

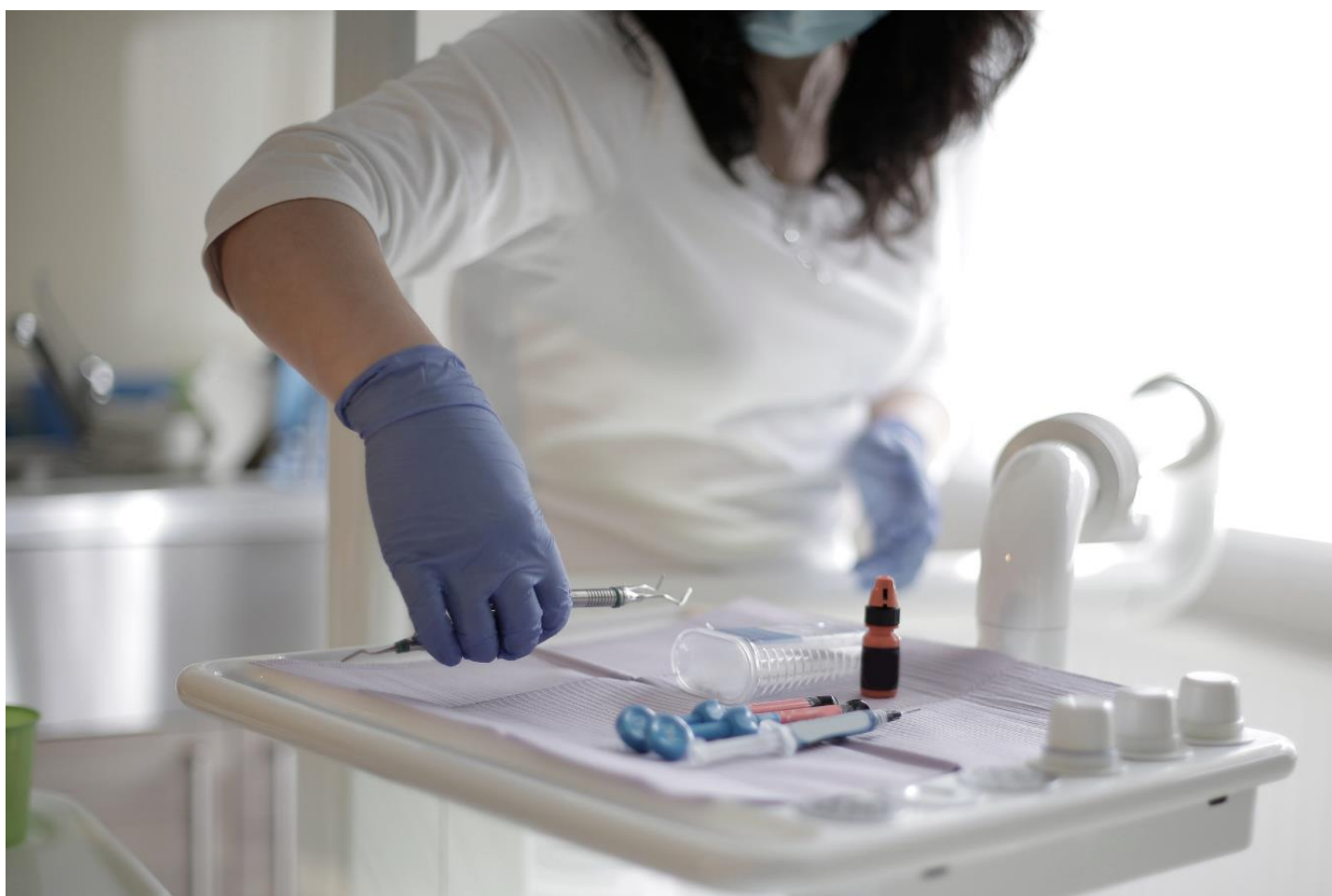


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# ANNUAL REPORT 2020

SINGAPORE DENTAL  
COUNCIL





## WHO WE ARE

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

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## President's Message

“

As Singapore continues to take strides in the management of the COVID-19 pandemic, Council will not also rest on its laurels and will continue to review its regulatory policies and operations to ensure that patients' wellbeing are safeguarded and dental practitioners will continue to uphold their high standards of oral care and instill public confidence.

”



A stylized black ink signature of Professor Chew Chong Lin.

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

In 2020, healthcare systems around the world were overwhelmed by a previously unknown and deadly virus which killed more than a million people globally. The coronavirus disease 2019 (COVID-19) which was found to spread via close proximity and contact through aerosols and respiratory droplets had huge impact on dental care practices. The distinct characteristic of dentistry being heavily procedure based and requiring close contact between patient and dental practitioner called for targeted, curated measures to protect both patients and dental practitioners during the COVID-19 pandemic.

The Council was cognisant of the disruptions to dental services including the suspension of routine dental care during the circuit breaker period. Council would like to express its deepest appreciation and thanks to all dental practitioners for your unyielding support in adapting to the changes in rules and measures during the trying times.



## Council's initiatives to help dentists and oral health therapists during the COVID-19 pandemic

Through the year, Council had rolled out several initiatives to help dental practitioners mitigate the impact of COVID-19.

In the initial stages of the outbreak in February 2020, many dental practitioners expressed concerns over the possible global shortage of essential dental supplies such as surgical masks, gowns and gloves. To ensure adequate supply of these essential items, Council passed on dental practitioners' feedback that it had received and worked closely with the Chief Dental Officer (CDO) Office to make available surgical masks from the national stockpile distributions to all licensed dental clinics. Queries and comments related to COVID-19 directives and measures were brought to CDO Office for immediate attention so that these concerns could be quickly allayed and addressed.

By April 2020, many in-person training courses and seminars had to be postponed or cancelled. Council therefore encouraged dental practitioners to shift as many of their learning activities online as possible, in order to fulfil the required Continuing Professional Education points for Practising Certificate renewal. Council also made special considerations to increase the cap of Category 3A (self-study) and Category 3B (distance learning) from 20 points to 40 points each. This would be applicable to Dentist Qualifying Period from 1 October 2019 to 31 October 2021 extended, and Oral Health Therapist Practising Qualifying Period from 1 October 2018 to 31 October 2020 extended. Dentists were also granted a one-off special exemption from the Basic Cardiac Life Support (BCLS) practical component. You can read more about the initiatives [here](#).

Council further decided for the verification of essential certificates to be processed entirely online, without the need for dental practitioners to make a trip to be physically present at the Secretariat office. This enabled Council to continue to render critical services to dental practitioners with the least disruptions possible.

# 2020

## Year in review

Due to the restriction of movement of dental practitioners across institutions, Council changed the in-person Dental Practitioner's Pledge Ceremony to a virtual session, held via an online platform. You can read about it [here](#).

Council was very encouraged that many dental practitioners had volunteered to step forward to administer swab tests in the community and help to train would be swabbers. Their altruism in these difficult times was laudable.

### Continued work of the Council

As Singapore continues to take strides in the management of the COVID-19 pandemic, Council will not also rest on its laurels and will continue to review its regulatory policies and operations to ensure that patients' wellbeing are safeguarded and dental practitioners will continue to uphold their high standards of oral care and instill public confidence.

On behalf of the Council, I would like to extend my appreciation to the unwavering support from dental practitioners in managing patients' anxieties during this difficult time. It is important as part of the healthcare family, that we stand in solidarity to face this pandemic professionally, responsibly and calmly. Please continue to render your fullest support to our medical, nursing and fellow healthcare colleagues across the healthcare system. Together, we can ride through this ordeal.

I would also like to thank the Secretariat for their professionalism, dedication and hard work in supporting dental practitioners during the pandemic and ensuring that Council's day to day operations and administration continued smoothly.

# Singapore Dental Council

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## COUNCIL MEMBERS

*From left to right*

- |               |   |
|---------------|---|
| First row     | Ms Lee Yong Ching Margaret, A/Prof Chng Chai Kiat (Registrar),<br>Prof Chew Chong Lin (President), Ms Lee Show Feai         |
| Second<br>row | Dr Ang Ee Peng Raymond, Dr Kuan Chee Keong, Dr Shahul Hameed,<br>Dr Aw Kian Li Andrew, Clin A/Prof Tseng Seng Kwong Patrick |
| Third row     | Mr Ong Ming Da, Dr Chang Kok Meng, Dr Seah Tian Ee  |



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



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



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



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



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



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



**Dr Seah Tian Ee** is a practising Oral Maxillofacial Surgeon in private practice. He was the President of the Association of Oral Maxillofacial Surgeons in Singapore from 2017 to 2018. He is the current Chairman of the Aesthetic Facial Procedures Oversight Committee and Infection Prevention and Control 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 the Chairman of the Application of Remote Dentistry Committee and a member of the SDC Audit Committee.



