

# **Singapore Dental Council**

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## **ANNUAL REPORT 2008**

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# **PRESIDENT'S REPORT**

1<sup>st</sup> January 2008 marked an important date in the dental calendar. The Dental Registration Act (2008), which was passed by Parliament in 2007, was officially enacted on that date. With the new Act, a number of important statutory amendments, which have great impact on the dental profession came into force; namely the mandatory Continuing Professional Education Programme (CPE), Conditional Registration, the Register of Dental Specialists and the Register of Oral Health Therapists. Dentists are advised to be familiar with these changes as I am sure they will make a great impact on the way they practice in the future.

During the year under review, 1 January 2008 to 31 December 2008, the Dental Council held 8 council meetings, 4 committee meetings, and 3 meetings of the complaints committee. There were 3 Oral Health Therapist Accreditation Committee (OHTAC) meetings and 2 special meetings on Oral Health Therapists qualifying examination. There was no disciplinary inquiry during the year.

## **Continuing Professional Education**

With the enactment of the amended Dental Registration Act (2008) on 1<sup>st</sup> January 2008, the mandatory Continuing Professional Education Programme (CPE) has become a requirement for the renewal of the practicing certificates (PCs) of all registered dentists at the next renewal cycle starting in October 2008. Dentists will have to accumulate a minimum of 70 CPE points during the two-year cycle before they are eligible for renewal of their practicing certificates when their current PCs expire on 31 December 2009. Judging by the CPE points registered to date, dentists should well be able to meet the required 70 points.

## **Dentists Register**

As at 31 December 2008, the Register had 1,415 graduate dentists. During the year under review, there were 84 new registrations. Thirty-five of them were graduates of the National University of Singapore, 32 had other degrees listed in the Schedule, 3 had passed the qualifying examinations, 4 Japanese dentists were registered under the Note Verbale and 10 were temporary registrants. Twenty-three graduate dentists were removed from the register during the year (Appendix III). Of these, 21 did not apply for their practicing certificates, 1 whose employment contract has lapsed and 1 had passed away.

## **Dental Specialists Register**

A Dental Specialists Accreditation Board (DSAB) was appointed by the Minister of Health to determine the qualifications, experience and other conditions for registration as specialists under the Act. The DSAB will also define the specialties in dentistry, accredit the training programmes and certify dentists who have the qualifications and experience for registration as specialists. The Dental Council, however, administers the registration and maintenance of the Register of Dental Specialists. Dentists with suitable qualifications and experience who wish to be certified as a specialist are advised to apply to the Dental Specialists Accreditation Board. Upon successful certification by DSAB, they can then apply to the Dental Council to

be placed on the Register of Dental Specialists. As at 31 Dec 2008, 165 dentists have been certified and placed in the Dental Specialists Register.

### **Oral Health Therapists Register**

Implementation of the Register of Oral Health Therapists commenced on 1<sup>st</sup> January 2008 when the amended Dental Registration Act (2008) came into force. The register consists of 3 categories, namely Dental Hygienists, Dental Therapists and Dental Hygienists/Dental Therapists. The Dental Therapists are further divided into 2 parts. OHTs registered under Part I of the Register may practice without supervision while those registered under Part II have to work under the supervision of a Division I Registered Dentist. As at 31<sup>st</sup> December 2008, there are 160 Dental Therapists under Part I of the Register. Under Part II of the OHT Register, there are 63 Dental Therapists/Hygienists, 3 Dental Hygienists and 17 Dental Therapists.

### **Complaints**

The Council received a total of 55 written complaints in 2008 of which 4 were accompanied by statutory declarations and were referred for investigation by the Complaints Committees. Of all the complaints, 3 were dismissed and the dentists were given letters of advice. One case is still under deliberation.

There had been no increase in the number of complaints compared to the previous year. Treatment-related complaints formed the bulk of the complaints. Most of these involved issues of dissatisfaction with treatment outcomes (14), high treatment fees (11), miscommunication and inadequate informed consent (6) and unethical professional conduct (5). Teeth whitening by non-dentists (11) again featured prominently amongst the complaints. Most of these complaints, however, were from practicing dentists. (Appendix VI) \*

### **Dentist's Pledge Affirmation Ceremony**

The 2008 Dentist's Pledge Affirmation Ceremony took place on 25 July 2008. We were honoured to have Mr Hawazi Daipi, Senior Parliamentary Secretary of Ministry of Health and Ministry of Manpower as the Guest of Honour. The 39 newly registered dentists of 2008 were treated to an inspiring and motivating speech by the Guest of Honour before taking their pledge and signing the Dentist's Register. The text of Mr Hawazi can be found on the SDC's website at <http://www.sdc.gov.sg>.

