation

Chairman Dr 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

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

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

Transition page to Statistics

Highlights of 2018

New Registrants

123 Dentists

(excluding dentists converted from Conditional Registration)

28 Oral Health Therapists

Number of Dentists converted from Conditional Registration to Full Registration

36

Number of Oral Health Therapists converted from Part II to Part I

10

Dental professionals from

31 countries

Dentists' Practising Certificates renewed

2128

Number of registrable basic dental qualifications

57

Number of Statutory Complaints received

21

Recognised Specialities

7

Displayable Qualifications

228

Revised

Ethical Code and Ethical Guidelines

(In force with effect from 1 January 2019)

Register of Dental Professionals

Register of Dental Practitioners

The total number of dentists (comprising 305 Dental Specialists and 2058 General Dental Practitioners) as of 31 December 2018 was 2363, a 3% increase from 2293 at the end of 2017. The total number of Oral Health Therapists (comprising 229 Dental Therapist & Hygienist, 147 Dental Therapist and 13 Dental Hygienist) decreased by 6% from 416 at the end of 2017 to 389 at the end of 2018.

As of 2018, 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 2018 was 5,638,700.

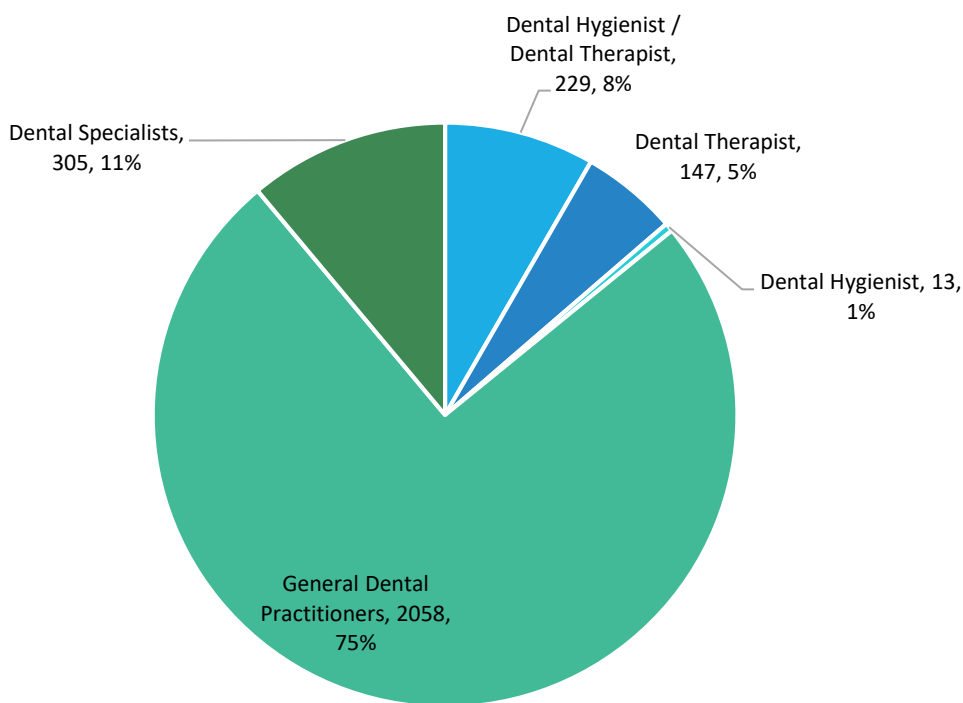


FIGURE 1: COMPOSITION OF REGISTER BY DENTAL PROFESSION IN 2018

Gender Distribution of Dental Practitioners

The percentage of female dentists has been increasing from 47.5% at the end of 2014 to 50.5% at the end of 2018. There were more female (88%) than male (12%) OHTs since 2014 as shown.

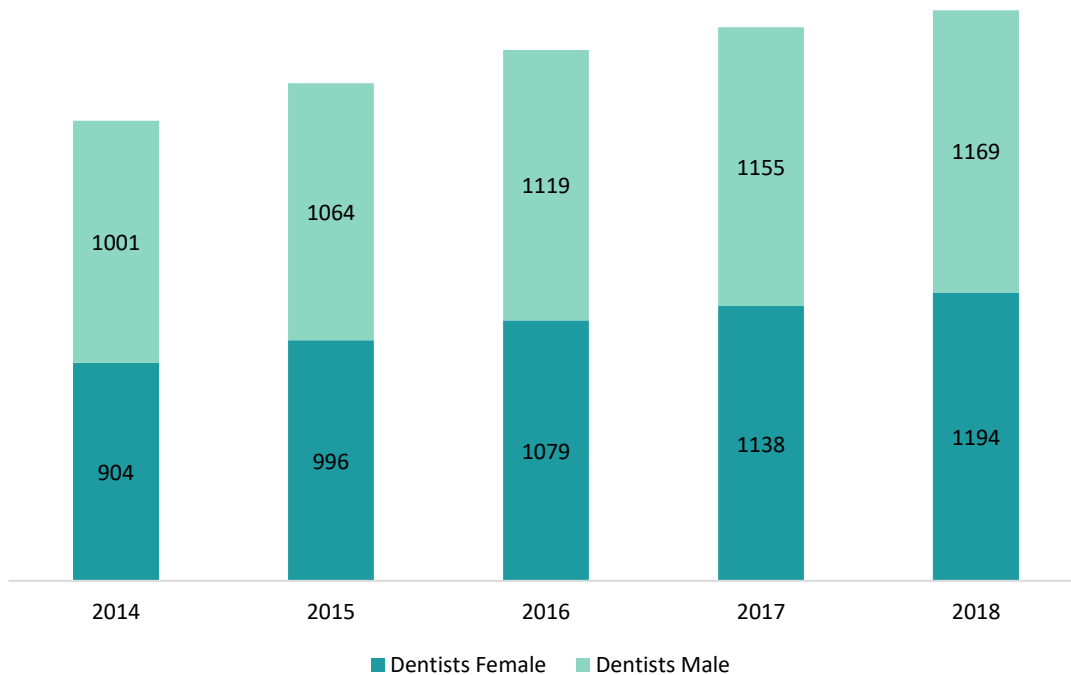


FIGURE 2: NUMBER OF DENTISTS BY GENDER FROM 2014 TO 2018

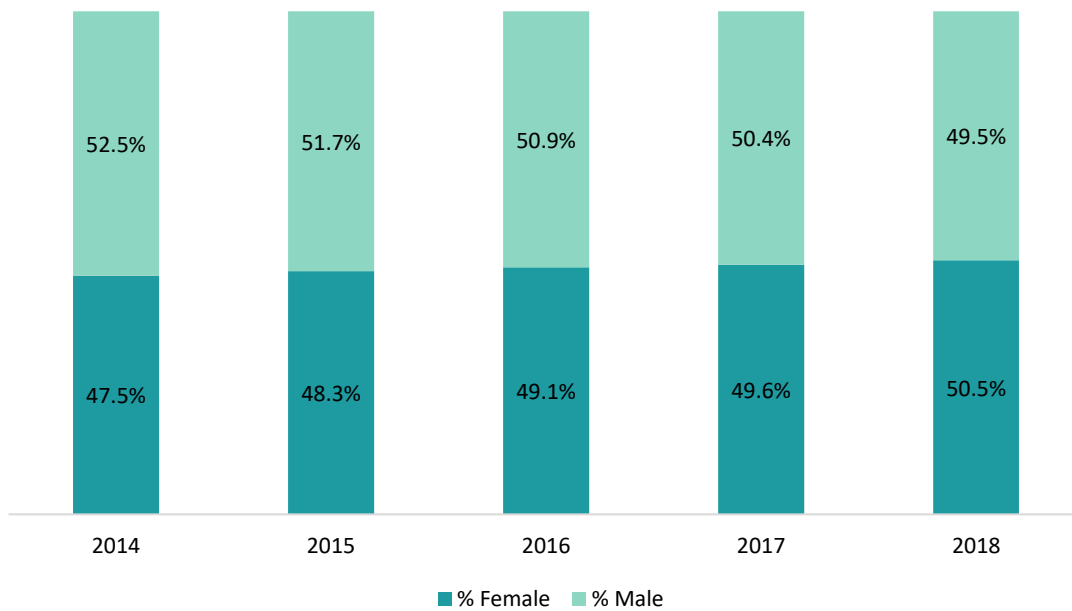


FIGURE 3: PERCENTAGE OF DENTISTS BY GENDER FROM 2014 TO 2018

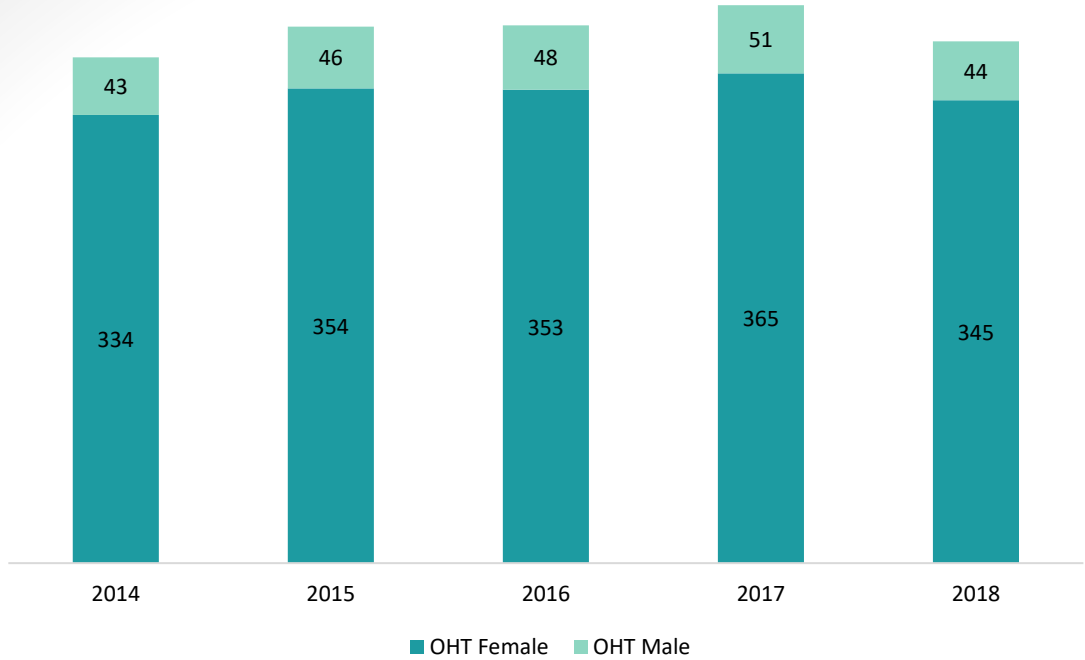


FIGURE 4: NUMBER OF ORAL HEALTH THERAPISTS BY GENDER FROM 2014 TO 2018

Age of Dental Practitioners

Dentists

There were 42% who were 35 years and younger, 31% between 36 to 50 years old, 24% between 51 to 70 years old and 3% above 71 years old as of 2018. Since 2014, the number of dentists 35 years old and below were the main contributors to the increase in number of dentists.