**Mr Ong Ming Da** was the President of the Association for Oral Health Therapists (Singapore) from 2016 to 2020. 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 Honorary Secretary of the College of Dental Surgeons Singapore, Member of the Dental Specialists Accreditation Committee and Chairman of the Prescribing Practices for Dentistry Committee. He serves as a member of the SDC Audit and Health committees.



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



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

### Appointed Members

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

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

Clin A/Prof Tseng Seng Kwong Patrick

Dr Shahul Hameed

Mr Ong Ming Da

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

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

### Elected Members

Dr Ang Ee Peng Raymond

Dr Aw Kian Li Andrew

Dr Chang Kok Meng

Dr Kuan Chee Keong

Dr Seah Tian Ee

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

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### Management (as of 31 Dec 2020)

**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

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

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

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

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

## Committee Members

### Aesthetic Facial Procedures Oversight Committee

**Chairman** Dr Seah Tian Ee

#### Members

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

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

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### Application of Remote Dentistry Committee

**Chairman** Dr Kuan Chee Keong

#### Members

Dr Christopher Quek Eng Yew	Mr Darren Lee Zong Ru	Ms Toh Ethel
Dr Jeremy Sim Ming Liang	Dr Lai Ye Choung	Dr Wong Li Beng
Dr Ronnie Yap Yi-Roon	Dr Samintharaj Kumar	Dr Yao Xu

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*The Application of Remote Dentistry Committee recommends the scope and potential applications of remote dentistry in the local dental healthcare context and the standards of such applications.*

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### Audit Committee

**Chairman** Dr Ang Ee Peng Raymond

#### Members

Mr Ng Weng Sui Harry	Dr Chang Kok Meng	Dr Kuan Chee Keong
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*The Audit Committee reviews the internal governance of the Council, and monitors the actions taken to address audit findings, by ensuring effective and timely responses from the Secretariat.*

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### Credentials Committee

**Chairman** Dr Aw Kian Li Andrew

#### Members

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

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

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## Complaints Panel

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

### Complaints Panel members

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

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#### Council Members

Dr Ang Ee Peng Raymond

Dr Aw Kian Li Andrew

Dr Chang Kok Meng

Dr Kuan Chee Keong

Dr Seah Tian Ee

Dr Shahul Hameed

Ms Lee Show Feai

Ms Lee Yong Ching Margaret

Mr Ong Ming Da

#### Dentists

A/Prof Tan Beng Choon Keson

CI A/Prof Tan Ken

Dr Adeline Wong Soon May

Dr Anshad s/o Ansari

Dr Asha Karunakaran

Dr Chan Siew Luen

Dr Chee Oon Lin Serene

Dr Cheong Kim Yan

Dr Choo Keang Hai

Dr Choy Keen Meng

Dr Chung Kong Mun

Dr Eu Oy Chu

Dr George Yi-Wei Soh

Dr Gian Siong Lin Jimmy

Dr Goh Bee Tin

Dr Goh Kwee Chien Benny

Dr Goh Wan-Lin Jacqueline

Dr Ho Kee Hai

Dr Kuah Hong Guan

Dr Kwa Chong Teck

Dr Lai Wen Pui Bien

Dr Lee Chee Wee

Dr Lee Chi Hong Bruce

Dr Lee Pheng Hean Bryce

Dr Lee Siew King Terence

Dr Lee Yew Keong David

Dr Lim Lii

Dr Lim Sor Kheng

Dr Loh Kai Woh

Dr Loh Poey Ling

Dr Lui Jeen Nee

Dr Lye Kok Weng

Dr Mohanarajah S Senathirajah

Dr Mok Yuen Pun Clara

Dr Mok Yuen Yue Betty

Dr Ng Yong Kheng

Dr Ong Jien Woon, Samuel

Dr Ong Kheng Kok

Dr Ong Meng Ann Marianne

Dr Phay Yew Ming

Dr Philip Goh Kong Hui

Dr Rajendram Sivagnanam

Dr Seow Yian San

Dr Shaun Anderson Thompson

Dr Sim Poh Choo Christina

Dr Tan Chin Hwee

Dr Tan Hui Ling Sharon

Dr Tay Lai Hock Alphonsus

Dr Teoh Khim Hean

Dr Wee Choon Seng Freddy

Dr Wu Loo Cheng

Dr Yeo Kok Beng

**Complaints Panel (continued)****Oral Health Therapists**

Ms Goo Sok Huan

Ms Juginder Kaur

Ms Satya Bhama Devi d/o Narpat

**Laypersons**

Prof Samir Attallah

Dr Tyrone Goh

Mr Philip Leong

Asst Prof Alex Qiang Chen

Mr Balasubramaniam Janamanchi

Mr Stanley Low

A/Prof Audrey Chia

Mr Chan Kok Way

Mr Teh Joo Heng

A/Prof Siow Jin Keat

Mr Chua Thian Huat

Mr Vijai Parwani

A/Prof Tay Cho Jui

Mr Eric Lim Yew Tou

Mr Yogeeswaran s/o Sivasithamparam

A/Prof Victor Savage

Mr Henry Tan Song Kok

Mrs Noorhayati Quek (Mrs Noor Quek)

Dr Boey Wah Keong

Mr Lim Peng Hong

Ms Chiang Hui Xian Mindy

Dr Chong Jin Long

Mr Mansoor Hassanbhai

Ms Chng Mui Lee, Cecilia

Dr Rachael Pereira

Mr Michael Ong Kah Leong

Ms Seah Soon Peng

Ms Yeap Lay Huay

**Continuing Professional Education Committee****Chairman** Dr Shahul Hameed**Members**

A/Prof Neo Chiew Lian Jennifer

Dr Ang Ee Peng Raymond

Dr Eu Oy Chu

Dr Choo Keang Hai

Dr Lim Lii

Dr Ong Meng Ann Marianne

Dr Soh Jen

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

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## Committee for Dental Procedure Accreditation

**Chairman** A/Prof Chng Chai Kiat

### Committee Members

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

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

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### Sub-committee Chairpersons

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

## Dental Registration Act Review Committee

**Chairman** A/Prof Chng Chai Kiat

### Members

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

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

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## Dental Schools Review Committee

**Chairman** A/Prof Chng Chai Kiat

### Members

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

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*The Dental Schools Review Committee reviews the intermediate and long-term supply and demand of dental professions and proposes policy changes to the Ministry after studying the potential impact of dental delivery and services.*

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## Disciplinary Committee

### Panel of Chairmen for Disciplinary Committee

A/Prof Loh Fun Chee

Dr Go Wee Ser

A/Prof Neo Chiew Lian Jennifer

Dr Hwang Yee Cheau

Dr Leung Wing Hung Dominic

Dr Chan Siew Luen

Dr Kaan Sheung Kin

Dr Loganathan Vijayan

Dr Djeng Shih Kien

Dr Kwa Chong Teck

Dr Long Benjamin Charles

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

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## Ethics Committee

**Chairman** Prof Chew Chong Lin

### Members

A/Prof Foong Weng Chiong Kelvin

Dr Asha Karunakaran

Dr Ang Ee Peng Raymond

Dr Long Benjamin Charles

Dr Shahul Hameed

Dr Wong Soon May Adeline

Ms Lee Yong Ching Margaret

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

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## Infection Prevention and Control Committee

**Chairman** Dr Seah Tian Ee

### Members

A/Prof Ong Wei Min Catherine – Advisor

Dr Choy Keen Meng

Dr Aaron Tan

Dr Intekhab Islam

Dr Chelsia Sim Qiu Xia

Dr Lee Chee Wee

Dr Leung Wing Hung Dominic

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*The Infection Prevention and Control Committee develops infection prevention and control measures specific to the local dental context to complement impending directives by the Ministry of Health and international guidelines.*

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## Oral Health Therapists Accreditation Committee

**Chairman** A/Prof 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

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

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## Prescribing Practices for Dentistry Committee

**Chairman** Dr Chang Kok Meng

### Members

Dr Goh Siak Shyong	Dr Lou Huei-Xin
Dr Hong Hsu Lin Catherine	Dr Ryan Shannon Selamat
Dr Lim Lii	Dr Sylvia Tay Pek Lian
Dr Robinson Narendran Andrew	Dr Tay Chong Meng

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*The Prescribing Practices for Dentistry Committee promotes the rational use of medicines and better prescribing practices in accordance with current evidence-based guidelines and local professional consensus and international benchmarks.*

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# Singapore Dental Council Statistics 2020