### **Staff Matters**

Ms Annabel Tan joined the staff of the Council as a Management Support Officer on 10 June 2008. Dr Chen Fee Yuen, Ms Yee Yoke Chun, Ms Jacqueline Goh and Ms Norisah Ahmad continued to serve the Council with distinction as Inspecting Officer, Administrative Manager, Management Executive Officer and Corporate Support Officer respectively.

## **Conclusion**

As the current Council will complete its term of office in May 2009, I wish to take this opportunity to record my sincere thanks to members of the Council and the various committees for the valuable time and effort they have contributed in service of the profession and the Council during the year. I would like to thank the administrative staff for their efficient and devoted service. Most importantly, I wish to thank all members of the profession for another year of dedicated and caring service to our public and for the valuable feedback and support you have accorded this Council during the year.

Dr Yip Wing Kong  
President  
Singapore Dental Council

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\* Figures may differ from those in Appendix IV due to differences in classification employed.

# THE DENTAL COUNCIL

The Council consists of five elected members and six appointed members and are as follows:

## Elected members:

A/Prof Yeo Jin Fei  
Dr Ho Kee Hai  
Dr Myra Elliott nee Lin Wen Jui  
Dr Anthony Goh Sze Chern  
Dr Ng Chin Siau

## Appointed members:

President

Dr Yip Wing Kong

Registrar

Clin A/Prof Patrick Tseng Seng Kwong <sup>1</sup>

A/Prof Tan Beng Choon Keson

Dr Adeline Wong Soon May

Dr Chan Siew Luen

Ms Jessie Lim <sup>2</sup>

Ms Tham Kui Wah <sup>3</sup>

# ADMINISTRATIVE STAFF

Executive Secretary

Dr Wong Mun Loke

Inspecting Officer

Dr Chen Fee Yuen <sup>4</sup>

Administrative Manager

Ms Yee Yoke Chun

Management Executive Officer

Ms Jacqueline Goh

Management Support Officer

Ms Annabel Tan

Corporate Support Officer

Ms Norisah Ahmad

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

<sup>2</sup> Ms Jessie Lim is a registered dentist in the second division of the register.

<sup>3</sup> Ms Tham Kui Wah is a registered Oral Health Therapist.

<sup>4</sup> Dr Chen Fee Yuen is a part-time officer

# COMMITTEES

## Complaints Committee

Complaints Committees are formed from the members of the Complaints Panel on an ad-hoc basis with a council member chairing each committee. The following are members of the Complaints Panel.<sup>5</sup>

Dr Chung Kong Mun  
Dr Djeng Shih Kien  
Dr Dominic Leung Wing Hung  
Dr Trevor Li Chung Tai  
Dr Ronald Loh Kai Woh  
Dr Tham Hon Meng  
Dr Sivagnanam Rajendram  
Dr Lee Jee Mui  
A/Prof Jennifer Neo Chiew Lian  
Dr Lewis Lim Kim Chuan  
Dr Kaan Sheung Kin  
Dr Eu Oy Chu  
Dr Shahul Hameed  
Dr Go Wee Ser

Dr Benjamin Charles Long  
Ms Tham Kui Wah  
Ms Lee Show Feai  
A/Prof Lye Lin Heng Irene\*  
Prof Tan Cheng Han, S.C.\*  
Mr Chua Thian Huat\*  
Mrs Noor Quek\*  
Mr Eric Lim Yew Tou\*  
A/Prof Victor R Savage\*  
Clin Prof Fock Kwong Ming\*  
Dr Chong Jin Long\*  
Mr Liew Choon Wei\*  
Mr Narayanan Sreenivasan\*

## Accreditation Committee

Chairman	A/Prof Tan Beng Choon Keson
Members	A/Prof Jennifer Neo Chiew Lian Dr Chen Nah Nah Dr Myra Elliott nee Lin Wen Jui Dr Ansgar Cheng Chi-Chung

## Audit Committee

Chairman	A/Prof Yeo Jin Fei
Members	Dr Ng Chin Siau Ms Jessie Lim

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<sup>5</sup> Members of the Complaints Panel are appointed for a 2-year term and are eligible for re-appointment.