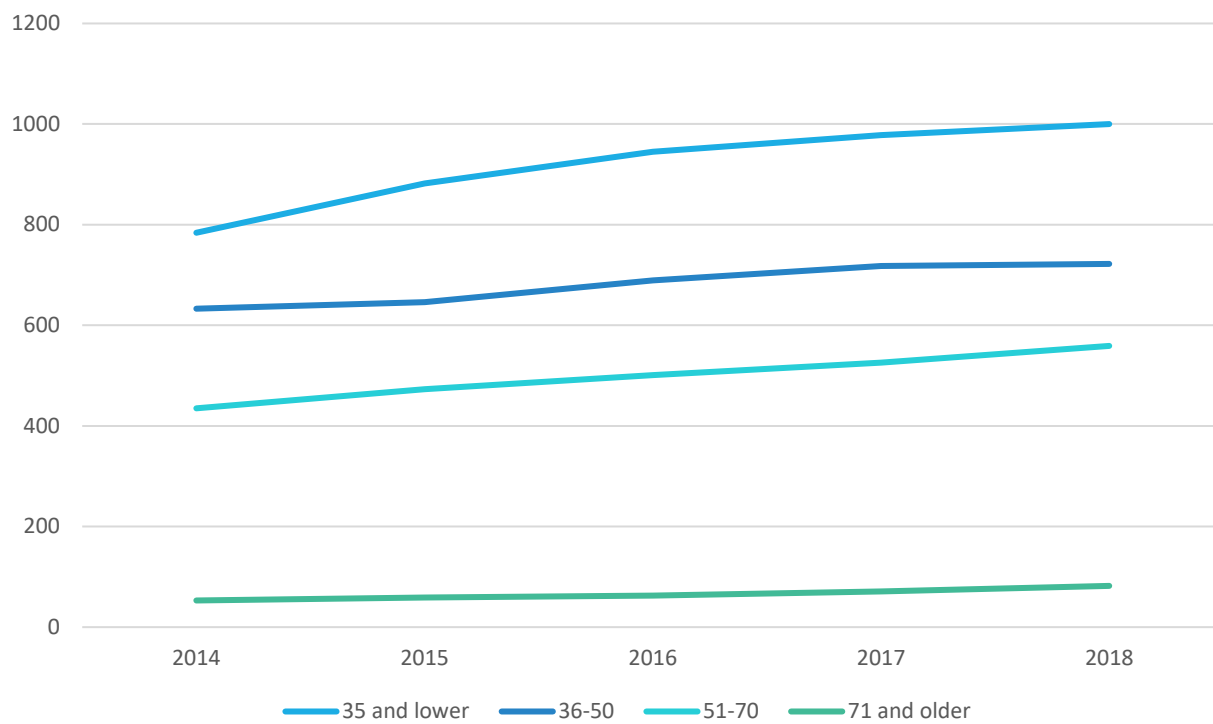


FIGURE 5: DENTISTS BY AGE GROUP FROM 2014 TO 2018

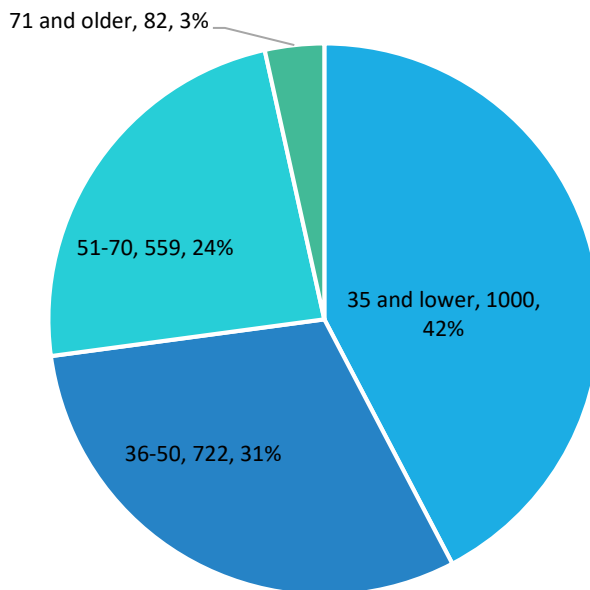


FIGURE 6: DENTISTS BY AGE GROUP AS AT 2018

Oral Health Therapists

There were 61% aged 35 years and below, 8% between 36 to 50 years old, 30% between 51 to 70 years old and 1% above 71 years old, as of 2018. 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 36 to 70 years old from the end of 2017 to the end of 2018.

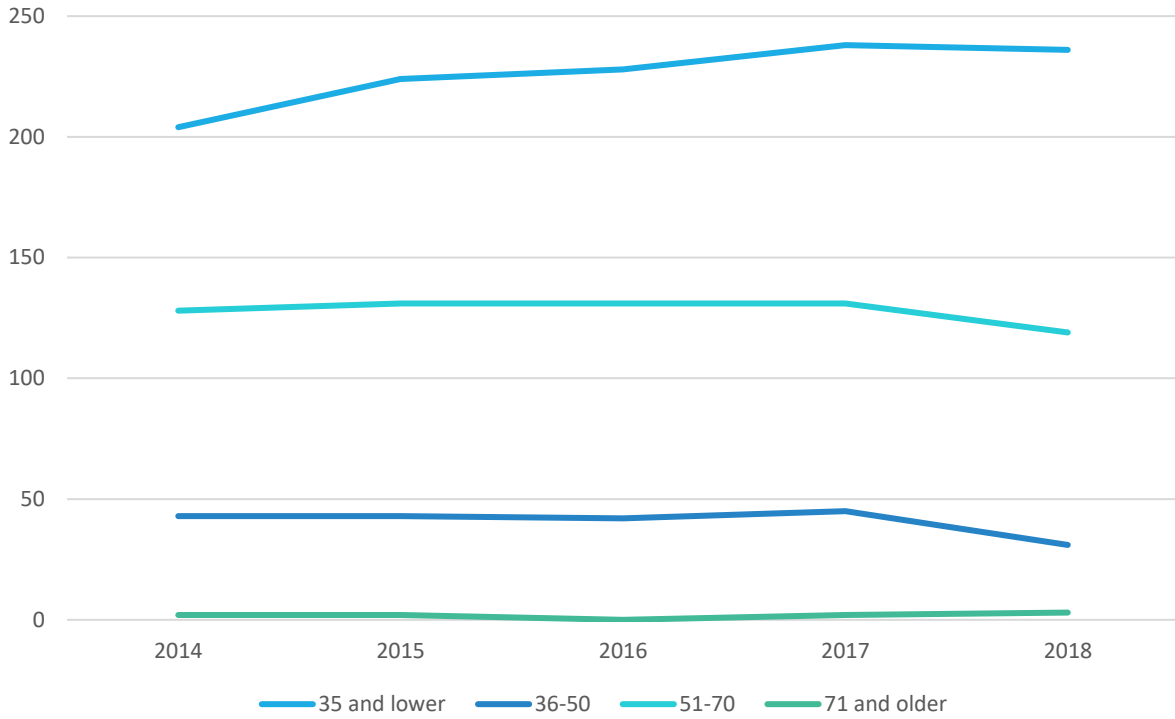


FIGURE 7: ORAL HEALTH THERAPISTS BY AGE GROUP FROM 2014 TO 2018

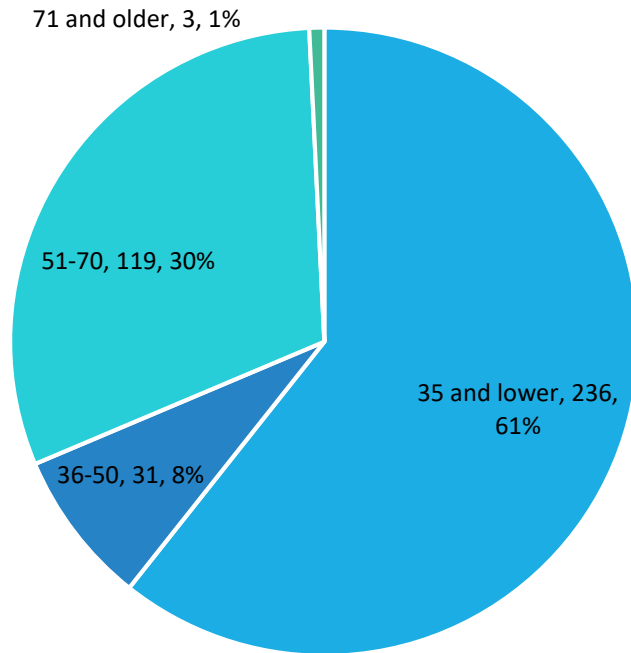


FIGURE 8: ORAL HEALTH THERAPISTS BY AGE GROUP AS AT 2018

Nationalities of Dental Practitioners

As of 2018, we have dental professionals from over 31 countries registered to practise in Singapore. The world map shows the countries where these dental professionals came from.



FIGURE 9: WORLD MAP OF NATIONALITIES OF DENTAL PRACTITIONERS

- America
- Australia
- Canada
- Hong Kong SAR
- India
- Indonesia
- Ireland
- Japan
- Malaysia
- New Zealand
- People's Republic of China
- Singapore
- South Korea
- United Kingdom
- Others

FIGURE 10: LIST OF TOP COUNTRIES

Dentist Register (General Dental Practitioners and Dental Specialists)

Out of 2363 dentists, there were 2131 (90%) who held valid Practising Certificates (PC). Only dental professionals with valid PC would be allowed to practise. The chart shows the distribution of PCs by Employment Sector for dentists. 84% of the dentists who were registered but without a valid PC were from the private sector.

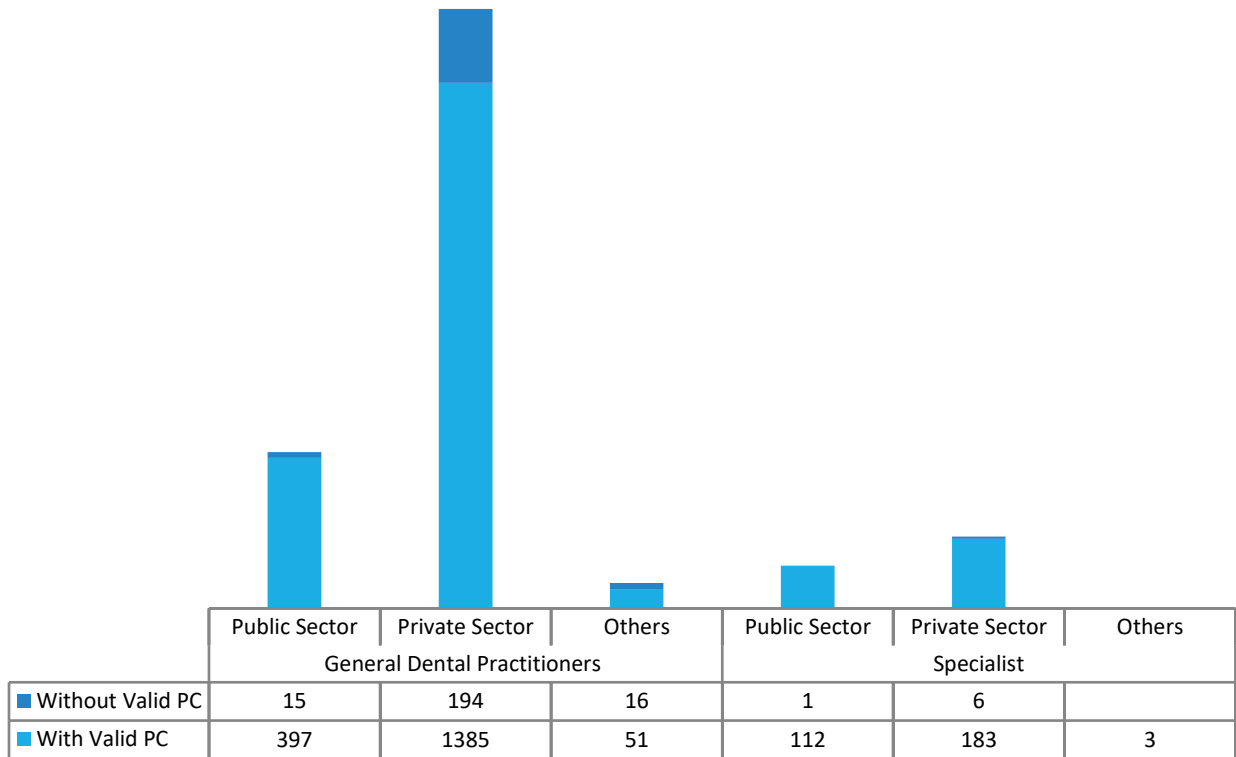


FIGURE 11: WORK SECTOR BY VALIDITY OF PRACTISING CERTIFICATE FOR DENTISTS AS AT 2018

These 2 charts show the number of registered dentists (General Dental Practitioners & Specialists) by registration type and work sector. Dentists with full registration are allowed to practise independently. Dentists under conditional registration must be supervised by Council-approved supervisors at all times for a minimum of 2 years; they must be employed within approved clinics and have their performance reviewed every 6 months. Temporarily-registered dentists are granted registration for up to 3 years for the purposes of research, post graduate study or teaching.

As of 2018, 77% (1579) of General Dental Practitioners were practising in the private sector, 20% (412) practising in the public sector and the remaining 3% (67) in other sectors. There were 62% (189) of the Specialists working in the private sector, 37% (113) in the public sector and remaining 1% in other sectors.

87% of the conditionally registered dentists worked in the private sector as General Dental Practitioners.