## Highlights of 2020

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**52**

New Fully  
registered Dentist  
registrations

**12**

New Part II Oral  
Health Therapist  
registrations

**70**

Conversions of  
Conditionally  
registered Dentists  
to Full registration

**19,656**

CPE Claim  
Submissions from  
Category 3A &  
Category 3B

**6**

Conversions of  
Oral Health  
Therapists under  
Part II to Part I of  
OHT Register

**2**

Concluded Formal  
Inquiry cases

**375**

Accredited  
Continuing  
Professional  
Education events

**100**

Dentists and Oral  
Health Therapists  
attended the  
Virtual Pledge  
Ceremony

**15**

Countries where  
registered dental  
practitioners hail  
from

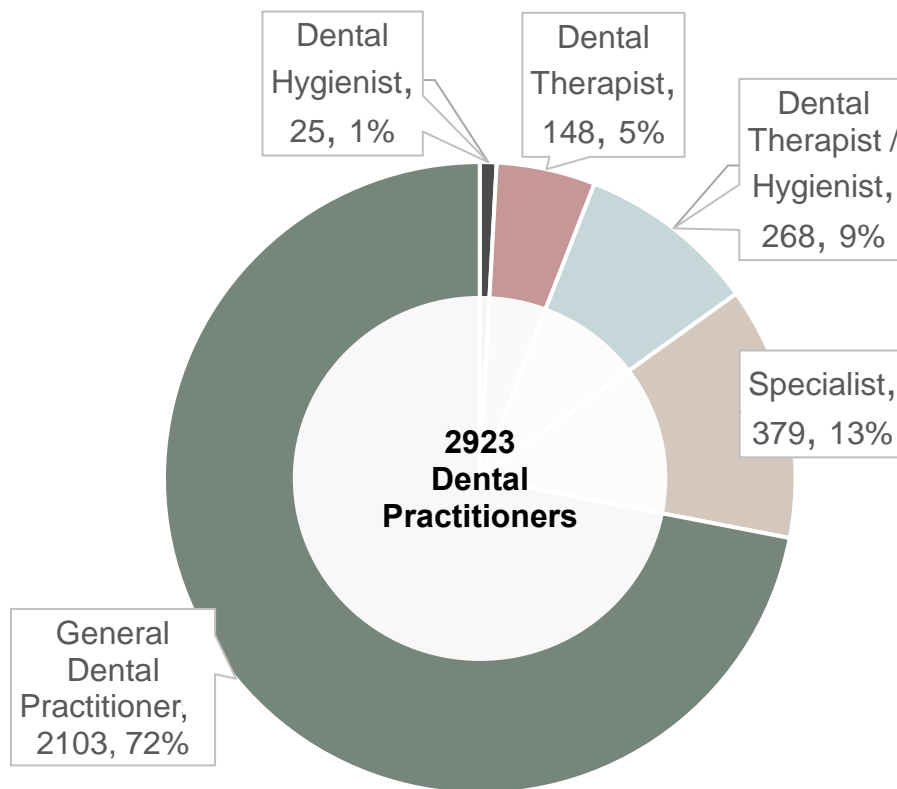
## Statistics of Dental Practitioners

### Composition of Register by Dental Practitioner as at 31 December 2020

The total number of dentists (comprising 379 Dental Specialists and 2,103 General Dental Practitioners) as at 31 December 2020 was 2,482, a 0.3% increase from 2,475 in 2019.

The total number of Oral Health Therapists (comprising 268 Dental Therapist / Hygienist, 148 Dental Therapist and 25 Dental Hygienist) increased by 3% from 429 in 2019 to 441 in 2020.

The ratio of dentists to population was 4 dentists to 10,000 people. The increase of dental practitioners\* 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 2020 was 5.69 million.



As at mid-2020, the ratio of dentists to population is:

**2,482 dentists vs population (5,685,800 mil) = 4.3 dentists vs 10,000 people**

Source: singstat.gov.sg

*\*Dental Practitioner refers to General Dental Practitioners, Dental Specialists and Oral Health Therapists*

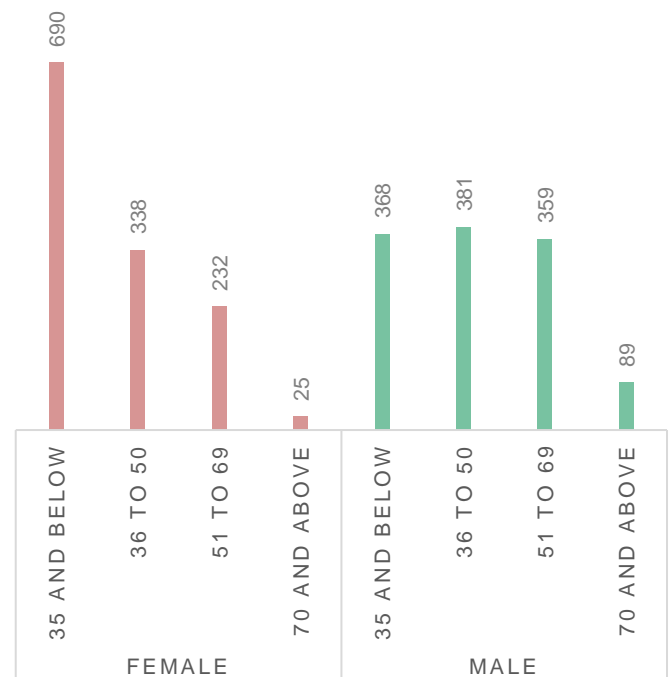
## Gender Distribution of Dental Practitioners

### Gender distribution of Dentists

There were more female dentists (1,285 or 52%) than male dentists (1,197 or 48%) in 2020, similar to that in 2019 where there were 1,266 (51%) female dentists and 1,209 (49%) male dentists.

In 2020, 54% (690) of female dentists were 35 years old and below, 26% (338) were between 36 to 50 years old, 18% (232) were between 51 to 69 years old and 2% (25) were 70 years old and above.

31% (368) of the male dentists were 35 years old and below, 32% (381) were between 36 to 50 years old, 30% (359) were between 51 to 69 years old and 7% (89) were 70 years old and above.



### Gender distribution of Oral Health Therapists

Females made up 88% (389) of the Oral Health Therapists (OHTs) population with the remaining male OHTs at 12% (52).

In 2020, 57% (221) of female OHTs were 35 years old and below, 11% (43) were between 36 to 50 years old, 30% (118) were between 51 to 69 years old and 2% (7) were 70 years old and above.

84% (44) of the male OHTs were 35 years old and below, 8% (4) were between 36 to 50 years old, 8% (4) were between 51 to 69 years old and none were 70 years old and above.

## Percentage of Dental Practitioners with Valid Practising Certificate by Employment Sector

92% (2,285 out of the total of 2,482) of the registered dentists has valid Practising Certificates (PCs) and 80% (352 out of the total of 441) of the registered OHTs had valid PCs.