\* Lay panel members

### **Continuing Professional Development Committee**

Chairman	Clin A/Prof Patrick Tseng Seng Kwong
Members	Prof Chew Chong Lin A/Prof Jennifer Neo Chiew Lian A/Prof Sae-Lim Varawan Dr Kwa Chong Teck Dr Eu Oy Chu Dr Adeline Wong Soon May Dr Anthony Goh Sze Chern Dr Wong Mun Loke

### **Professional Communication Committee**

Chairman	Dr Anthony Goh Sze Chern
Members	Dr Wong Mun Loke Ms Yee Yoke Chun

### **Specialist Dental Register Committee**

Chairman	Clin A/Prof Patrick Tseng Seng Kwong
Members	Prof Chew Chong Lin A/Prof Yeo Jin Fei Dr Eu Oy Chu Dr Gerald Lim Kian Chong Dr Mimi Yow Dr Adeline Wong Soon May Dr Chan Siew Luen

### **Ethics Committee**

Chairman	Dr Yip Wing Kong
Members	A/Prof Kelvin Foong Weng Chiong Dr Tham Hon Meng Dr Raymond Ang Ee Peng Dr Adeline Wong Soon May Ms Jessie Lim



# **DENTISTS & ORAL HEALTH THERAPISTS REGISTER & PRACTISING LICENSES**

The Dentists Register has two divisions. Graduate dentists are listed in the First Division. Dentists without formal qualifications (grand-parented as dentists in the 1950s) and former dental therapists are listed in the Second Division. There are currently a total of 1,484 registered dentists in the dental register (Appendix I). Of these 1,415 are on the First Division and 69 on the Second Division.

## **First Division of the Dentists Register**

As at 31 December 2008, the Register had 1,415 graduate dentists. During the year under review, there were 83 new registrations and 1 restoration. Thirty-five of them were graduates of the National University of Singapore, 32 had other degrees listed in the Schedule to the Dentists Act, 3 had passed the qualifying examinations, 4 Japanese dentists were registered under the Note Verbale and 10 were temporary registrants (visiting experts and trainees at accepted institutions).

Twenty-three graduate dentists were removed from the register during the year (Appendix III). Of these 23 dentists, 21 did not apply for their practising certificates, 1 whose employment contract has lapsed and 1 had passed away.

The dentists to resident population ratio at 1:3261, has remained range-bound in the past few years.

The distribution of dentists registered in the First Division of the Dentists Register by employment sector is shown in Appendix IV. The majority of graduate dentists (936) were in private practice. Of the remaining, 252 were in the restructured hospitals, 18 in public service and 35 in the National University of Singapore. One hundred and thirty-six dentists were considered not in active practice as they had not applied for their practising certificates and 38 were reported under unknown status.

There were 936 graduate dentists in private practice. This is an increase of 48 from the previous year. Of these, 58% were in group practices, 38% were in solo practices and 2.13% worked as locums.

There were 591 private dental clinics run by graduate dentists in 2008, an increased of 4 from the previous year. The distribution of private dental clinics by postal sector is shown in Appendix V. The largest concentration of private dental clinics was found in postal districts 23, 24, 52, 53 and 22.

## **Second Division of the Dentists Register**

As at 31 December 2008 there were 69 non-graduate dentists, of which 44 were in private practice, 10 were in the public service, 14 were not in active practice and 1 was reported under unknown employment status. Amongst those in private practice, 28 were former dental therapists and 16 were practitioners without formal dental qualifications but were grand-parented as “registered dentist” when the Registration of Dentists Ordinance 1948 came into

force.

There were 41 private dental clinics that were run by second division dentists. The largest concentration of these clinics was found in postal districts 53, 56, 57, 58, 65, 16 and 8.

## PROFESSIONAL CONDUCT

Complaints Committees are appointed ad hoc to deliberate on complaints received by the Council. Provisions in the Dentists Act require Council to investigate all complaints that are accompanied by a statutory declaration.

Each Complaints Committee consists of a member of the Council (as Chairman of the Committee), two dentists who are not members of the Council and one layperson from the Complaints Panel.

The members of the Complaints Panel for 2006/2008 are:

Dentists	Dr Chung Kong Mun Dr Djeng Shih Kien Dr Dominic Leung Wing Hung Dr Trevor Li Chung Tai Dr Ronald Loh Kai Woh Dr Lewis Lim Kim Chuan Dr Tham Hon Meng Dr Rajendram Sivagnanam Dr Lee Jee Mui A/Prof Jennifer Neo Chiew Lian Dr Kaan Sheung Kin Dr Eu Oy Chu Dr Shahul Hameed Dr Go Wee Ser Dr Benjamin Charles Long Ms Lee Show Feai *
Lay Members	Prof Tan Cheng Han, S.C A/Prof Lye Lin Heng Irene Mr Chua Thian Huat Mr Eric Lim Yew Tou Mrs Noor Quek A/Prof Victor R Savage Clin Prof Fock Kwong Ming Dr Chong Jin Long Mr Liew Choon Wei Mr Narayanan Sreenivasan

The Council received a total of 55 written complaints in 2008 of which 4 were accompanied by statutory declarations and were referred for investigation by the Complaints Committees. Of all the complaints, 3 were dismissed and the dentists were given letters of advice. One case is still under deliberation.