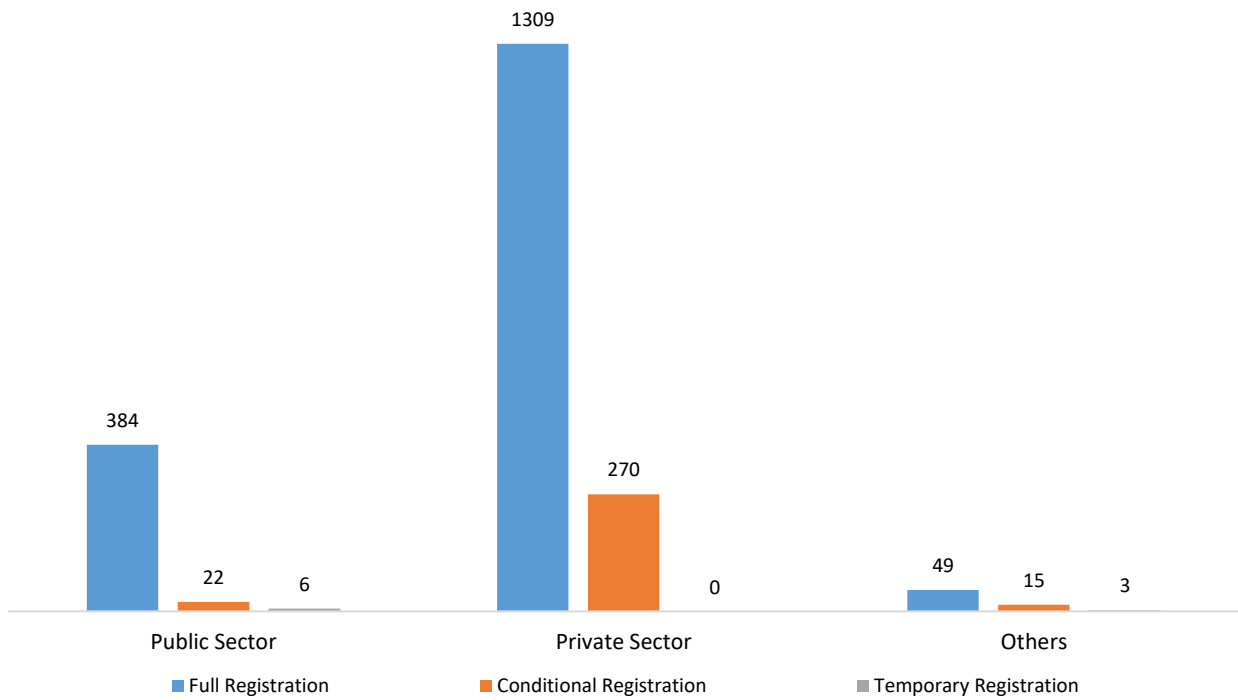


FIGURE 12: DISTRIBUTION OF GENERAL DENTAL PRACTITIONERS IN WORK SECTORS AS AT 2018

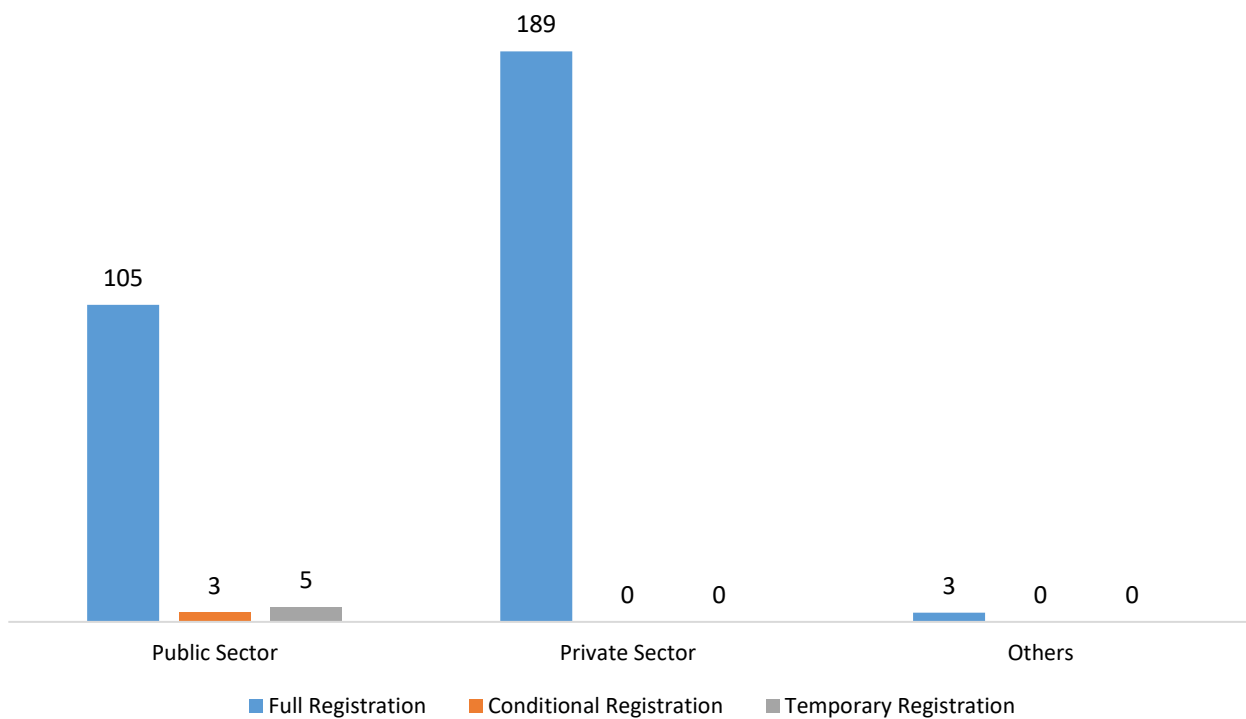


FIGURE 13: DISTRIBUTION OF SPECIALISTS IN WORK SECTORS AS AT 2018

5-year Growth of Dentists from 2014 to 2018

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 in 2018. Conditionally-registered dentists may apply to convert to full registration after 2 years, subject to the Council's approval.

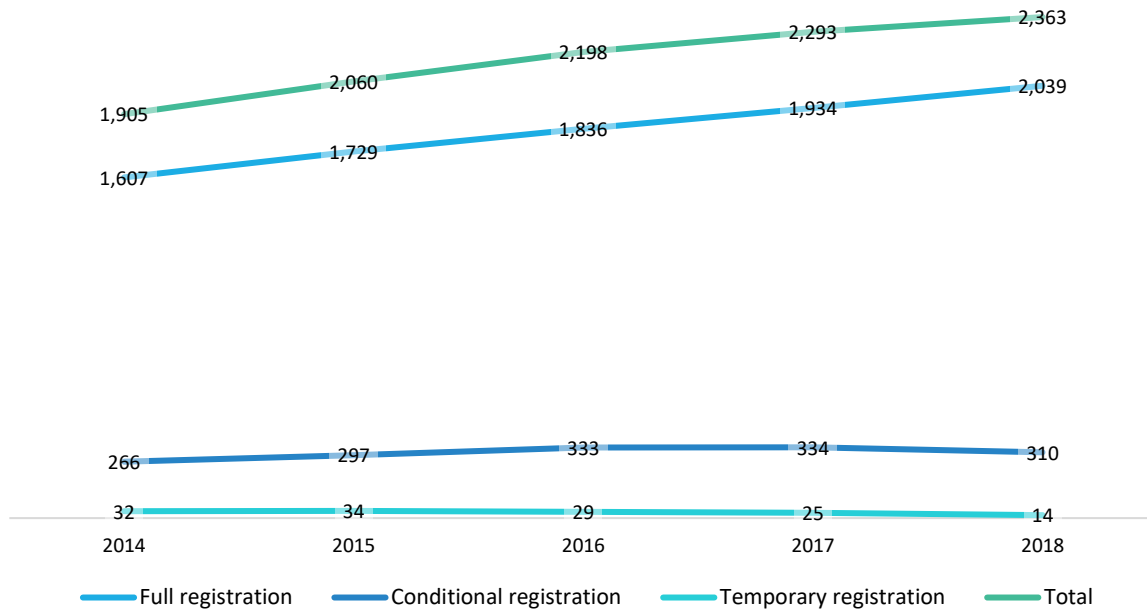


FIGURE 14: DENTISTS BY REGISTRATION TYPE 2014 TO 2018

Population and Growth of General Dental Practitioners (2014 to 2018)

The number of General Dental Practitioners has been steadily increasing the past 5 years, with a 6% increase in the number of General Dental Practitioners from the end of 2017 to the end of 2018.

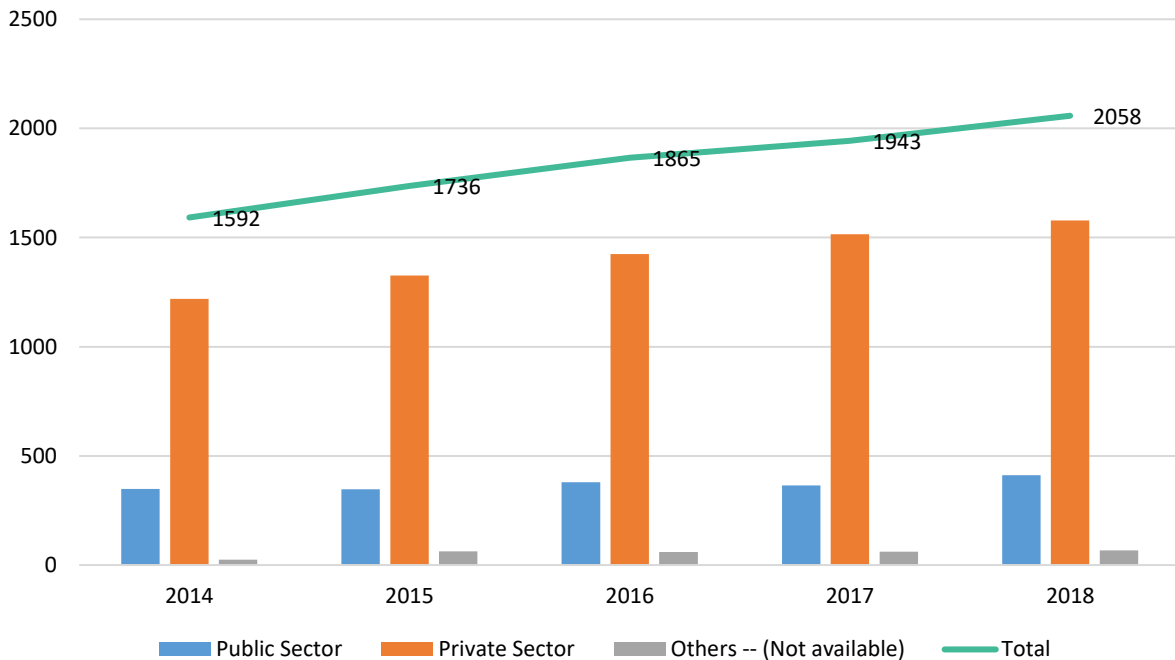


FIGURE 15: POPULATION AND GROWTH OF GENERAL DENTAL PRACTITIONERS 2014 TO 2018

Population and Growth of Specialists (2014 to 2018)

The number of Specialists increased steadily up until 2017, but dipped slightly in 2018. The dip in 2018 was due to the decennial re-registration exercise for all specialists. The reasons for specialists not re-registering include retirement, choosing not to practise as a specialist or taking an extended leave from work.

Dentists on full registration may apply for Did-Not-Apply-Licence (DNAL) status if they wish to take a leave from active practise. Fully-registered dentists may also be given DNAL status if they did not renew their PC after expiry. A dental professional is allowed to stay "On" register for a period of 5 years with DNAL status, after which they may be removed from the register.