### % of Dental Practitioners with valid PC by Employment sector

#### Private sector

1,762 dentists

**92%** valid PC



#### Public sector

523 dentists

**97%** valid PC



#### Private sector

153 OHTs

**69%** valid PC



#### Public sector

199 OHTs

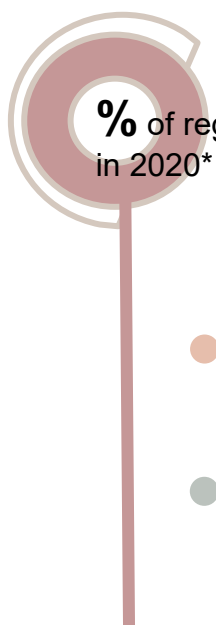
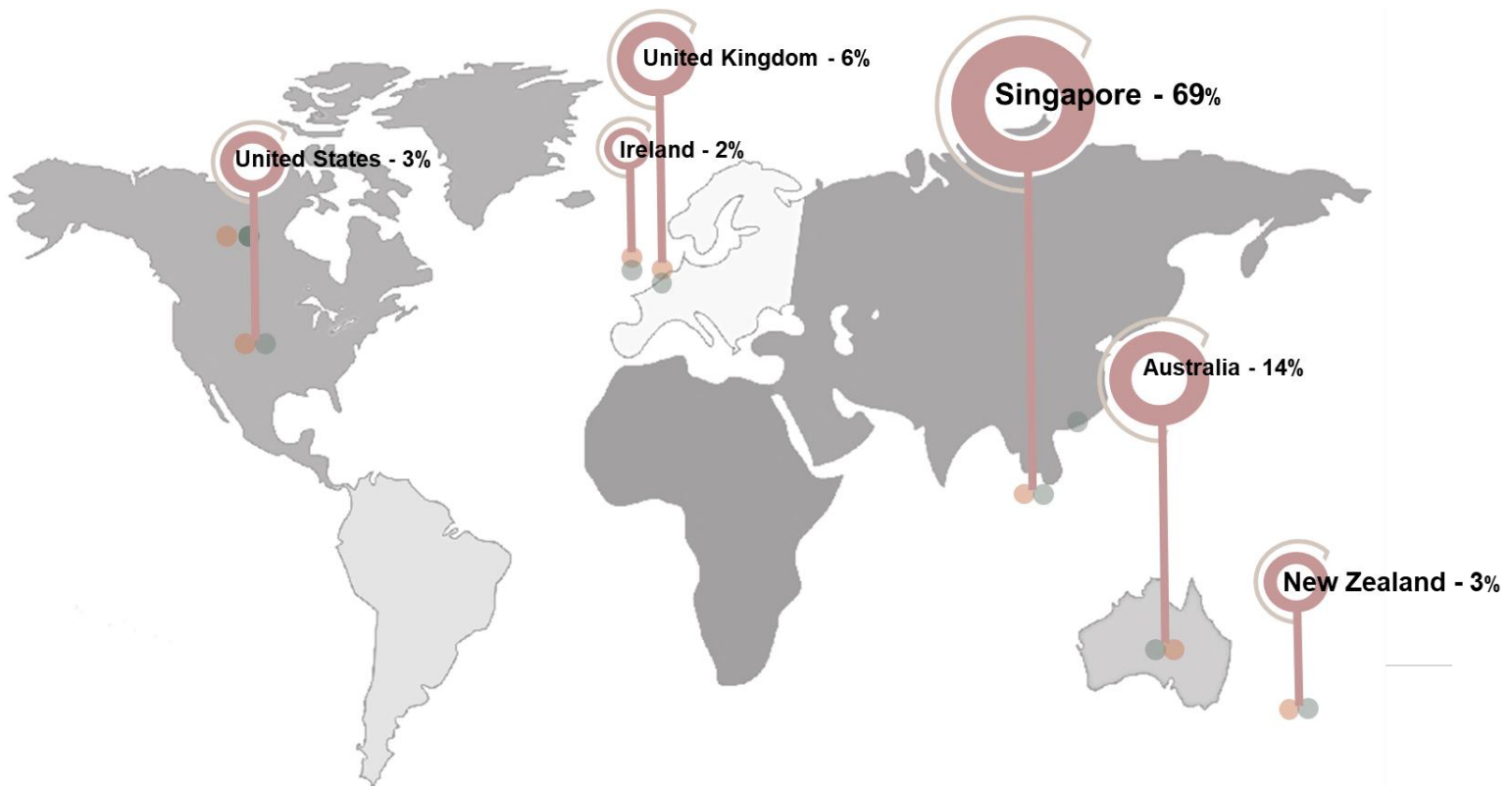
**90%** valid PC



*\*Dental Practitioners with incomplete Employment details were excluded from the above chart*



## Countries with SDC-Recognised Dental Qualifications and Corresponding Percentage of Registered Dental Practitioners from each Country



% of registered dental practitioners with dental qualifications from the specified country in 2020\*

**SDC recognises dental qualifications from the following list of countries:**

- **Qualifications for Dentists:** Australia, Canada, Hong Kong SAR / China, New Zealand, Republic of Ireland, United Kingdom, United States of America
- **Qualifications for Oral Health Therapists / Dental Hygienists / Dental Therapists:** Australia, Canada, England, Republic of Ireland, New Zealand, Scotland and United States of America

*\*Countries with less than 1% of registered dental practitioners in Singapore are excluded*

## Dentists Register

### 5-year Growth of Dentists

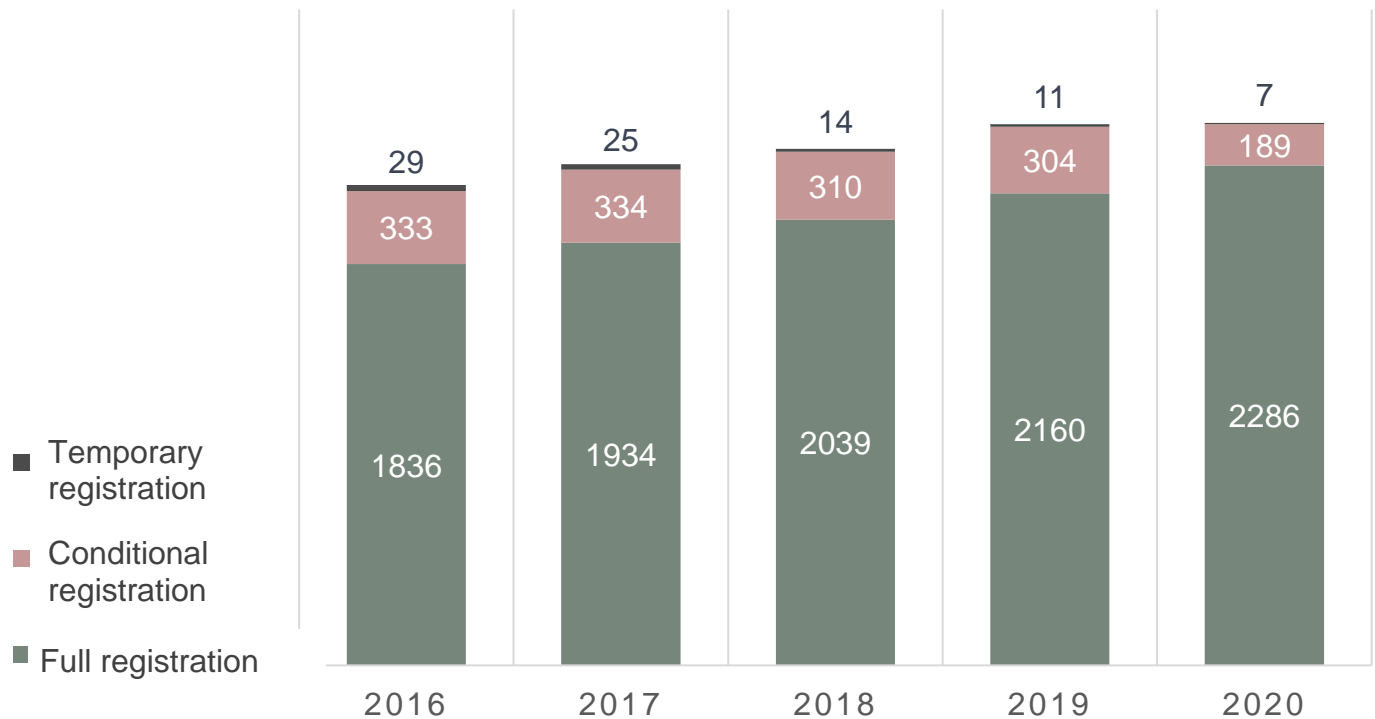
There has been a steady growth in the number of practising dentists in the past 5 years, apart from a slight decline in the number of Conditionally- and Temporarily-registered dentists since 2017. Conditionally registered dentists may apply to convert to Full registration after 2 years, subject to the Council's approval.



### Newly Registered Dentists



(Local Trained) | (Foreign Trained)

**52 | 46**



## Movement of Dentists between Public and Private Sectors

Movement of Dentists from Public to Private Sector Between Years	2015 to 2016	2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020
Place of Practice in Public Sector					
 Restructured Institutions	20	64	9	69	16
 Statutory Boards	0	7	0	1	0
 Others (Government Institutions / University)	0	0	2	1	1
<b>Total</b>	<b>20</b>	<b>71</b>	<b>11</b>	<b>71</b>	<b>17</b>