There was no increase in number of complaints compared to the previous year. Treatment-related complaints formed the bulk of the complaints. Most of these involved issues of dissatisfaction with treatment outcomes, unethical professional behaviour, miscommunication, complications of treatment and high treatment fees. Teeth whitening by

non-dentists again featured prominently amongst the complaints. (Appendix VI)

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

# FINANCIAL REPORT

Council had retained the services of Questor Management Pte Ltd and Robert Tan & Co. as our accounting consultant and auditor respectively for the financial year 2008. The audited financial statements for the period 1 April 2008 to 31 March 2009 are reproduced in the following pages.

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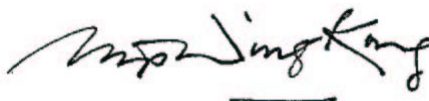
This representation letter is provided in connection with your audit of the financial statements of **SINGAPORE DENTAL COUNCIL** as of the above date and for the year then ended for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position and of the results, changes in fund and cash flows of its operations for the year then ended in accordance with Singapore Financial Reporting Standards.

We confirm, to the best of our knowledge and belief, the following representation :-

1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with Singapore Financial Reporting Standards including the appropriate disclosure of all information.
2. There have been no irregularities involving management or employees who have a significant role in the system of internal control or that could have a material effect on the financial statements.
3. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that the results of our assessment did not reveal any risk of fraud in the business.
4. We have made available to you all books of account and supporting documentation and all minutes of meetings of Council members and Council management from beginning of the year to the date of this letter.
5. The financial statements are free of material errors and omissions.
6. The Council has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There have been no communications concerning non-compliance with requirements of regulatory authorities with respect to financial matters.
7. The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:
  - (a) Assets pledged as collateral.
  - (b) All possible claims that our lawyer has advised us are probable of assertion.
8. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

9. The Council has no inventory at the balance sheet date.
10. All current assets are expected to realise, in the ordinary course of business, not less than the amounts at which they are included in the balance sheet.
11. The carrying value of the assets are not in excess of recoverable amounts. No provision for permanent impairment is necessary.
12. The Council has satisfactory title to all assets and no assets, which should have been included have been omitted.
13. We have recorded or disclosed all liabilities. There were no contingent liabilities at the balance sheet date.
14. Any expenditure included in the financial statements was properly made in connection with the carrying on of the activities of the Council.
15. There were no approved future capital expenditure.
16. There have been no events subsequent to the balance sheet date which require adjustment of or disclosure in the financial statements.

Yours faithfully  
On behalf of Council,



DR YIP WING KONG  
PRESIDENT



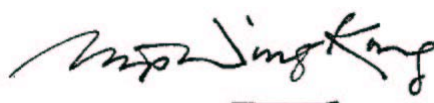
CLIN ASSOC PROF. TSENG SENG KWONG PATRICK  
REGISTRAR

18 June 2009

**SINGAPORE DENTAL COUNCIL  
STATEMENT BY COUNCIL'S MANAGEMENT**

In our opinion, the financial statements set out on pages 15 to 23 are drawn up so as to give a true and fair view of the state of affairs of Singapore Dental Council as at 31 March 2009 and of the results, changes in fund and cash flows of the Council for the year ended on that date.

On behalf of the Council,



DR YIP WING KONG  
President



CLIN ASSOC PROF. TSENG SENG KWONG PATRICK  
Registrar

18 June 2009

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SINGAPORE DENTAL COUNCIL**

We have audited the accompanying financial statements of **SINGAPORE DENTAL COUNCIL** as set out on pages 5 to 13, which comprise the balance sheet as at 31 March 2009, and the statement of income and expenditure, statement of changes in fund and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

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

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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion :-

- (a) the financial statements are properly drawn up in accordance with the provisions of The Dentists Act 1999 and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Council as at 31 March 2009 and of the results, changes in fund and cash flows of the Council for the year ended on that date; and



- (b) the accounting and other records required by the Act to be kept by the Council have been properly kept in accordance with the provisions of the Act.

A handwritten signature in black ink, appearing to read 'Robert Tan & Co.', with a stylized flourish at the end.