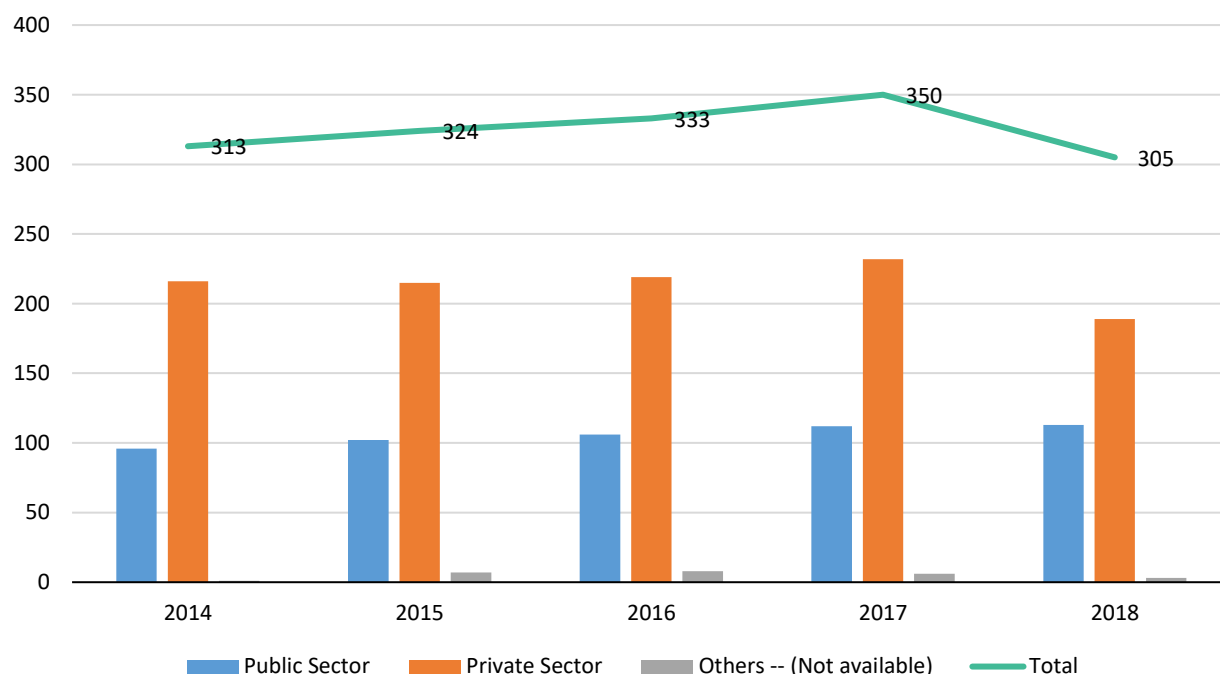


FIGURE 16: POPULATION AND GROWTH OF SPECIALISTS 2014 TO 2018

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

FIGURE 17: MOVEMENT OF DENTISTS FROM PUBLIC TO PRIVATE SECTORS

Dentists from Private to Public sector from Year/Type of Private Sector:	2014 to 2015	2015 to 2016	2016 to 2017	2017 to 2018
Private Clinic/Hospital	10	3	6	13
Others	2	1	4	3
Total	12	4	10	16

FIGURE 18: MOVEMENT OF DENTISTS FROM PRIVATE TO PUBLIC SECTORS

Country of Basic Qualification

There were more newly registered dentists with overseas basic dental qualifications (105/60%) than local qualifications (69/40%) as at 2018.

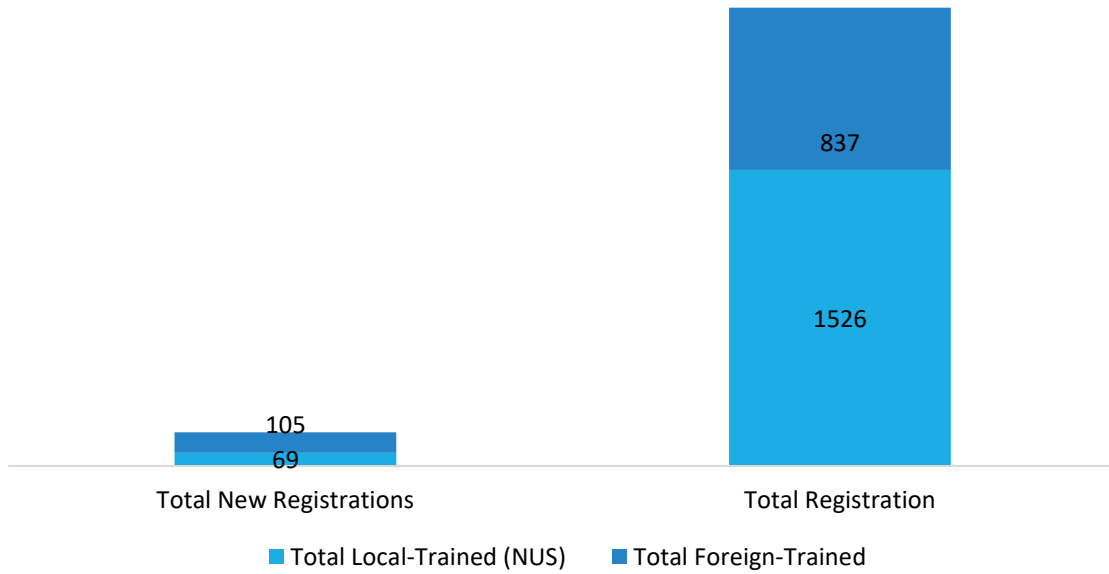


FIGURE 19: TOTAL NUMBER OF REGISTERED DENTISTS BY LOCAL AND OVERSEAS TRAINING AS AT 2018

Trend of local vs overseas training (2014 to 2018)

There was an increasing proportion of overseas trained dentists in the last 5 years. However, locally-trained dentists still stand at a higher percentage at 65%.

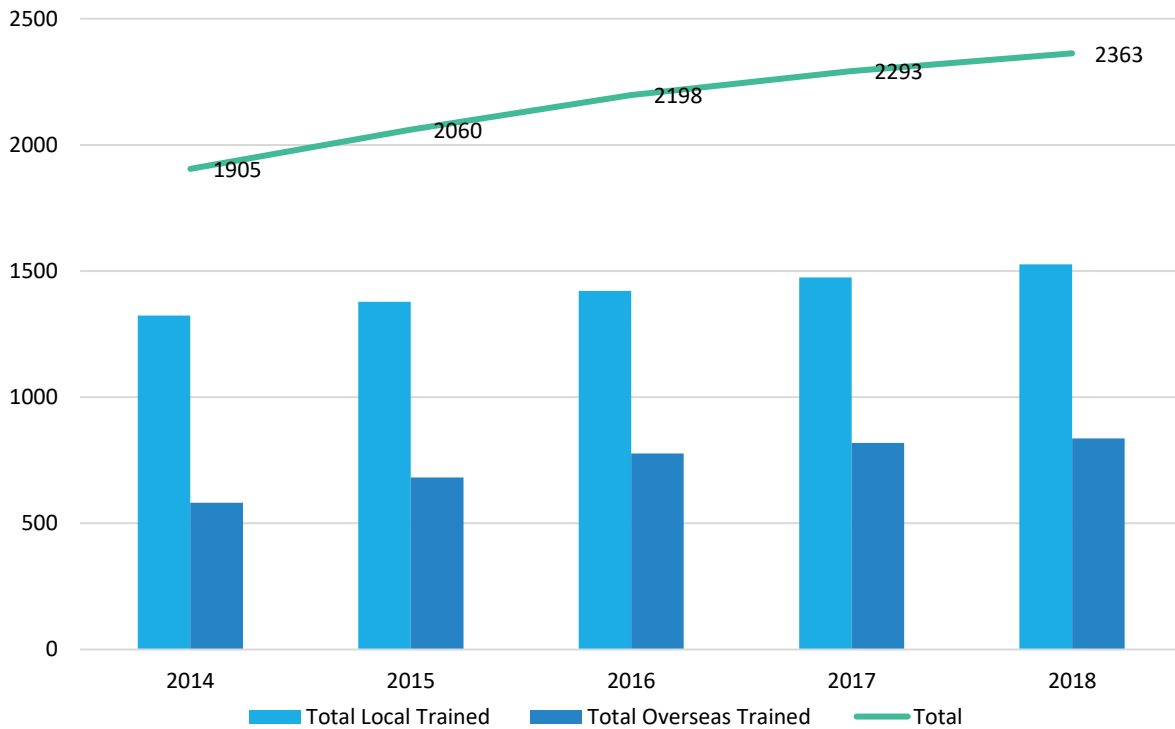


FIGURE 20: NUMBER OF LOCAL VS OVERSEAS TRAINED DENTISTS FROM 2014 TO 2018

Dentists' Citizenship (2014 to 2018)

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 2014.

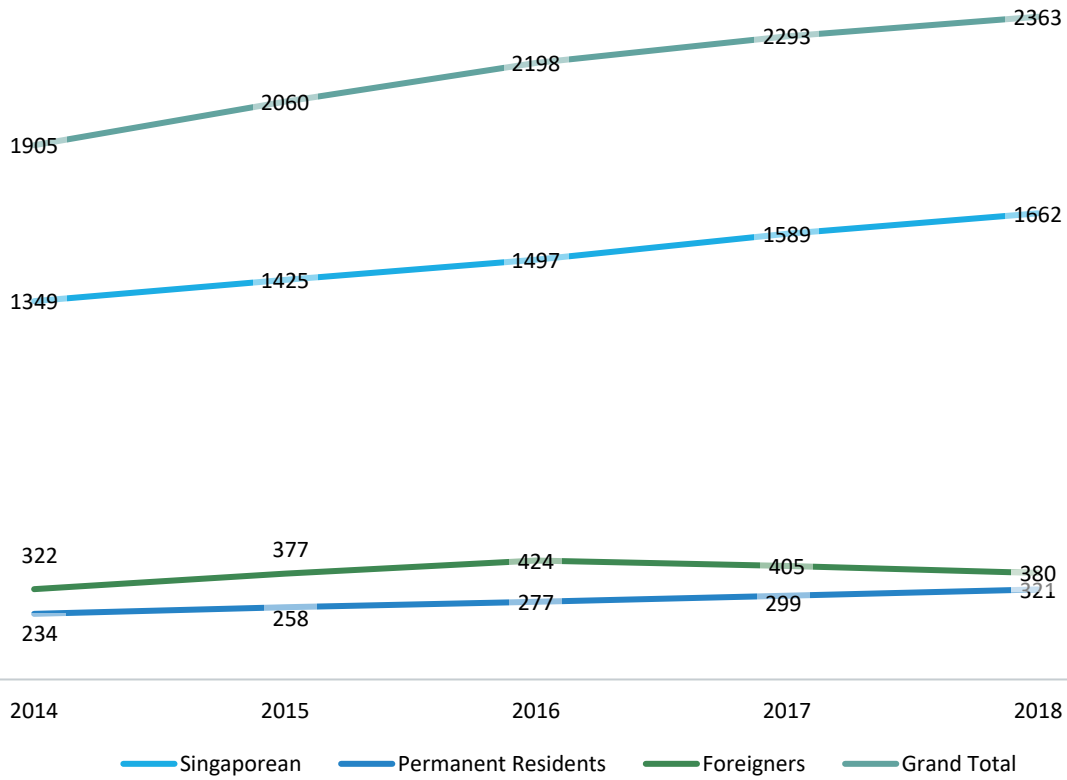


FIGURE 21: DENTISTS' CITIZENSHIP FROM 2014 TO 2018

Dentists by citizenship & place of training

As shown in Figure 21, the number of overseas trained Singaporeans or Singapore Permanent Residents has increased over the years while the number of overseas trained foreigners has decreased. More Singaporeans or Singapore Permanent Residents have been obtaining overseas dental qualifications and returning to Singapore to practise.