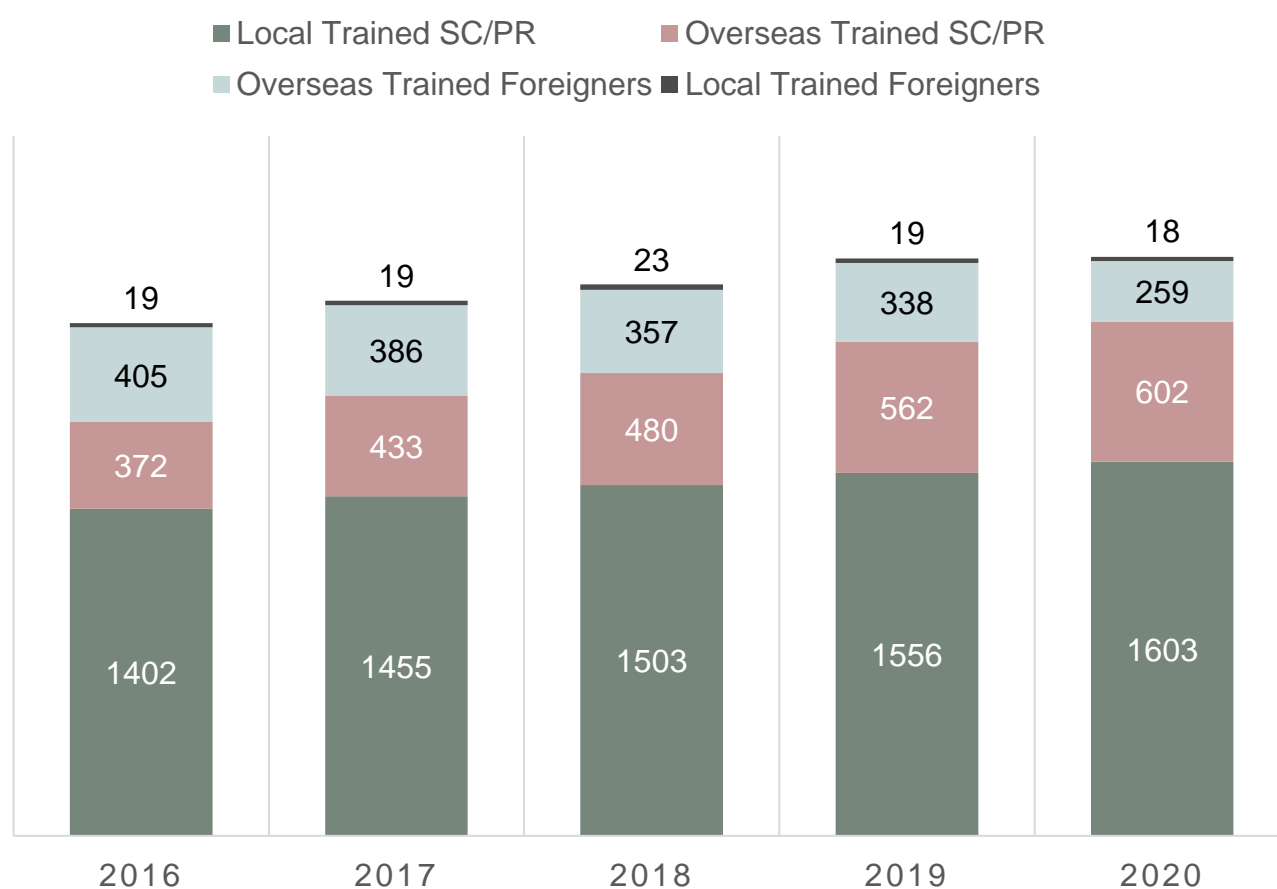
Movement of Dentists from Private to Public Sector Between Years	2015 to 2016	2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020
Place of Practice in Private Sector					
 Private Clinic/Hospital	3	6	13	6	2
 Others	1	4	3	0	0
<b>Total</b>	<b>4</b>	<b>10</b>	<b>16</b>	<b>6</b>	<b>2</b>

## Basic Training of Dentists by Country from 2016 to 2020

The percentage of local trained dentists was consistently around 65% in the past 5 years. This made up the majority of dentists in Singapore. There were 1,622 locally trained dentists and 860 overseas trained dentists in 2020.

The proportion of overseas trained dentists, who are Singaporeans and Singapore Permanent Residents, practising in Singapore has been increasing in the past 5 years, from 17% (372 out of 2,198) in 2016 to 24% (601 out of 2,482) in 2020.

The proportion of overseas trained foreigners practising in Singapore has been decreasing in the past 5 years, from 18% (405 out of 2,198) in 2016 to 10% (259 out of 2,482) in 2020.

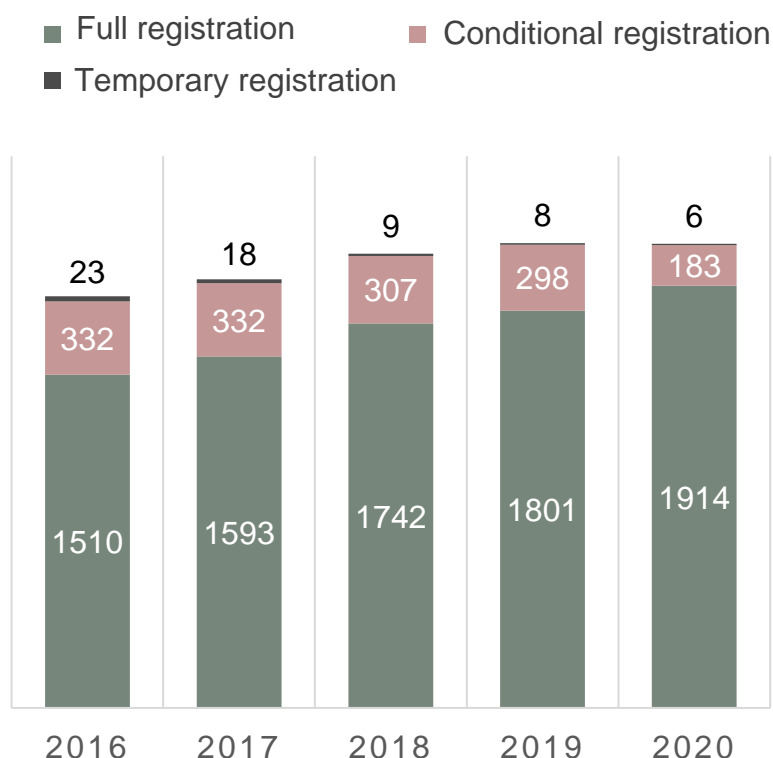




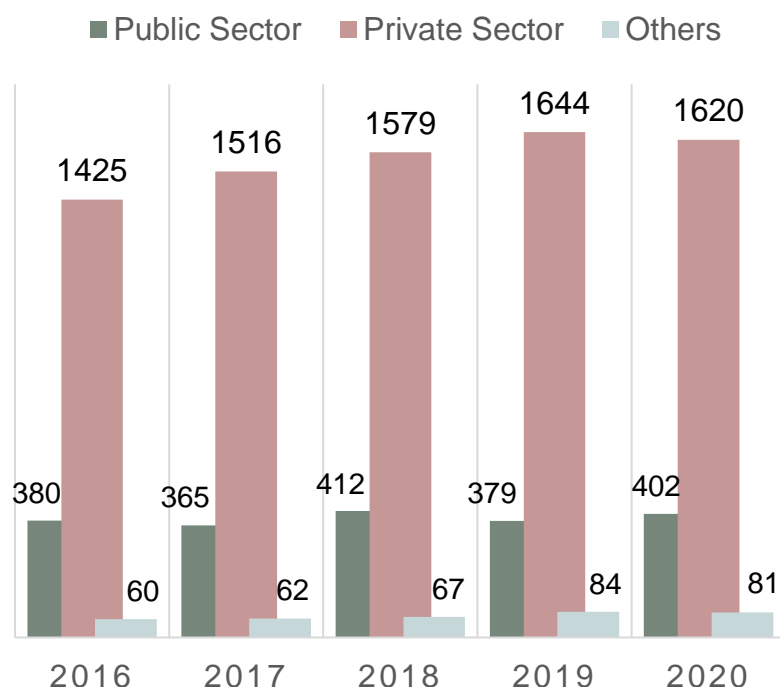
## General Dental Practitioners

### Population and Growth of General Dental Practitioners by Registration Type

The number of General Dental Practitioners has been steadily increasing from 2016 to 2019. However, there was a 0.2% decrease from 2,107 in year 2019 to 2,103 in year 2020, mainly due to the decrease in the number of those who were under conditional registration.