**Robert Tan & Co.**  
Certified Public Accountants,  
Singapore

18 June 2009

**SINGAPORE DENTAL COUNCIL**

**STATEMENT OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>Note</u>	<u>FY2008</u> \$	<u>FY2007</u> \$
OPERATING INCOME			
Registration fee		24,630	36,900
Practising certificate fee		276,072	258,904
Specialist registration		115,500	-
Extension for registration fee		780	-
Penalty fee		20	4,250
Restoration fee		400	400
Register of Additional Qualification		2,550	1,600
Certificate of Good Standing		1,619	1,260
Certified Copy of Certificate		100	200
Mailing label		1,697	918
Examination fee		14,070	4,000
Miscellaneous income		68	34
Interest income		7,932	13,870
Fee for CPE provider accreditation		1,000	1,150
		-----	-----
		446,438	323,486
Deduct : OPERATING EXPENSES - Page 6		(536,373)	(426,613)
		-----	-----
DEFICIT BEFORE GRANT		(89,935)	(103,127)
GOVERNMENT GRANT		(58,113)	396,571
		-----	-----
(DEFICIT)/SURPLUS BEFORE CONTRIBUTION TO CONSOLIDATED FUND		(148,048)	293,444
CONTRIBUTION TO CONSOLIDATED FUND	3		
- Prior year		32,003	(52,820)
		-----	-----
(DEFICIT)/SURPLUS FOR THE YEAR		(116,045)	240,624
		=====	=====

**STATEMENT OF CHANGES IN FUND  
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>General fund</u> \$
Balance at 31 March 2007	734,379
Surplus for the year	240,624
	-----
Balance at 31 March 2008	975,003
Deficit for the year	(116,045)
	-----
Balance at 31 March 2009	858,958
	=====

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

**SINGAPORE DENTAL COUNCIL**

**OPERATING EXPENSES FOR THE YEAR ENDED 31 MARCH 2009**

	<u>FY2008</u>	<u>FY2007</u>
	\$	\$
Accountancy fee	3,745	3,147
Advertisement	4,497	4,315
Audit fee	1,605	3,161
Bank charges	103	445
Ceremonies & celebrations	5,888	6,686
Depreciation	85,890	46,920
Election	250	-
Examination fee	1,605	4,280
General expenses	795	500
Gifts & entertainment	142	60
Legal & professional fees	-	18,726
Loss on disposal of equipment	-	297
Maintenance of computers	107,795	78,920
Maintenance of premises	1,988	2,155
Medical fee	197	306
Office refreshments	531	283
Office supplies	6,276	5,873
Postage & courier	2,569	3,111
Printing	4,676	7,750
Provident fund contributions	24,115	21,524
Publications	-	42
Rental of equipment	1,090	986
Rental of premises	50,721	29,866
Salary	216,434	175,239
Services rendered	6,871	6,908
Staff training	4,169	415
Staff welfare	-	1,158
Telecommunications	2,765	1,941
Transport & travelling	1,656	1,599
	<u>536,373</u>	<u>426,613</u>

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

**SINGAPORE DENTAL COUNCIL**  
**BALANCE SHEET AS AT 31 MARCH 2009**

	<u>Note</u>	<u>31.3.09</u> \$	<u>31.3.08</u> \$
<b>ASSETS</b>			
<b>Non-current assets</b>			
Equipment & renovations	4	95,531	59,181
		-----	-----
<b>Current assets</b>			
Other receivables	5	21,669	7,115
Interest receivable		6,438	11,009
Fixed deposits	6	659,926	647,423
Bank balance	6	346,315	781,282
		-----	-----
		1,034,348	1,446,829
		-----	-----
<b>Total assets</b>		<u>1,129,879</u>	<u>1,506,010</u>
		=====	=====
<b>FUND AND LIABILITIES</b>			
Accumulated surplus		858,958	975,003
		-----	-----
<b>Current liabilities</b>			
Advance fees received		228,662	453,663
Accrued expenses		42,259	24,524
Provision for Consolidated Fund		-	52,820
		-----	-----
		270,921	531,007
		-----	-----
<b>Total fund and liabilities</b>		<u>1,129,879</u>	<u>1,506,010</u>
		=====	=====