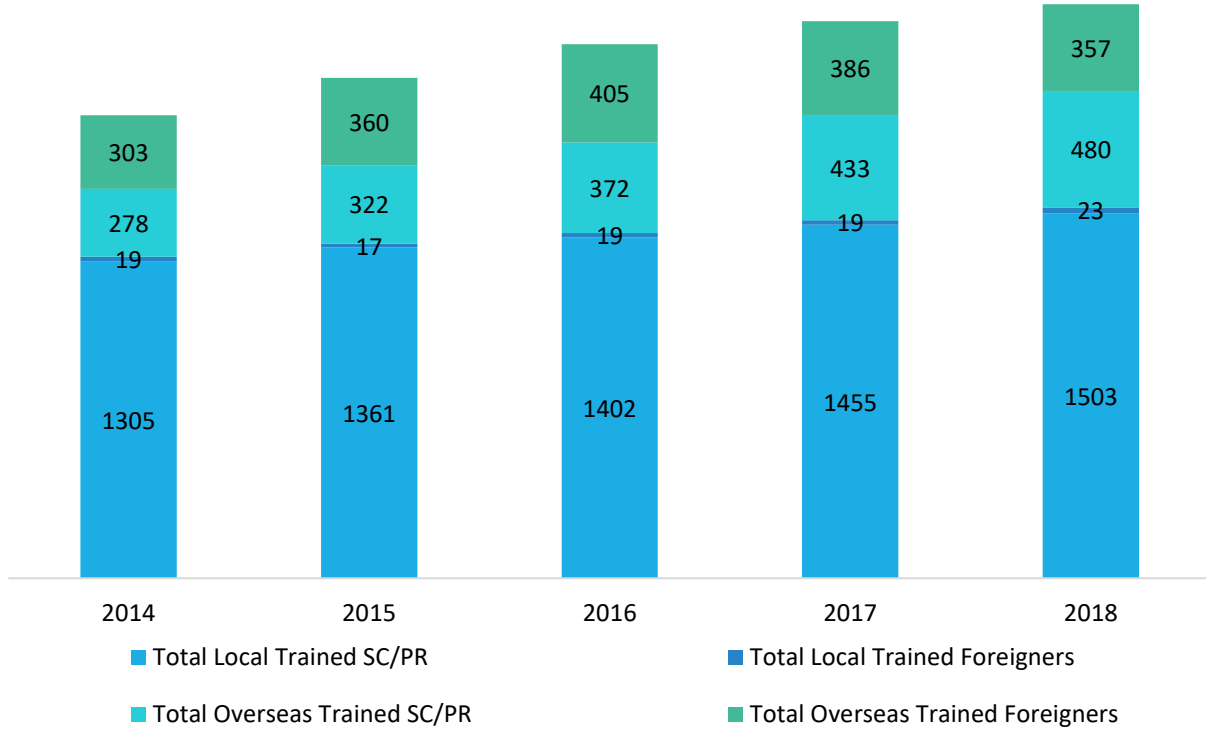


FIGURE 22: NUMBER OF DENTISTS BY CITIZENSHIP AND PLACE OF TRAINING FROM 2014 TO 2018

Basic training of Dentists by Country

There was an increasing number of dentists with basic training from Australia, United Kingdom, New Zealand, United States of America and Ireland. The number of dentists with basic training from Australia (57%), the United Kingdom (43%) and Ireland (138%) increased most significantly since 2014.

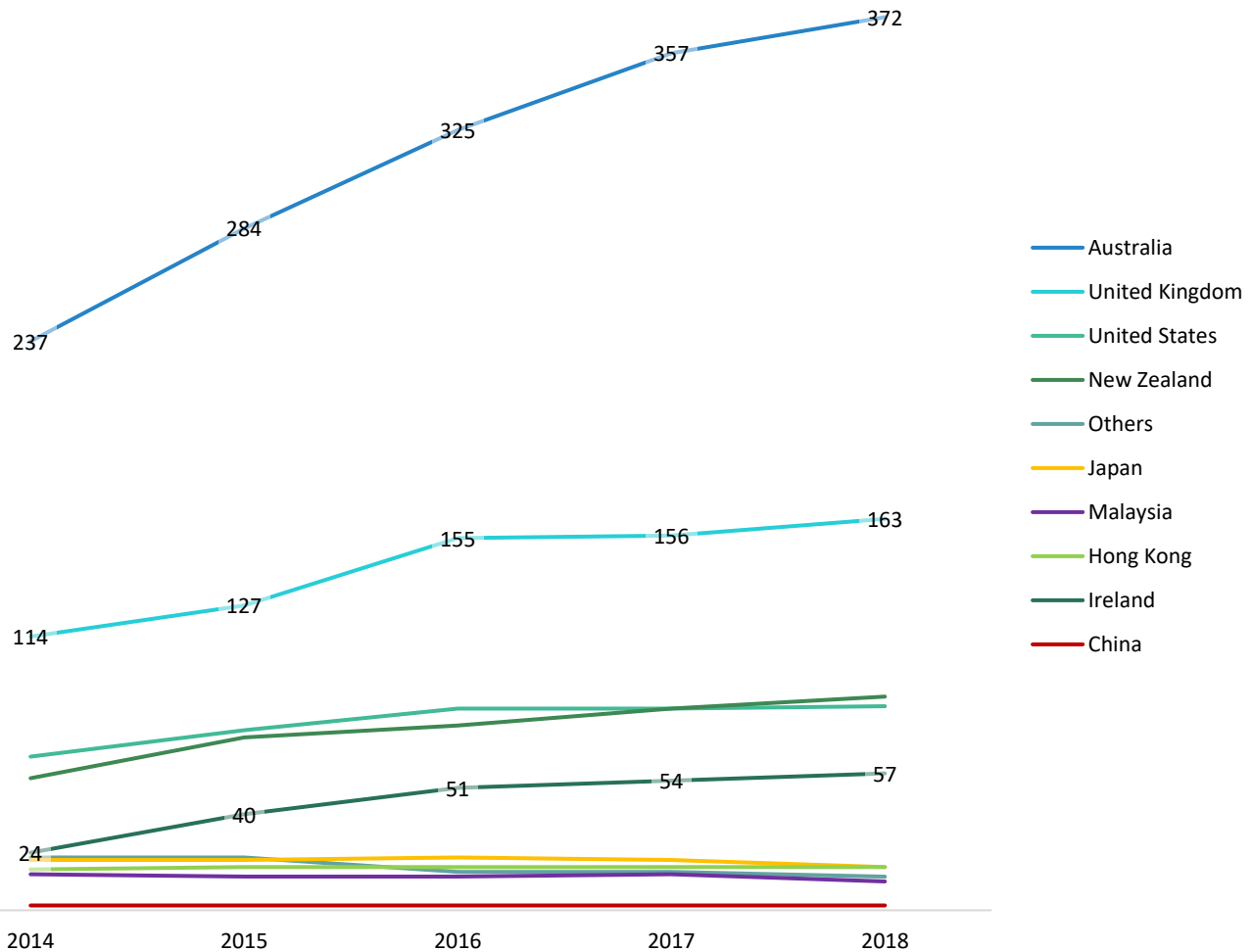


FIGURE 23: BASIC TRAINING OF DENTISTS BY COUNTRY FROM 2014 TO 2018

Specialists

There are a total of 7 recognised dental specialties in Singapore, comprising Orthodontics, Prosthodontics, Periodontics, Endodontics, Paediatric Dentistry and Dental Public Health. These dental specialties are imperative in supporting the specialised dentistry needs of the public. As of end 2018, the specialty of Orthodontics (29%) had the highest number of specialists, followed by Prosthodontics (19%) and Oral & Maxillofacial Surgery (18%).

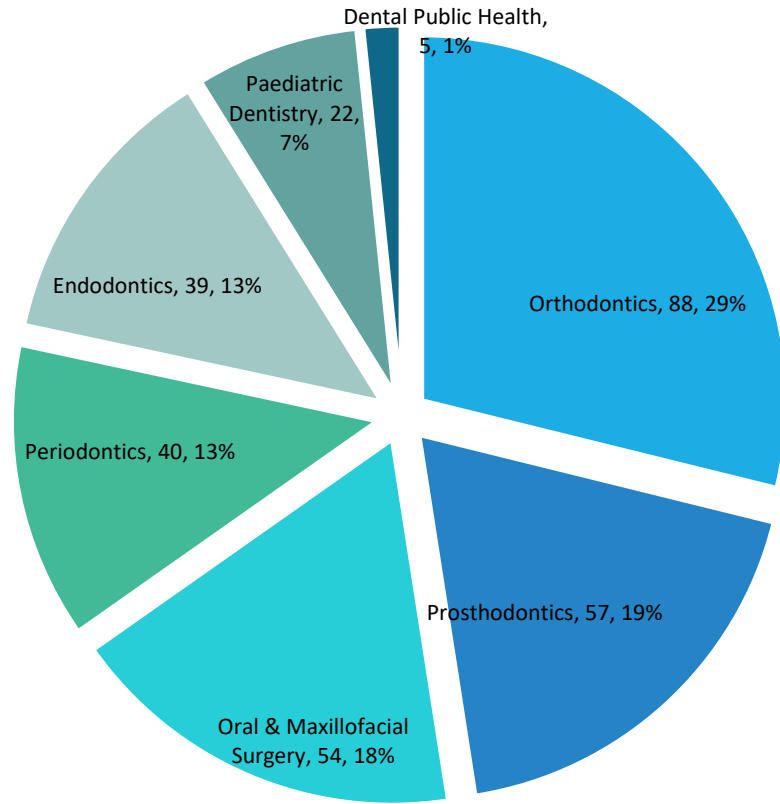


FIGURE 24: PERCENTAGE OF SPECIALISTS BY SPECIALITY AS AT 2018

Specialty Numbers (2014 to 2018)

The Register of Dental Specialists was established in 2008 and the first cohort of specialist registrations expired in 2018. Specialists are eligible for re-registration for another 10 years, provided they fulfil the Council's requirements. There was a steep decline in the 2018 specialists' re-registration exercise and reasons for specialists not re-registering include retirement, choosing not to practise as a specialist, taking an extended leave from work and other reasons.

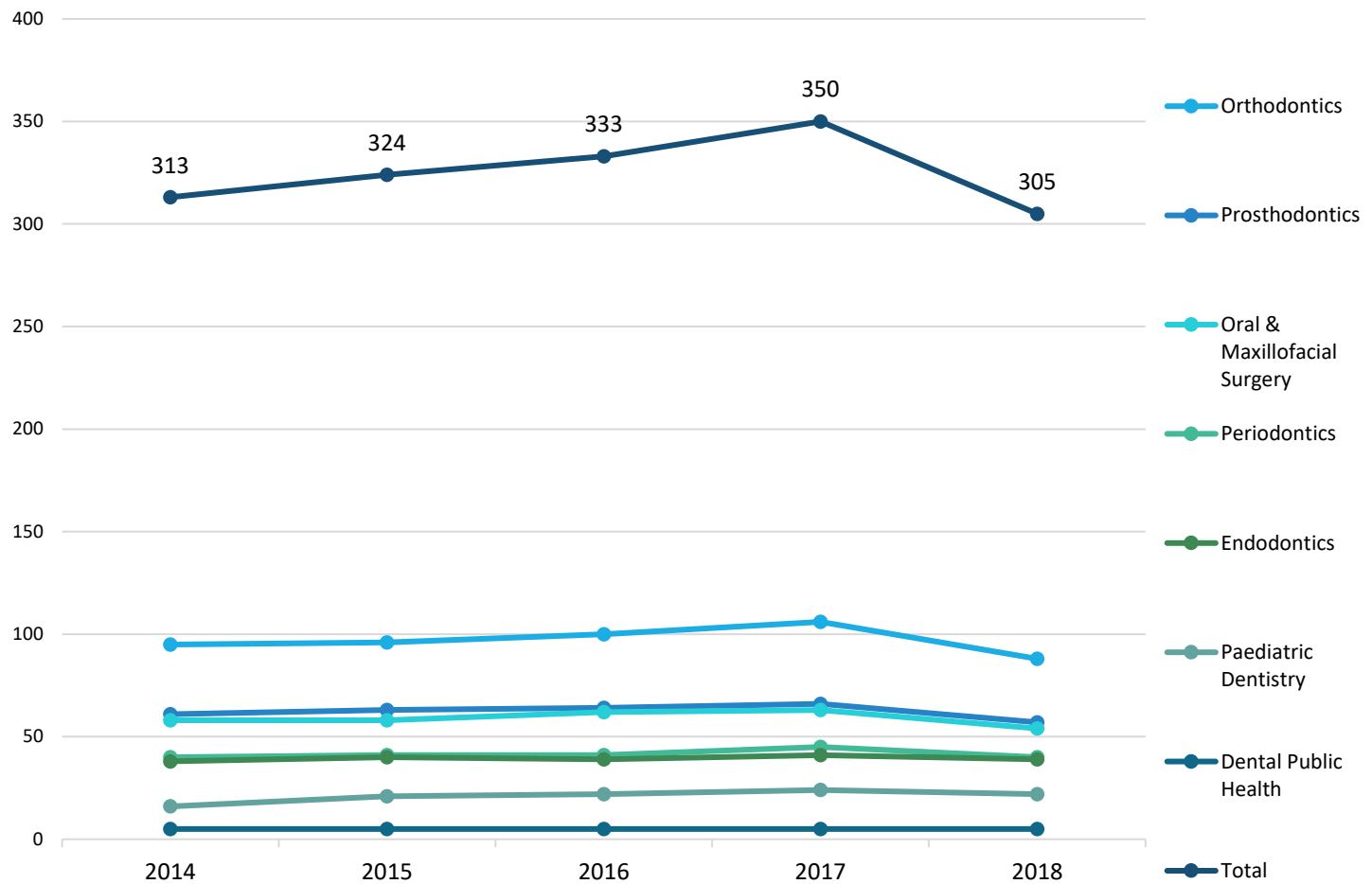


FIGURE 25: NUMBER OF SPECIALISTS BY SPECIALTY FROM 2014 TO 2018

Oral Health Therapists (OHTs) Register

In terms of the distribution of registered OHTs by employment sector, the majority of the OHTs were employed in the Public Sector (48% in Statutory Boards and 8% in Restructured Institutions). OHTs in the Private Sector made up 31% of the Register.