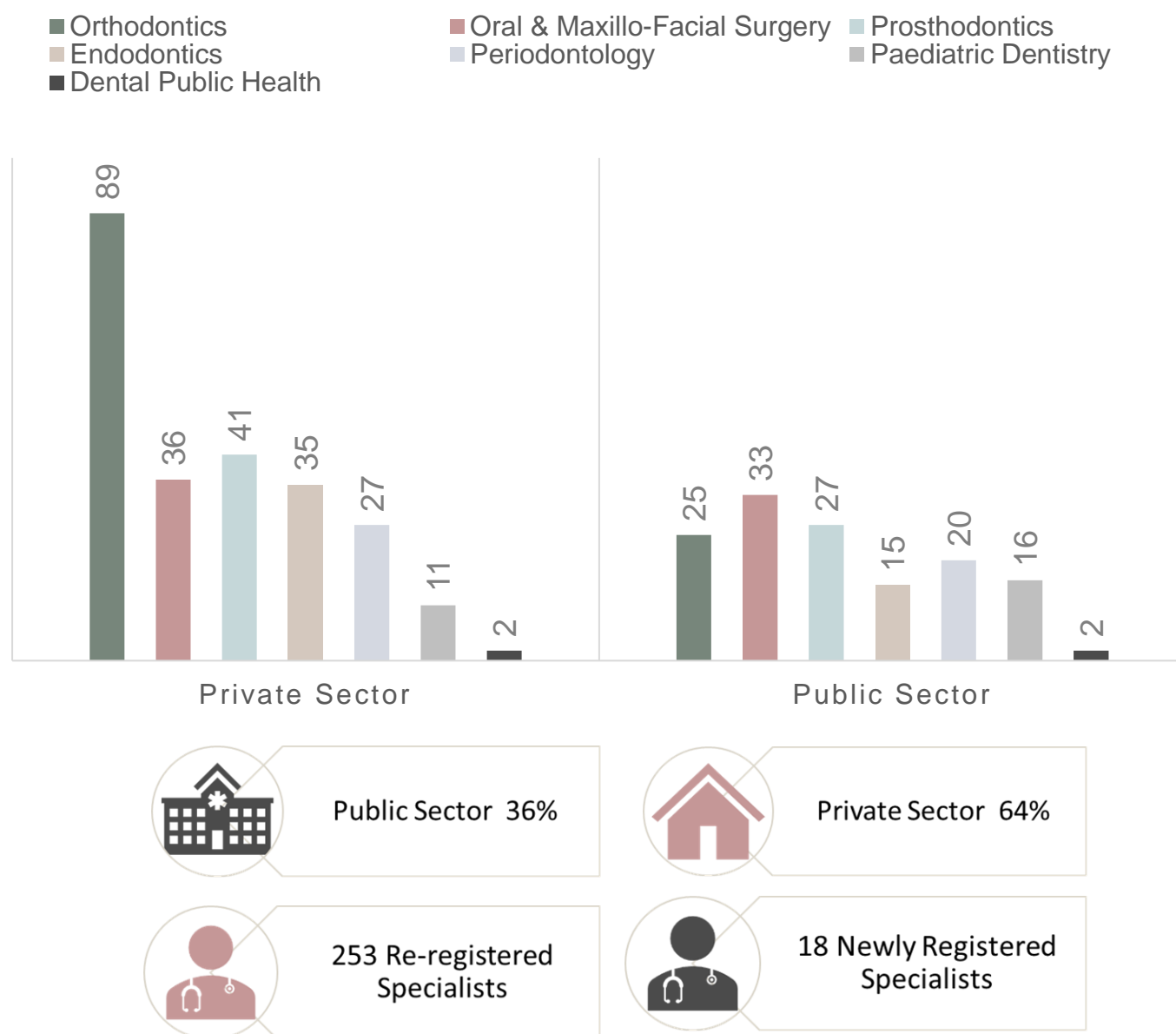
### Population and Growth of General Dental Practitioners by Employment Sector



In 2020, 77% (1,620) of General Dental Practitioners were practising in the private sector, 19% (402) practising in the public sector and the remaining 4% (81) in other sectors. There was a slight decrease (1%) in the number of General Dental Practitioners in the private sector from 1,644 in 2019 to 1,620 in 2020.

# Dental Specialists

## Dental Specialists by Specialty and Work Sectors as at 31 December 2020

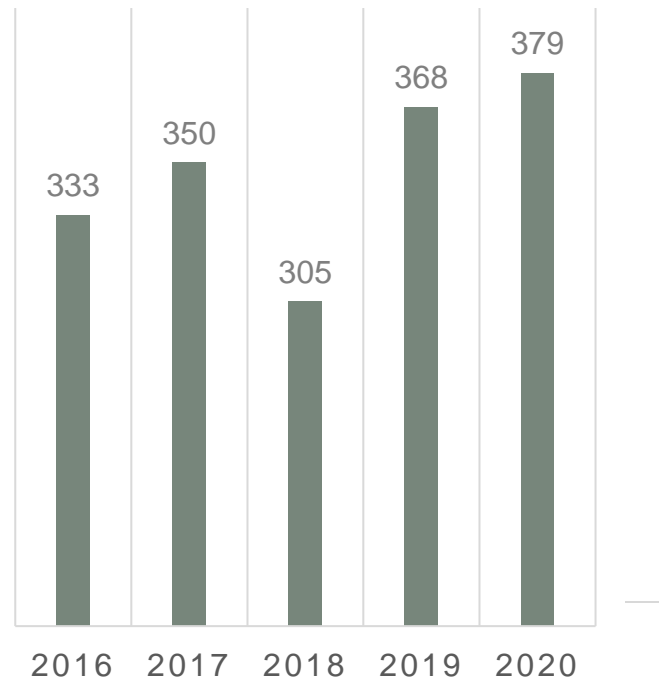


- The specialty of Orthodontics (30%, 114 out of a total of 379) had the highest number of specialists, followed by Oral & Maxillofacial Surgery (18%, 69 out of 379) and Prosthodontics (18%, 68 out of 379).
- Majority of the specialist were employed in the private sector (64%, 241) and of these specialists, majority were practising in the specialty of Orthodontics (37%, 89) and Prosthodontics (17%, 41).
- Of the specialists who were employed in the public sector (36%, 138), majority were practising in the specialty of Oral & Maxillo-Facial Surgery (24%, 33) and Prosthodontics (20%, 27).

## Dental Specialists by Specialty and Work Sectors as at 31 December 2020

- 98% (372) of the specialists were under Full Registration, 1.6% (6) were under Conditional Registration and there was 1 specialist under Temporary Registration.
- The Register of Dental Specialists was established in 2008 and the first cohort of specialist registrations expired in 2018. Specialists would be eligible for re-registration for another 10 years, provided that they have fulfilled the Council's prevailing requirements. There was a steep decline in 2018 due to the specialists' re-registration exercise and 253 specialists had since re-registered as at the end of 2020.

No. of Specialists from  
2016 to 2020



# Oral Health Therapists Register

## Number of Oral Health Therapists by Registration as at 31 December 2020



### Newly Registered OHTs

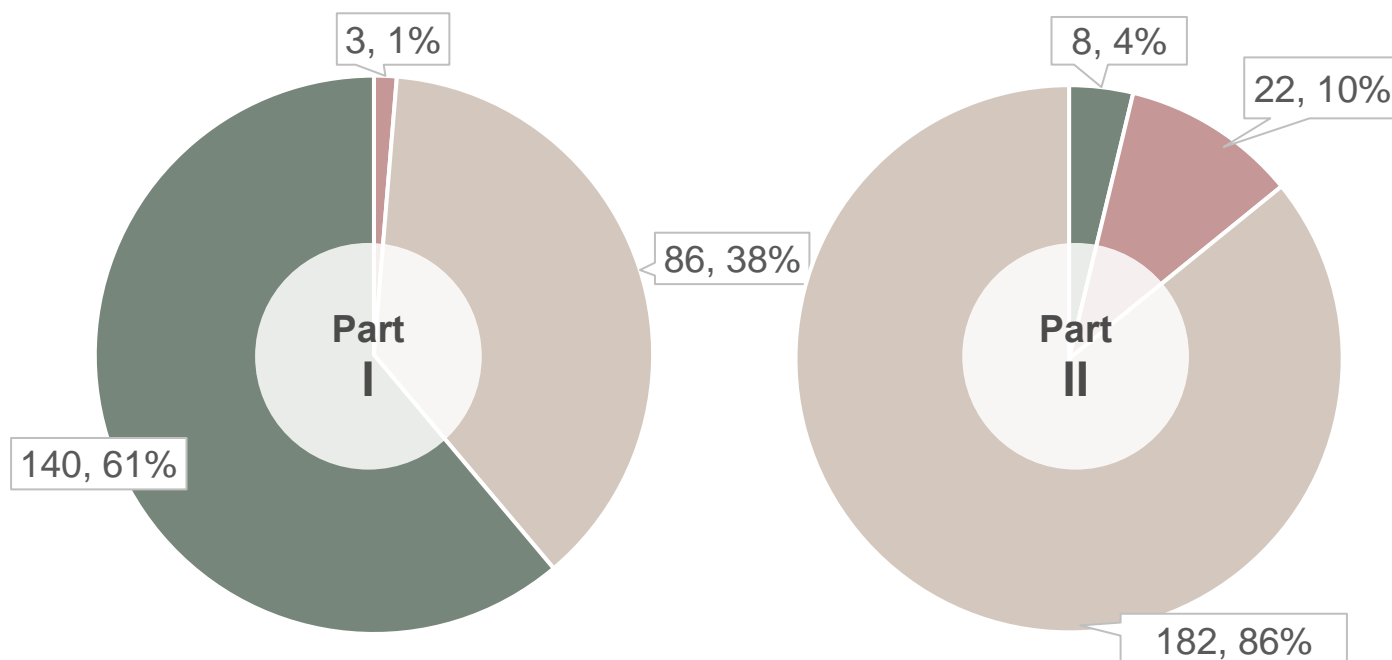
(Local Trained) | (Foreign Trained)

12 | 1

The number of OHTs has increased by 3% from 429 at the end of 2019 to 441 at the end of 2020.