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

**SINGAPORE DENTAL COUNCIL**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2009**

	<u>FY2008</u>	<u>FY2007</u>
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Deficit before grant	(89,935)	(103,127)
Adjustments for :		
Depreciation	85,890	46,920
Interest income	(7,932)	(13,870)
Loss on disposal of equipment	-	297
	<hr/>	<hr/>
Operating deficit before working capital changes	(11,977)	(69,780)
<i>Changes in working capital :</i>		
Other & interest receivables	(9,983)	2,879
Advance fees received	(225,001)	264,346
Accrued expenses	17,735	(145,430)
	<hr/>	<hr/>
Cash (used in)/generated from operations	(229,226)	52,015
Contribution to Consolidated Fund	(20,817)	-
	<hr/>	<hr/>
<i>Net cash (used in)/from operating activities</i>	(250,043)	52,015
	<hr/>	<hr/>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment & renovations	(122,240)	(7,915)
Interest received	7,932	13,870
	<hr/>	<hr/>
<i>Net cash (used in)/from investing activities</i>	(114,308)	5,955
	<hr/>	<hr/>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Government grant (repaid)/received	(58,113)	396,571
	<hr/>	<hr/>
<i>Net cash (used in)/from financing activities</i>	(58,113)	396,571
	<hr/>	<hr/>
<b>NET (DECREASE)/INCREASE IN FIXED DEPOSITS &amp; BANK BALANCE</b>	(422,464)	454,541
<b>FIXED DEPOSITS &amp; BANK BALANCE AT BEGINNING OF YEAR</b>	1,428,705	974,164
	<hr/>	<hr/>
<b>FIXED DEPOSITS &amp; BANK BALANCE AT END OF YEAR</b>	1,006,241	1,428,705
	<hr/> <hr/>	<hr/> <hr/>

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



## SINGAPORE DENTAL COUNCIL

### NOTES TO FINANCIAL STATEMENTS - 31 MARCH 2009

#### 1. GENERAL

The Council is established under Dental Registration Act, Cap. 76. The financial statements are expressed in Singapore dollars and are authorised for issue by the Council on the date stated on the Statement by Council's Management on page 2.

The principal activities of the Council are to regulate and promote the interests of dental practitioners in Singapore.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

##### (a) *Basis of accounting*

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

The financial statements of the Council comply with Singapore Financial Reporting Standards (FRS). During the year, the Council adopted, where applicable, the new or revised FRS and Interpretations to FRS (INT FRS) that are effective for the current accounting period. The adoption did not result in any change in accounting policies. For new FRS and INT FRS that are not yet mandatory, there is no impact on the financial statements.

##### (b) *Accounting estimates and judgements*

The preparation of financial statements in conformity with FRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are reviewed on an on-going basis and are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and assumptions are not expected to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### (c) *Income*

Income from practising certificate fees, which are levied on dentists on a yearly basis, is recognised in the financial statements on an accrual basis.

Interest income is taken up on an accrual basis.

Other types of income are recognised on a cash basis.

SINGAPORE DENTAL COUNCIL

NOTES TO FINANCIAL STATEMENTS - 31 MARCH 2009

(d) *Depreciation*

Depreciation is calculated on the straight line basis to write off the cost of the assets over their estimated useful lives as follows :-

Computer	-	3 years
Office equipment	-	8 years
Ceremony gowns	-	8 years
Renovations	-	3 years

No depreciation is provided on software development expenditure.

The carrying amounts of equipment and renovations are reviewed for impairment at each balance sheet date. Impairment loss or reversal of impairment loss recognised in prior years is recorded in the income statement.

The useful lives and residual values, if not insignificant, are re-assessed annually. Fully depreciated assets are retained in the financial statements until they are no longer in use.

(e) *Grants*

Grants for each year are based on projected deficits and adjusted by previous periods under or overfunding determined upon the audited results of the said period.

Government operating grants are taken to the Statement of Income & Expenditure on the accrual basis.

(f) *Leased assets*

Operating lease payments are charged to the income statement on a straight line basis over the lease term.

(g) *Other receivables*

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

**SINGAPORE DENTAL COUNCIL**

**NOTES TO FINANCIAL STATEMENTS - 31 MARCH 2009**

(h) ***Employee benefits***

*Defined contribution plan*

The Council contributes to Central Provident Fund ("CPF"), a defined contribution plan regulated and managed by the Singapore Government. The Council's obligation in regard to CPF is limited to the amount it has to contribute to it. CPF contributions are recognised as an expense in the same period as the employment that gives rise to the contributions.

*Employee leave entitlement*

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

**3. CONTRIBUTION TO CONSOLIDATED FUND**

The income of the Council is exempted from income tax under Section 13(1)(e) of the Singapore Income Tax Act. In lieu thereof the Council is required to contribute to the Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A). The contribution is based on 17% (2008 : 18%) of the net surplus of the Council. The current year write back arises from an overprovision in FY2007 whereby FY2005 and FY2006 deficits were omitted in the computation in FY2007.