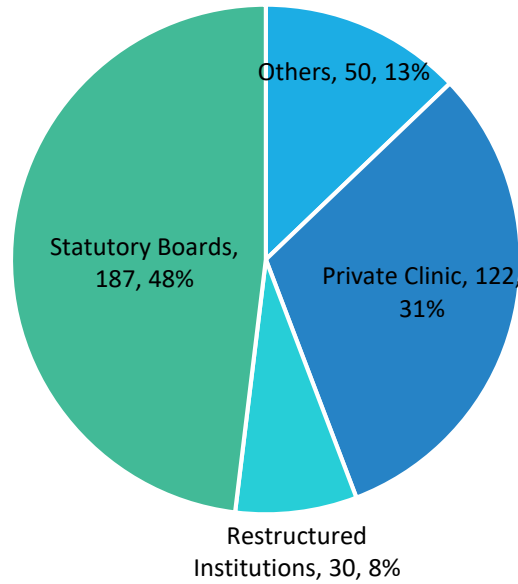


FIGURE 26: ORAL HEALTH THERAPISTS BE EMPLOYMENT SECTOR AS AT 2018

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

FIGURE 27: MOVEMENT OF ORAL HEALTH THERAPISTS FROM PUBLIC TO PRIVATE SECTORS

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

FIGURE 28: MOVEMENT OF ORAL HEALTH THERAPISTS FROM PRIVATE TO PUBLIC SECTORS

OHTs by Registration Type (Part I/ Part II)

The number of Oral Health Therapists has declined by 6% from 416 at the end of 2017 to 389 at the end of 2018. The only increase in the number of OHTs was from Dental Therapists and Hygienists in Part I of the OHTs Register.

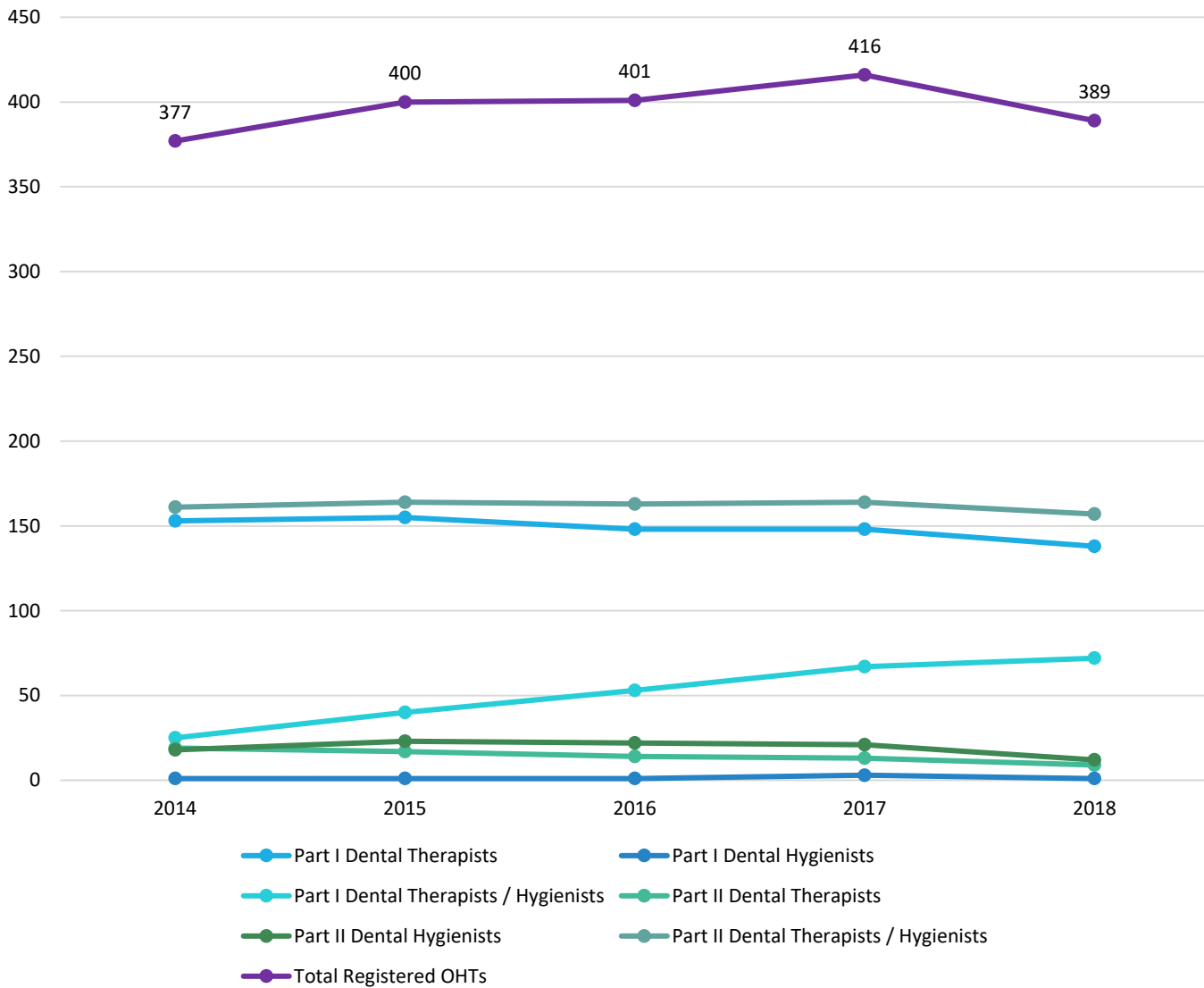


FIGURE 29: ORAL HEALTH THERAPISTS BY REGISTRATION TYPE I & II

Part I OHTs

Amongst OHTs in Part I of the Register, there were 65% Dental Therapists, 34% Dental Therapists/Hygienists and 1% Dental Hygienists. 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.

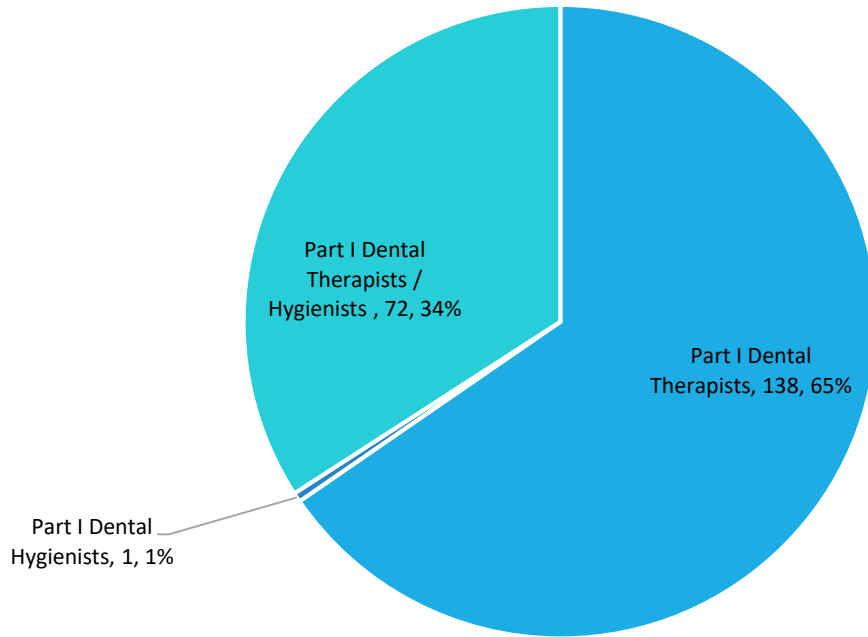


FIGURE 30: NUMBER OF PART I ORAL HEALTH THERAPISTS BY REGISTRATION TYPE

Total Number of Registered OHTs by local or overseas training

Among the newly registered OHTs, 27 OHTs graduated with a Diploma in Oral Health Therapy from Nanyang Polytechnic, as shown in Figure 31. 1 OHT had received training from overseas (New Zealand) and decided to practise in Singapore.

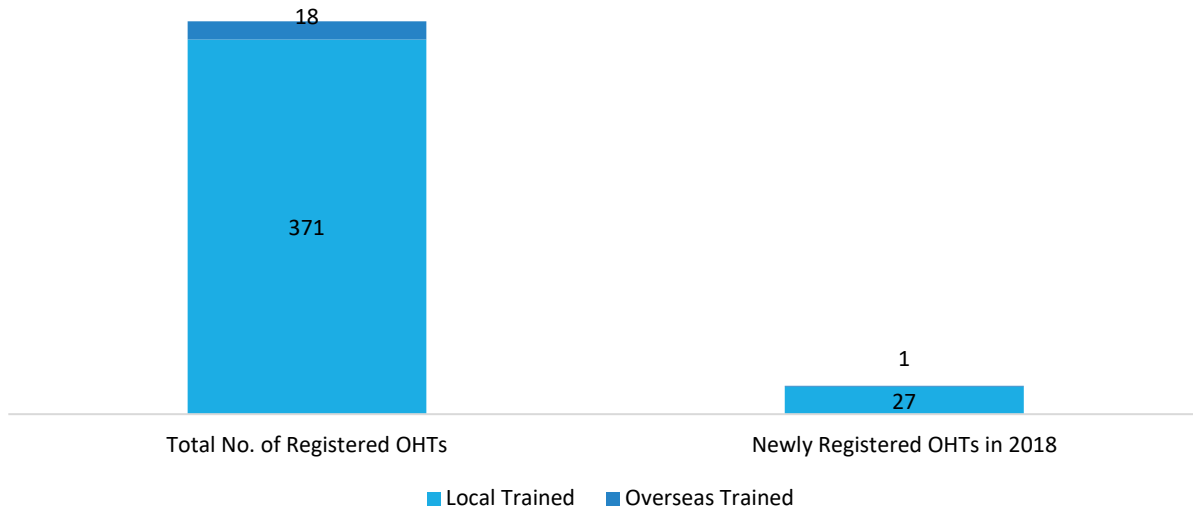


FIGURE 31: TOTAL NUMBER OF PART I ORAL HEALTH THERAPISTS BY LOCAL OR OVERSEAS TRAINING AS AT 2018

OHTs' Citizenship

94% of the OHTs were Singaporean or Singapore Permanent Residents. The remaining 6% were foreigners, mainly from Malaysia (1%), Australia and United States of America.

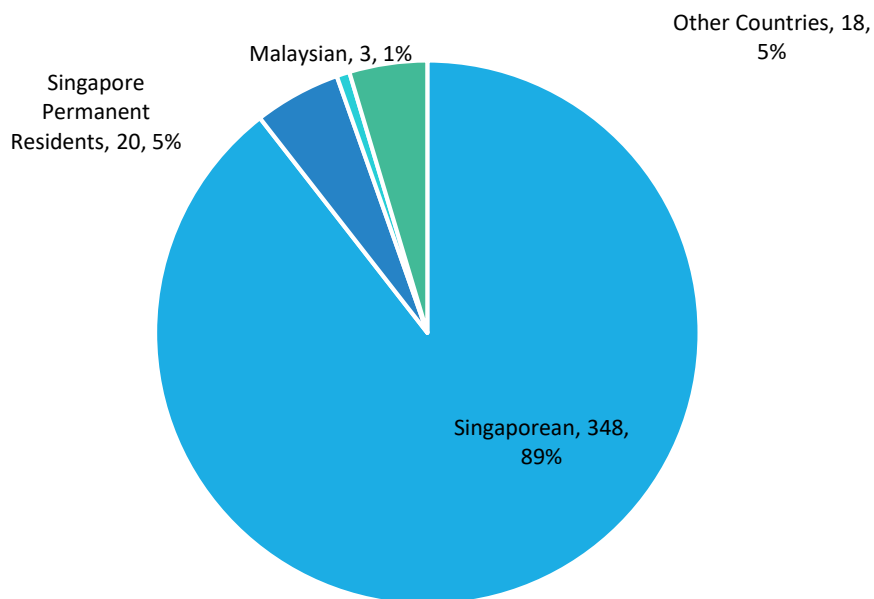


FIGURE 32: NUMBER OF ORAL HEALTH THERAPISTS BY CITIZENSHIP AS AT 2018

Transition page to Continuing Professional Education

Continuing Professional Education (CPE)

The Continuing Professional Education (CPE) scheme was introduced in September 2005 as a mandatory requirement for the renewal of Practising Certificate (PC) biennially. CPE ensures that our dental practitioners constantly upgrade their skills and knowledge to provide quality oral healthcare services to the public.