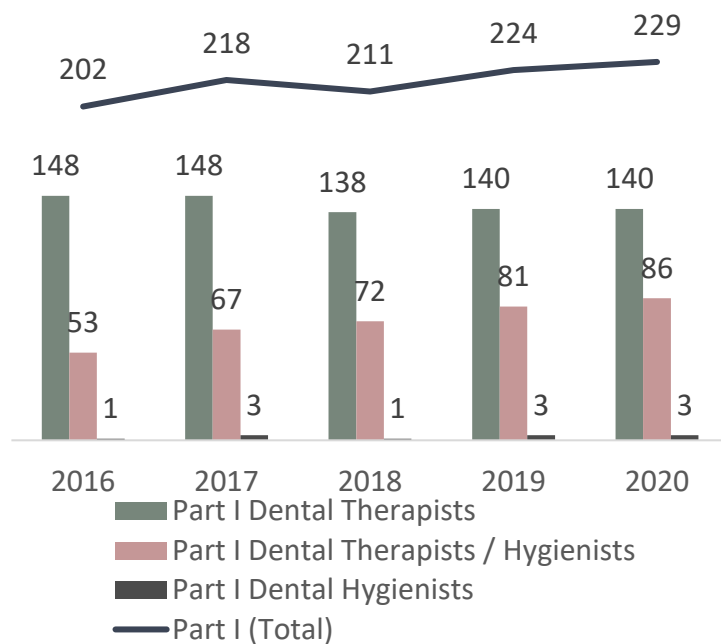
Dental Therapist / Hygienist in Part II of the OHTs Register (41%, 182 out of a total of 441) made up the majority of the OHTs Register, followed by Dental Therapists in Part I of the OHTs Register (32%, 140 out of a total of 441).

■ Dental Hygienist ■ Dental Therapist / Hygienist ■ Dental Therapist



## Number of Oral Health Therapists by Registration Type from 2016 to 2020

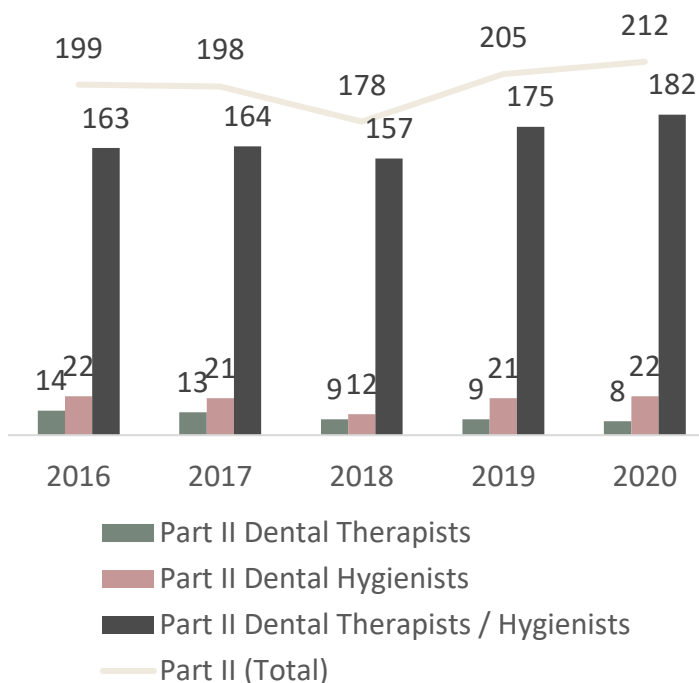
### No. of Part I OHTs from 2016 to 2020



Part II OHTs must work under the supervision of registered dentists in an approved workplace. These OHTs may apply for conversion to Part I after 5 years of Assessment Reports with good performances, subject to meeting the prevailing requirements and Council's approval.

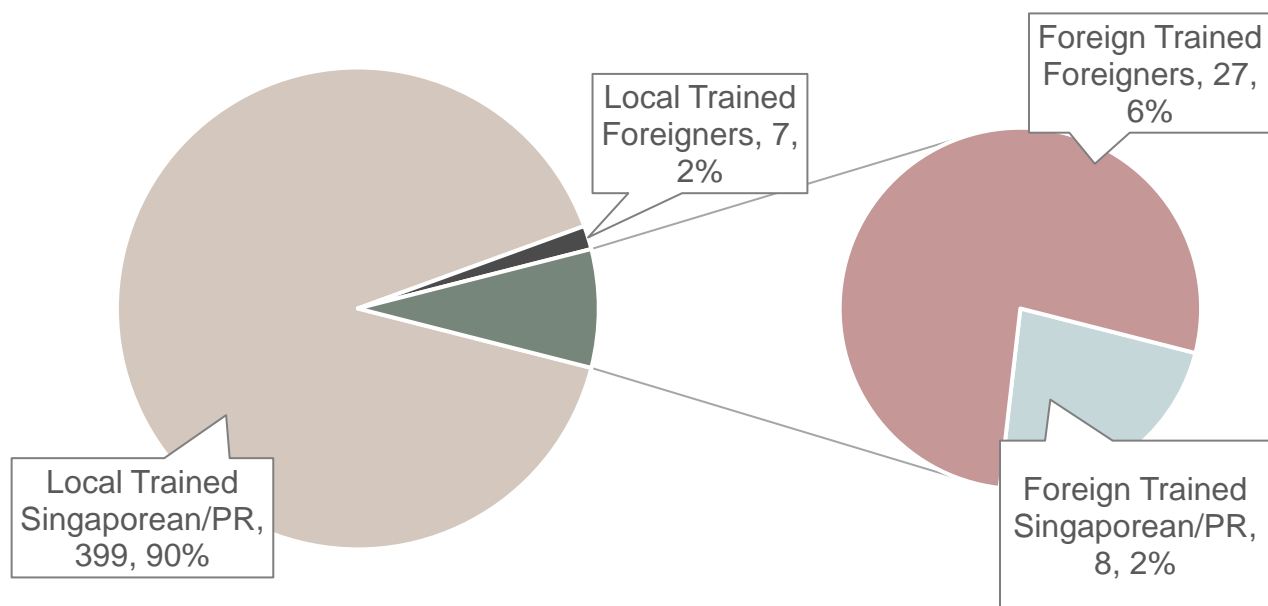
The number of Part I OHTs has been steadily increasing in the past 5 years. There was a 13% increase from 202 in 2016 to 229 in 2020. The increase was mainly from the increasing number of Part I Dental Therapist / Hygienists.

### No. of Part II OHTs from 2016 to 2020

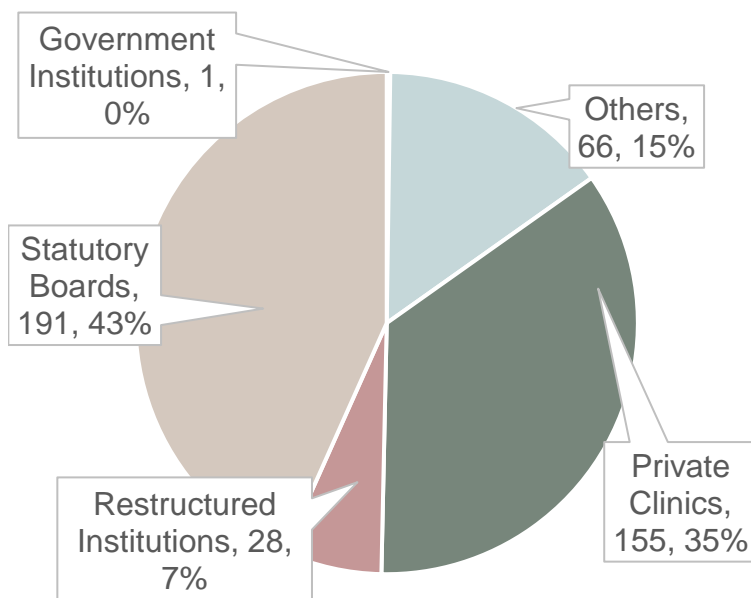


The number of Part II OHTs has decreased from 199 in 2016 to 178 in 2018. Since 2018, there has been a 19% increase to 212 in 2020 which was mainly from the increase in the number of Part II Dental Therapists / Hygienists.