SINGAPORE DENTAL COUNCIL

NOTES TO FINANCIAL STATEMENTS - 31 MARCH 2009

4. EQUIPMENT & RENOVATIONS

	<u>Computers</u>	<u>Office equipment</u>	<u>Ceremony gowns</u>	<u>Software</u>	<u>Renovations</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$
<i>Cost</i>						
At 31.3.07	14,359	12,149	8,274	127,780	-	162,562
Additions	1,498	6,417	-	-	-	7,915
Disposals	(1,249)	(475)	-	-	-	(1,724)
At 31.3.08	14,608	18,091	8,274	127,780	-	168,753
Additions	24,713	8,286	-	-	89,241	122,240
At 31.3.09	39,321	26,377	8,274	127,780	89,241	290,993
<i>Accumulated depreciation</i>						
At 31.3.07	13,347	6,071	2,068	42,593	-	64,079
Depreciation charge for the year	1,031	2,261	1,035	42,593	-	46,920
Disposals	(1,249)	(178)	-	-	-	(1,427)
At 31.3.08	13,129	8,154	3,103	85,186	-	109,572
Depreciation charge for the year	9,218	3,297	1,034	42,594	29,747	85,890
At 31.3.09	22,347	11,451	4,137	127,780	29,747	195,462
<i>Net carrying amount</i>						
At 31.3.09	16,974	14,926	4,137	-	59,494	95,531
At 31.3.08	1,479	9,937	5,171	42,594	-	59,181

# SINGAPORE DENTAL COUNCIL

## NOTES TO FINANCIAL STATEMENTS - 31 MARCH 2009

### 5. OTHER RECEIVABLES

	<u>FY2008</u>	<u>FY2007</u>
	\$	\$
Prepayments	4,107	4,984
Deposits	17,562	2,131
	<u>21,669</u>	<u>7,115</u>

### 6. BANK BALANCE AND FIXED DEPOSITS

Cash at bank earns interest at floating rates determined by the bank. Fixed deposits are made for a period of 12 months and earn interest at the respective fixed deposit rates of between 1.20% to 2.06% (2008 : 1.24% to 3.08%) p.a.

### 7. FINANCIAL RISKS AND MANAGEMENT

#### (i) *Interest rate risk*

The Council has cash balances placed as fixed deposits with reputable financial institutions. Those deposits are generally with short term maturities to provide the Council the flexibility to meet working capital. The Council does not have interest-bearing borrowings.

#### *Sensitivity analysis for interest rate risk*

If interest rates on fixed deposits had been 1% (2008 : 1%) lower/higher with all other variables held constant, interest income from fixed deposits would have been approximately \$6,600 (2008 : \$6,470) lower/higher, arising mainly as a result of lower/higher interest income on fixed deposits.

#### (ii) *Credit risk*

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

#### (iii) *Foreign exchange risk*

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

#### (iv) *Liquidity risk*

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

**DENTISTS REGISTER 2008**

Year	FIRST DIVISION	SECOND DIVISION		Total
	Graduate Dentists	Practitioners Without Formal Dental Training*	Former Dental Therapists**	
2004	1,222	22	55	1,299
2005	1,279	20	53	1,352
2006	1,305	18	53	1,376
2007	1,343	17	53	1,413
2008	1,415	16	53	1,484

\* Practitioners without formal dental training but were grand-parented as "registered dentist" pursuant to section 5(e) of the Registration of Dentists Ordinance 1948.

\*\* Includes 24 dental therapists grand-parented as Division II dentists on 15 October 1999 pursuant to section 65(4)(c) of the Dentists Act 1999. With this grand-parenting exercise, the provisional register, of dental therapists, was thereby closed.

**DENTISTS BY QUALIFICATIONS**

Qualifications					
	2004	2005	2006	2007	2008
Graduates with Singapore dental degree/ diploma – 14(1)(a)	995	1,022	1,052	1,078	1,113
Graduates with dental degrees listed in the Schedule of the Dentists Act -14(1)(b)	198	218	215	225	247
Graduates with degree not listed in the Schedule of the Dentists Act and are registered for teaching, research or postgraduate study – 14(1)(d) – Temporary Registration	17	21	22	22	30
Graduates with dental degrees not listed in the Schedule of the Dentists Act and are registered after passing the Dental Board Examination – 14(1)(c) – without condition	8	9	10	8	13
Graduate(s) with dental degree(s) not listed in the Schedule of the Dentists Act and are exempted from the Dental Council Examination, or given registration – 14(1)(c) – with condition (FTA)	4	9	6	10	12
Dentists without formal dental qualifications but were registered in 1950 – 65(4)(b)	22	20	18	17	16
Dentists (former dental therapists) registered after passing the Dental Therapist Examination	55	53	53	53	53
<b>Total</b>	<b>1,299</b>	<b>1,352</b>	<b>1,376</b>	<b>1,413</b>	<b>1,484</b>