In order to support and provide good CPE programmes to dental practitioners, Council evaluates and accredits institutions and organizations which are keen to conduct CPE events. In 2018, a total of 659 events were approved by the CPE committee. Our dental practitioners attended a total of 3,770 hours' worth of CPE events, including lectures, seminars, symposiums, and workshops⁵.

⁵ Information correct as at 31 December 2018

Professional Conduct

Complaints Lodged with the Singapore Dental Council

The Council appoints Complaints Committees to investigate complaints which are made in writing and accompanied by a statutory declaration. In 2018, the Council received 21 complaints accompanied by statutory declarations. This was a slight decrease as compared to the previous year, during which Council received 23 complaints in total. Overall, there has been an increase in the number of complaints received by the Council, with a 3-fold increase from 2014 to 2018 (Fig. 33).

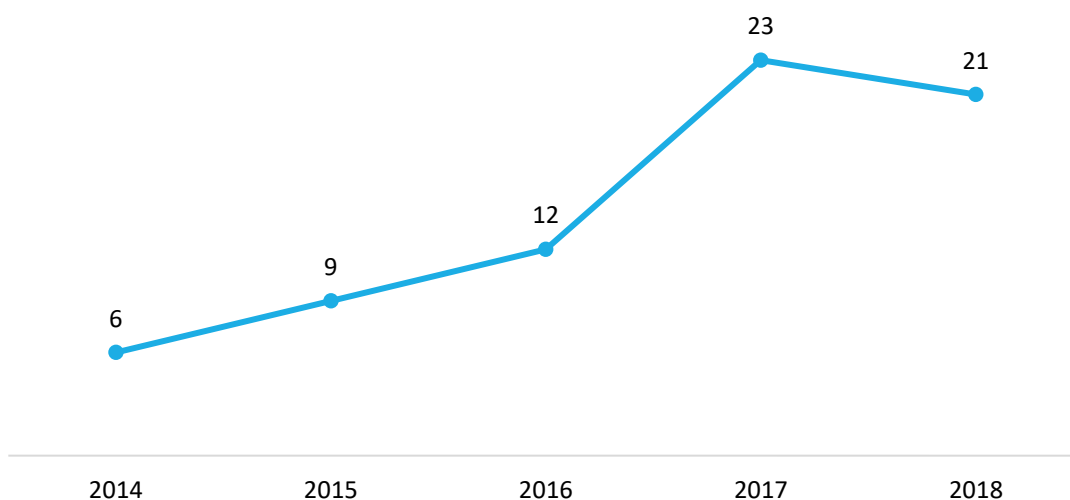


FIGURE 33: NUMBER OF STATUTORY DECLARATION COMPLAINTS RECEIVED FROM 2014 TO 2018

Year	No. of complaints accompanied with statutory declarations received
2014	6
2015	9
2016	12
2017	23
2018	21

FIGURE 34: NUMBER OF STATUTORY DECLARATIONS RECEIVED BETWEEN 2014 AND 2018

In 2018, Complaints Committees completed their inquiries into 17 complaints. Letters of advice were issued for 6 cases. 5 complaints were referred to a Disciplinary Committee for formal inquiry. 4 complaints were dismissed, and letters of warning were issued for 2 cases. For complaints received in 2018, 4 dental practitioners were each issued with a letter of advice, and 12 cases were adjourned to 2019. 2 complaints were withdrawn.

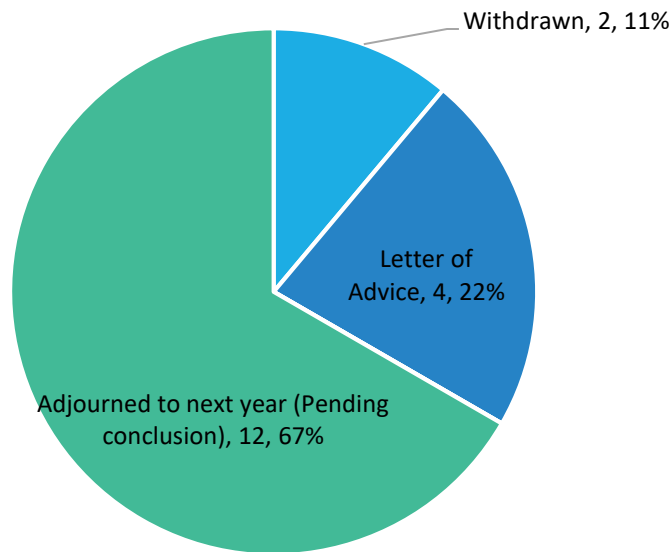


FIGURE 35: OUTCOMES OF COMPLAINTS ACCOMPANIED BY STATUTORY DECLARATIONS RECEIVED IN 2018

Breakdown of Complaints

	Main allegations in complaint	2018	2017	2016
(a)	Unsatisfactory treatment outcome ⁶	10	9	5
(b)	Mix of treatment and non-treatment related allegations	2	3	0
(c)	Non-treatment related – Poor service standards / communication, charging issues	5	2	5
(d)	Others#	4*	9**	2***
	Total	21	23	12

FIGURE 36: BREAKDOWN OF COMPLAINTS

*Referral from MOH, court conviction, advertising, misuse of computer act

** Contravention arising from inspection

*** Failure to comply with DC's orders

#Arising from matters such as referrals from other agencies, contraventions arising from inspections etc.

⁶ Refers to the main allegations and does not mean that the dental practitioner(s) are found responsible for the unsatisfactory treatment outcome, or that there was professional misconduct.

Highlights of Disciplinary Committee cases and decisions

The Council appoints Disciplinary Committees to make formal inquiries into complaints which warrant further investigation. Complaints which are escalated the Disciplinary Committee usually call for a greater depth of inquiry due to the severity of the dental practitioner's professional misconduct. 3 disciplinary inquiries concluded in 2018 and are listed below. The grounds of decision for these cases have been published on the Council's website. There were no Interim Orders Committee (IOC) proceedings or Health Committee (HC) proceedings concluded in 2018.

Respondent	Case Summary	Outcome
Dr Ang KH	Dr Ang faced 4 charges of professional misconduct under the Dental Registration Act (Cap. 76) for submitting false Letters of Certification which resulted in withdrawals of an aggregate sum of \$22,100 from a Medisave Account, in breach of Section 18 of the Manual on Medisave Scheme for All Approved Medical Institutions Making Medisave Claims issued by the Ministry of Health ("MOH"). Dr Ang pleaded guilty to all 4 charges.	<ul style="list-style-type: none"> • 12 months' suspension • \$25,000 fine • In default of payment of fine, further 3 months' suspension imposed • Censure • Written undertaking • Pay costs and expenses of proceedings
Dr Foo ST Dr Tham KY	Dr Tham and Dr Foo each faced a single charge of professional misconduct under the Dental Registration Act (Cap. 76). Dr Tham was charged for failing to supervise Dr Foo, a conditionally registered dentist, while she was working at the Clinic on 21 December 2016; while Dr Foo was charged for working at the Clinic on 21 December 2016 without supervision whilst still under conditional registration. Both dentists pleaded guilty to the charge against them.	<p><u>Dr Tham</u></p> <ul style="list-style-type: none"> • \$8,000 fine • Censure • Written undertaking • Pay 80% of costs and expenses of proceedings <p><u>Dr Foo</u></p> <ul style="list-style-type: none"> • \$3,000 fine • Censure • Written undertaking • Pay 20% of costs and expenses of proceedings <p>The DC also ordered that the Grounds of Decision be published.</p>
Dr Hoo ST	Dr Hoo was previously charged and convicted in the State Courts of an	<ul style="list-style-type: none"> • 6 months' suspension

	<p>offence of outrage of modesty under section 354(1) of the Penal Code (Cap. 224), for touching the rear inner part of a lady's thighs with his hand, and was sentenced to six (6) weeks' imprisonment on 1 July 2016. Dr Hoo's appeal against the Court's decision was heard and dismissed on 29 March 2017, and Dr Hoo commenced his sentence on 11 May 2017. Dr Hoo contested the charge the SDC preferred against him, arguing that the conviction did not make him unfit for his profession within the meaning of section 40(1)(b) of the DRA.</p>	<ul style="list-style-type: none"> • Under supervision of 2 supervisors for 2 years after suspension • Censure • Written undertaking • Pay costs and expenses of proceedings <p>The DC also ordered that the Grounds of Decision be published.</p>
--	--	--



SINGAPORE DENTAL COUNCIL

Functions **independently** and oversees the **self-regulation** of the dental profession

Guides and regulates how dental practitioners deliver professional care, via the **SDC Ethical Code & Ethical Guidelines**



Protects patients' health and safety, by looking fairly into misconduct and taking disciplinary actions according to the **Dental Registration Act**

WHAT HAPPENS WHEN A COMPLAINT IS FILED WITH SDC?

SDC considers complaints against dental practitioners involving misconduct, unethical behaviour, breach of confidentiality or criminal offences.



1. COMPLAINT RECEIVED

An individual files a complaint in writing, accompanied by a Statutory Declaration.



2. COMPLAINTS COMMITTEE APPOINTED TO LOOK INTO COMPLAINT

A Complaints Committee (CC) is appointed to inquire into the complaint. Respondents are given an opportunity to submit a written explanation and supporting documents.

Possible outcomes

Complaint Dismissed

Issue Letter of Advice

Issue Letter of Warning

Refer case to **Disciplinary Committee, Health Committee, Interim Orders Committee**



3. DISCIPLINARY COMMITTEE APPOINTED TO CONDUCT FORMAL INQUIRY

A Disciplinary Committee is appointed when a CC refers a case for formal inquiry.

Possible outcomes

Case Dismissed

Fine

Censure

Suspension

Removed from SDC Register



4. APPEAL

The Grounds of Decision are issued. Respondent can appeal to the High Court within **30** days of receiving the Committee's orders.

WHO'S WHO?



Complaints Committee

1 Council member,
2 dental practitioners,
1 layperson

Disciplinary Committee

1 Chairman, 1 Council member, 1 dental practitioner, 1 layperson

Health Committee

3 Council members to assess respondent's fitness to practice

Interim Orders Committee

3 Council members to assess necessity of interim orders to protect public interests

FIGURE 37: OVERVIEW OF PROCESS OF LODGING A COMPLAINT

Summary of Inspection findings and themes

Inspection of Practices

10 ad hoc inspections were conducted, of which 8 yielded cases of Conditionally-registered dentists who failed to comply with the terms and conditions of Conditional Registration, under Sec 14A of the DRA. The other 2 inspections concerned the compliance of Continuing Professional Education (CPE) providers with Council's rules. The results of the inspections are detailed below:

(a) Breach of terms of Conditional Registration under Sec 14A of the DRA

5 Conditionally-registered dentists along with their approved Division I supervisors 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 Conditionally-registered dentists had their Conditional registrations cancelled and their supervisors' rights to supervise were also revoked.

(b) Breach of guidelines for ad hoc CPE providers

Council effected the cancellation and suspension of one ad hoc CPE provider's status for 1 year.

Online Inspections

Council also conducted online inspections 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 commonly found:

(a) Failure to update of place of practice under Sec 13 of the DRA

(b) Misuse of Qualification and Title under Sec 31 of the DRA

(c) False assumption of specialist title under Sec 31(A) of the DRA

A total of 20 dental practitioners were found assuming the title of specialist on third party websites. A total of 10 cases of illegal practise of dentistry were also referred to the Regulatory Compliance and Enforcement Division under the Ministry of Health.

Dentists Pledge Affirmation Ceremony 2018



Minister for Health, Mr Gan Kim Yong and Council members gathered for picture-taking before the commencement of the ceremony.

On 17 August 2018, 106 dentists on Full and Conditional registration affirmed the Dentist's Pledge in the presence of our Guest-of-Honour, Council Members, National University of Singapore Faculty of Dentistry senior staff, fellow dental practitioners and family members. Minister for Health, Mr Gan Kim Yong, graced the ceremony and presented the Pledge Certificate and Certificate of Registration to our newly-registered dentists.

A long standing tradition for new registrants, the Dentist's Pledge Ceremony has become a symbolic rite of passage for graduates to join the dental fraternity in advancing the profession and improving the oral health of the public.

Led by Valedictorian of the Year, Dr Tan Shee Yin, the Dentist's Pledge is a solemn vow that affirms the importance of upholding ethical and professional standards of the dental fraternity, prioritising the best interests of patients above all, and practising their profession with diligence, empathy and integrity.



Minister Gan makes his speech to the dentists, reminding them of their roles and responsibilities to uphold the good reputation of the profession and their duty to their patients.



Valedictorian of 2018, Dr Tan Shee Yin, leads the dentists in the solemn affirmation ceremony.



Dentists raise their right hands, pledging to uphold the honour and noble traditions of the dental profession and treat their patients with compassion and respect.

Event Highlights of 2018

SDC Appreciation Dinner 2018



Prof Chew presents a plaque to A/Prof Tseng for his years of service and dedication as Registrar of SDC.



Pictured from left to right: Dr Kaan Sheung Kin, Dr Vijayan Loganathan, Mrs Noor Quek

The SDC Appreciation Dinner is held triennially as a gesture of thanks to the hard work and commitment put in by SDC Council and Committee members throughout the 3 years of their service.

Held at the Golden Peony at Conrad Centennial Singapore in 2018, Council and Committee members were treated to an evening of good food and fellowship—a well-deserved break from the Council's work.



Pictured from left to right: Dr Loh Poey Ling, Dr Benjamin Long, Dr Dominic Leung, Dr Loh Hong Sai, Dr Lee Show Feai and A/Prof Jennifer Neo Chiew Lian

SDC Audited Financial Statements for the Financial Year Ended 31 March 2019

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

AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 March 2019

 **Tan, Chan
& Partners**
CHARTERED ACCOUNTANTS SINGAPORE
26 Eng Hoon Street Singapore 169776
Tel: 6533 7393 Fax: 6533 6831
www.tanchan-cpa.com

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

AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 March 2019

Contents	PAGE
Statement by the Members of Council	1
Independent Auditor's Report	2 - 5
Statement of Financial Position	6
Statement of Comprehensive Income	7
Statement of Changes in Fund	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 - 23

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

STATEMENT BY THE MEMBERS OF COUNCIL
For the Financial Year Ended 31 March 2019

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 Council 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 2019, 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

Date: 10 July 2019

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 2019

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 2019, 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 2019, 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 2019

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 2019

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 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.

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.

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 2019

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: 10 July 2019

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

STATEMENT OF FINANCIAL POSITION
As at 31 March 2019

	Note	2019 \$	2018 \$
ASSETS			
Non-current assets			
Plant and equipment	4	1,713	2,385
Intangible asset	5	-	-
		<u>1,713</u>	<u>2,385</u>
Current assets			
Prepayments		195	3,216
Other receivables	6	1,048,753	81,054
Cash and bank deposits	7	362,903	2,058,970
		<u>1,411,851</u>	<u>2,143,240</u>
Total assets		<u><u>1,413,564</u></u>	<u><u>2,145,625</u></u>
LIABILITIES AND EQUITY			
Non-current liability			
Fees received in advance	8	-	461,000
Current liabilities			
Fees received in advance	8	522,425	626,100
Other payables	9	240,514	341,300
		<u>762,939</u>	<u>967,400</u>
Equity			
Accumulated fund		650,625	717,225
Total liabilities and equity		<u><u>1,413,564</u></u>	<u><u>2,145,625</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 2019

	Note	2019 \$	2018 \$
Income			
Application fee		163,425	96,200
Certificate of good standing		3,690	5,640
Certified true copy of certificate of registration		850	675
Examination fee		40,250	28,500
Extension of registration fee		-	1,260
Fixed deposit interest		24	687
Mailing		-	3,990
Miscellaneous income		580	-
Recovery of legal costs		36,000	425,379
Penalty fees (Late renewals)		15,565	20,675
Practising certificate fee		660,125	658,500
Registration fee		3,800	5,600
Restoration fee		-	400
Total income		924,309	1,247,506
Less: Operating expenses			
Depreciation of plant and equipment	4	398	406
Manpower and related costs	10	1,016,956	522,895
Maintenance of computer/software		162,082	146,401
Rental expenses	11	70,495	86,878
Solicitor's fee		357,109	472,267
Other operating expenses	12	96,700	116,507
Total operating expenses		1,703,740	1,345,354
Deficit before grant and contribution to consolidated fund		(779,431)	(97,848)
Grant			
Grant from Ministry of Health	13	712,831	-
Deficit for the financial year before contribution to consolidated fund		(66,600)	(97,848)
Contribution to consolidated fund		-	-
Net deficit for the financial year, representing total comprehensive loss for the financial year		(66,600)	(97,848)

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 2019

	Accumulated fund S
As at 01 April 2017	815,073
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(97,848)</u>
As at 31 March 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	<u>650,625</u>

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

STATEMENT OF CASH FLOWS
For the Financial Year Ended 31 March 2019

	Note	2019 \$	2018 \$
Operating activities			
Deficit before contribution to consolidated fund		(66,600)	(97,848)
<u>Adjustment for:</u>			
Depreciation of plant and equipment	4	398	406
Fixed asset written off		274	-
Interest income		(24)	(687)
Government grant		712,831	-
Operating surplus/(deficit) before working capital changes		646,879	(98,129)
<u>Changes in working capital:</u>			
Prepayments		3,021	(2,575)
Other receivables		(1,680,530)	(51,292)
Fees received in advance		(564,675)	590,800
Other payables		(100,786)	152,773
Cash flows (used in)/generated from operations		(1,696,091)	591,577
Interest received		24	687
Net cash flows (used in)/generated from operating activities		(1,696,067)	592,264
Investing activity			
Purchase of plant and equipment	4	-	(1,045)
Net cash flow used in investing activity		-	(1,045)
Net changes in cash and cash equivalents		(1,696,067)	591,219
Cash and cash equivalents at beginning of financial year		2,058,970	1,467,751
Cash and cash equivalents at end of financial year	7	362,903	2,058,970

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 2019

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 2019 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 2018, 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 2018. 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 2019

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 2019 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:

	<u>Estimated useful lives</u>
Office equipment	8 years
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.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

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.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

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

2.8 Financial assets

The Council only has debt instruments.

These accounting policies are applied on and after the initial application date of SB-FRS 109, 01 January 2018:

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, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

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 practitioner, 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 profit or loss when the assets are derecognised or impaired, and through the amortisation process.

Impairment

The Council recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss (FVPL). ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Council expects to receive, discounted at an approximation of the original effective interest rate.

The Council applies a simplified approach in calculating ECLs. Therefore, the Council does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

The Council consider a financial asset to be in default when internal or external information indicates that the Council is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancement held by the Council. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

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

2.8 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 profit or loss.

2.9 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.

2.10 Financial liabilities

These accounting policies are applied on and after the initial application date of SB-FRS 109, 01 January 2018:

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 fair value through profit or loss (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 profit or loss 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 profit or loss.

2.11 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.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

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

2.11 Provisions (cont'd)

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.

2.12 Revenue recognition

These accounting policies are applied on and after the initial application date of SB-FRS 115, 1 January 2018:

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, restoration, certificate of good standing, certified copy of certificate, examination fee, extension of registration fee, registration fee, mailing and fines are recognised upon receipt at point in time.

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

Other income

Other income is 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.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

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

2.13 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.

2.14 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.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

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

2.16 Related parties (cont'd)

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.

2.17 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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

4. PLANT AND EQUIPMENT

	Office Equipment \$	Computer equipment \$	Ceremony Gowns \$	Renovation \$	Total \$
<u>Cost</u>					
As at 01 April 2017	21,417	34,220	8,274	89,241	153,152
Addition	1,045	-	-	-	1,045
As at 31 March 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
<u>Accumulated depreciation</u>					
As at 01 April 2017	19,671	34,220	8,274	89,241	151,406
Depreciation	406	-	-	-	406
As at 31 March 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
<u>Net carrying amount</u>					
As at 31 March 2019	1,713	-	-	-	1,713
As at 31 March 2018	2,385	-	-	-	2,385

5. INTANGIBLE ASSET

	Computer software licences \$
<u>Cost</u>	
As at 01 April 2017 and 31 March 2018	127,780
Written off	(127,780)
As at 31 March 2019	-
<u>Accumulated amortisation</u>	
As at 01 April 2017 and 31 March 2018	127,780
Written off	(127,780)
As at 31 March 2019	-
<u>Net carrying amount</u>	
As at 31 March 2019	-
As at 31 March 2018	-

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

6. OTHER RECEIVABLES

	2019	2018
	\$	\$
Deposits	17,562	17,562
Amount due from related parties	739,431	35,463
Sundry receivables	291,760	27,020
Miscellaneous receivables	-	1,009
	<u>1,048,753</u>	<u>81,054</u>

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

7. CASH AND BANK DEPOSITS

	2019	2018
	\$	\$
Cash at bank	361,412	1,371,775
Fixed deposit	-	687,195
Cash on hand	1,491	-
	<u>362,903</u>	<u>2,058,970</u>

Fixed deposits are placed with banks for a period of nil months (2018: 18 months) and bear interest rate of nil (2018: 0.10%) per annum.

8. FEES RECEIVED IN ADVANCE

	2019	2018
	\$	\$
Practising certificate fees received:		
- due within 12 months	522,425	626,100
- due after 12 months	-	461,000
	<u>522,425</u>	<u>1,087,100</u>

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

9. OTHER PAYABLES

	2019	2018
	\$	\$
Accruals	204,865	249,319
Amounts due to related parties	-	81,747
Sundry payables	35,649	10,234
	240,514	341,300

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

10. MANPOWER AND RELATED COSTS

	2019	2018
	\$	\$
Staff salaries and bonuses	502,547	422,255
Employer's contributions to Central Provident Fund	78,138	49,245
Payroll, finance management, IT administrative and HR	-	17,861
Casual labour & temporary staff	58,417	27,989
Other benefits	8,290	5,545
Shared service cost	339,984	-
Consultant fee	29,580	-
	1,016,956	522,895

11. RENTAL EXPENSES

	Note	2019	2018
		\$	\$
Rental of equipment		1,877	4,591
Rental of premises	14	68,618	82,287
		70,495	86,878

12. OTHER OPERATING EXPENSES

	2019	2018
	\$	\$
Accountancy fee	93	10,058
Bank charges	1,574	7,698
Ceremonies and celebration	13,109	7,491
Examination	36,915	42,265
Office supplies	1,551	3,909
Miscellaneous expenses	43,458	45,086
	96,700	116,507

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

13. GOVERNMENT GRANT

Government grant relates to the funding from Ministry of Health for the Council's deficit in FY2018. A total of \$356,416 will be disbursed to the Council in June 2019 while the remaining amount will be disbursed after the Council's audited financial statement is ready, subject to the cap of \$356,415.

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.

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:

	2019	2018
	\$	\$
Operating lease payments due:		
- within one year	74,739	74,739
- later than one year but not later than five years	49,826	124,565
	<u>124,565</u>	<u>199,304</u>

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2019 amounted to \$68,618 (2018: \$82,287) (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 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:

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

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

	2019	2018
	\$	\$
<i>Balances with related parties</i>		
<u>Ministries and Statutory Councils</u>		
- Amount due from Dental Specialists Accreditation Council	26,600	35,463
- Amount due to Singapore Medical Council	30,138	8,227
- Amount due to Ministry of Health	-	6,707
- Amount due from Ministry of Health	712,831	-
- Amount due to Ministry of Finance	-	66,813
<u>Transactions with related parties</u>		
<u>Singapore Medical Council</u>		
- Expenses paid on behalf of the Council	460,951	419,039
<u>Ministry of Health</u>		
- Expenses paid on behalf of the related party	69,226	20,850
- Grant received	712,831	-
<u>Ministry of Finance</u>		
- Surcharge fees	-	53,037
- Lease renewal penalty charged	27,552	13,776

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 2019 and 31 March 2018 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.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

17. FINANCIAL RISK MANAGEMENT

17.1 Financial risk management (cont'd)

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.

17.2 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:

	Note	2019 \$	2018 \$
<u>Financial assets</u>			
Other receivables	6	1,048,753	84,270
Cash and bank deposits	7	362,903	2,058,970
Financial assets carried at amortised cost		<u>1,411,656</u>	<u>2,143,240</u>
<u>Financial liability</u>			
Other payables, representing			
financial liability carried at amortised cost	9	<u>240,514</u>	<u>341,300</u>

Contact Information

Address

81 Kim Keat Road

National Kidney Foundation Centre

#09-00

Singapore 328836

Email enquiries@dentalcouncil.gov.sg

Fax +65 6235 3185

Website www.healthprofessionals.gov.sg/sdc