**DENTISTS REMOVED FROM THE ACTIVE DENTISTS REGISTER**

	Reason for Removal							
	Died		Did not apply for Practising Certificate/Migrated		Cessation of Temporary Registration	Disciplinary Action		
Year	Graduate Dentists	Others	Graduate Dentists	Others	Graduate Dentists	Graduate Dentists	Others	Total
2004	4	1	17	2	7	-	-	31
2005	2	2	10	5	2	1	-	22
2006	2	1	26		10	0	0	39
2007	3	2	10	0	0	0	0	15
2008	1	2	21	1	1	0	0	26

**GRADUATE DENTISTS BY EMPLOYMENT SECTOR**

Year	Public Service	National University Of Singapore	Restructured Hospital	Private Practice	Not in Active Practice	Total
2004	24	23	232	802	141	1,222
2005	21	32	223	843	160	1,279
2006	20	26	243	838	178	1,305
2007	18	32	229	888	176	1,343
2008	18	35	252	936	174	1,415

**DISTRIBUTION OF PRIVATE DENTAL CLINICS BY POSTAL SECTOR**

Postal Sector	Private Dental Clinics		Postal Sector	Private Dental Clinics	
	1st Division	2nd Division		1st Division	2nd Division
03xxxx	4	0	43xxxx	4	1
04xxxx	16	0	44xxxx	10	1
05xxxx	6	1	45xxxx	3	0
06xxxx	11	0	46xxxx	16	2
07xxxx	0	0	47xxxx	5	0
08xxxx	7	2	51xxxx	6	0
09xxxx	5	0	52xxxx	30	0
10xxxx	2	0			
11xxxx	3	0	53xxxx	23	5
12xxxx	13	1	54xxxx	7	1
13xxxx	3	1	55xxxx	7	0
14xxxx	5	0	56xxxx	20	2
15xxxx	10	0	57xxxx	15	2
16xxxx	10	3	58xxxx	6	3
17xxxx	15	0	59xxxx	6	0
18xxxx	13	0	60xxxx	11	1
19xxxx	4	1	61xxxx	2	0
20xxxx	3	1	63xxxx	1	0
21xxxx	2	0	64xxxx	14	1
22xxxx	24	0	65xxxx	18	3
23xxxx	65	0	67xxxx	4	0
24xxxx	35	0	68xxxx	9	1
			71xxxx	1	0
25xxxx	7	0	73xxxx	13	0
26xxxx	2	0	75xxxx	2	1
27xxxx	9	0	76xxxx	20	1
30xxxx	6	0	77xxxx	1	0
			78xxxx	1	0
31xxxx	16	0	80xxxx	0	0
32xxxx	11	2	81xxxx	0	0
33xxxx	2	0	82xxxx	2	0
34xxxx	0	0			
35xxxx	3	0			
37xxxx	1	0			
38xxxx	10	2			
40xxxx	6	0			
41xxxx	2	0			
42xxxx	4	2			
Total				591	41

**NATURE AND NUMBER OF COMPLAINTS RECEIVED IN 2008**

Nature of Complaint	Number
Restorations	2
Root canal treatment	3
Extractions	3
Orthodontics	3
Oral Surgery	3
Implants	2
Professional standards	1
Ethics & professional conduct	1
Service lapse/ miscommunication	4
Fees/overcharging	7
Irrelevant/unnecessary treatment	1
Medical certificate/sick leave	1
Treatment by HCI	1
Teeth whitening by non-dentists	11
Qualifications	2
Additional procedures/consent	2
Complaints Committees' outcomes	2
Wrongful prescriptions	2
No receipts/itemisation	2
Illegal dentist	1
Health/fitness to practise	1
<b>Total</b>	<b>55</b>



**ORAL HEALTH THERAPISTS BY EMPLOYMENT SECTOR**

Employment Sector	Part I	Part II			
	Dental Therapist	Dental Therapist/Hygenist	Dental Hygenist	Dental Therapist	Total
Private Sector	1	24	3	1	29
Restructured Institutions	0	3	0	0	3
Statutory Boards	151	35	0	15	201
Unknown	8	1	0	0	9
Voluntary Welfare Organisation	0	0	0	1	1
<b>Total</b>	<b>160</b>	<b>63</b>	<b>3</b>	<b>17</b>	<b>243</b>