## Basic Training of Oral Health Therapists by Nationality




## Oral Health Therapists by Employment Sector as at 31 December 2020





In terms of the distribution of registered OHTs by employment sector, the majority of the OHTs were employed in the Public Sector (43% in Statutory Boards and 7% in Restructured Institutions). OHTs in the Private Sector made up 35% of the OHT Register.



## Movement of Oral Health Therapists between Public and Private Sectors

Movement of OHTs from Public to Private Sector Between Years	2015 to 2016	2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020
<b>Place of Practice in Public Sector</b>					
 Restructured Institutions	2	5	0	2	3
 Statutory Boards	15	7	13	1	13
 Others (Government Institutions / University)	0	0	0	0	0
<b>Total</b>	<b>17</b>	<b>12</b>	<b>13</b>	<b>3</b>	<b>16</b>

Movement of OHTs from Private to Public Sector Between Years	2015 to 2016	2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020
<b>Place of Practice in Private Sector</b>					
 Private Clinic/Hospital	5	2	8	1	3
 Others	1	0	3	0	2
<b>Total</b>	<b>6</b>	<b>2</b>	<b>11</b>	<b>1</b>	<b>5</b>



## Continuing Professional Education

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

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

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

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

When the Disease Outbreak Response System Condition (DORSCON) level was raised from Yellow to Orange on 7 February 2020, many CPE events were either postponed or cancelled. During that challenging time, many CPE providers took the initiative to explore online platforms as an alternative option to organise their CPE activities including live streaming, webinars and re-telecast of recorded lectures.

The Council allowed CPE events that were conducted online to be accredited CPE points to support CPE providers to expand their scope of continuing education curriculum and promote online learning. CPE points were also accorded to re-telecast recorded lectures for dental practitioners who had missed or were unable to attend the initial live streaming of the online lectures. **Table 1** shows the total number of CPE events conducted by CPE providers and CPE hours attended by dental practitioners between January – March 2020 and April – December 2020 (i.e. before and after the accreditation of online CPE events).

Council also made special considerations to increase the cap of Category 3A (self-study) and Category 3B (distance learning) from 20 points to 40 points each. This is applicable to Dentist QP from 1 October 2019 to 31 October 2021 extended, and OHT QP from 1 October 2018 to 31 October 2020 extended. Dentists were also granted a one-off special exemption from the Basic Cardiac Life Support (BCLS) practical component. **Table 2** shows the number of CPE claim submissions from Category 3A and Category 3B before and after the announcement of the increase in cap.

**Table 1. Number of CPE Events and CPE Hours**

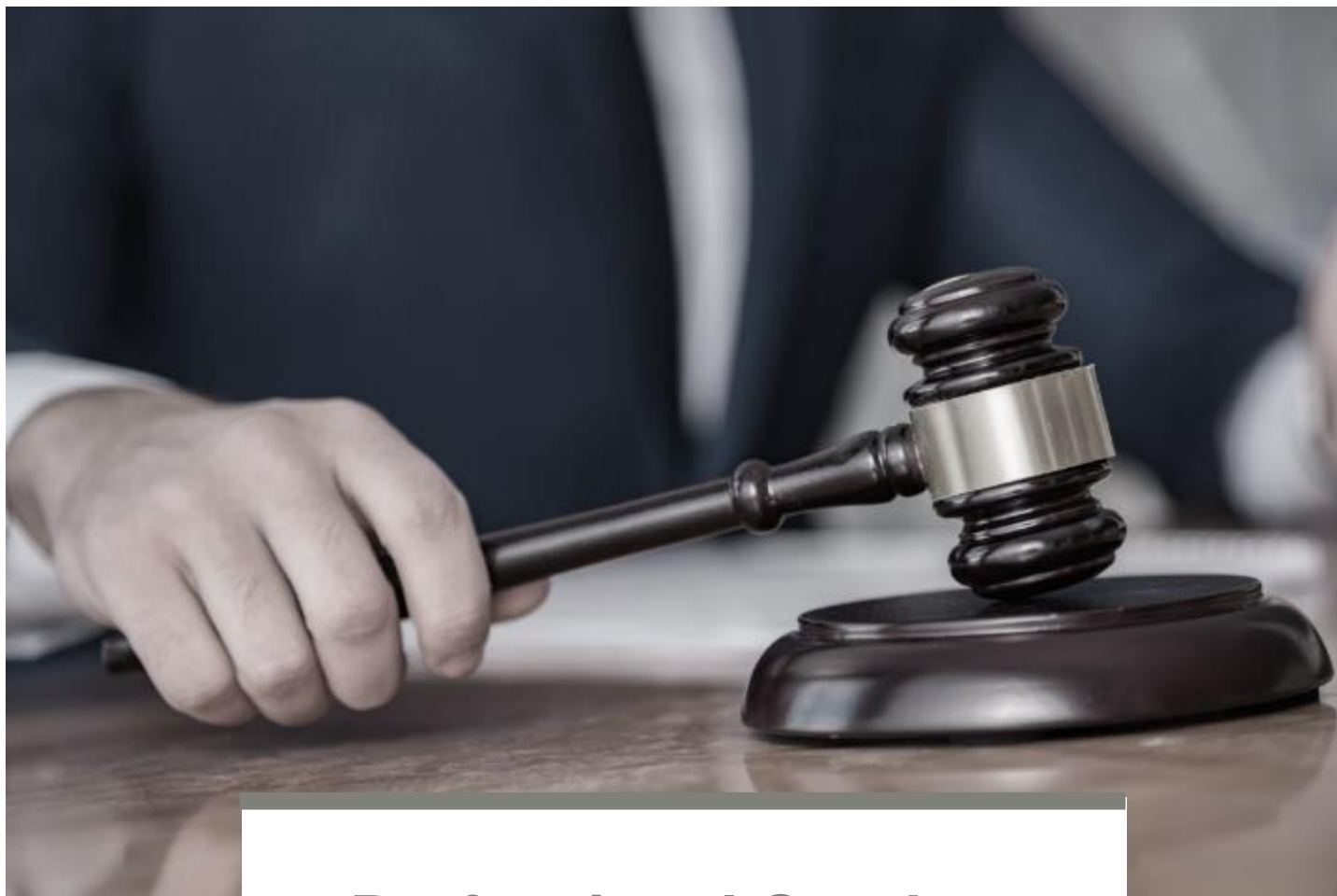
Period	Total Number of CPE Events	Total Number of CPE Hours
January – December 2020	375	1,594
Between January – March 2020	94	502
Between April – December 2020*	281	1,092

**Table 2. Number of CPE Claim Submissions from Category 3A & Category 3B**

	<b>Jan – Mar 2020 (Before cap increase)</b>	<b>Apr – Dec 2020<sup>^</sup> (After cap increase)</b>	<b>Total Submissions</b>
<b>Category 3A (Self-study)</b>	595	11,719	12,314
<i>Average per month</i>	198	1,302	1,026
<b>Category 3B (Distance learning)</b>	193	7,122	7,315
<i>Average per month</i>	64	791	609

*\*Dated 20 March 2020: Circular No.4/2020 to encourage CPE providers to explore online learning and inform that CPE events conducted online would be accredited for CPE points.*

*<sup>^</sup>Dated 7 April 2020: Circular No.5/2020 on increase of cap for Category 3A and Category 3B from 20 points each to 40 points each.*



## Professional Conduct

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

## Professional Conduct

The Council governs and regulates the professional conduct of dentists and OHTs to protect patient safety and ensure high standards of oral healthcare. When a statutory complaint<sup>5</sup> is received by the Council, the Chairman of the Complaints Panel appoints a Complaints Committee to review the complaint. Complaints Committees are formed from the Complaints Panel, which consists of dentists, OHTs and lay members of good standing.

Complaints Committees could mete out appropriate sanctions or may refer a dental practitioner to a Disciplinary Committee (DC) for inquiry. This happens when the Complaints Committee reviewing the complaint is of the view that the dental practitioner has acted in a manner that constitutes professional misconduct, or when the Council becomes aware of a registered dental practitioner's criminal convictions. For matters where a formal inquiry is deemed necessary to determine a dental practitioner's physical or mental fitness to practise, the dentist or OHT is referred to the Health Committee.

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

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### Overview

In recent years, the Council has increased efforts in working with stakeholders such as the Ministry of Health (MOH) and Singapore Dental Association (SDA) to pursue mediation as the first course of intervention where suitable. At the same time, the Council also strived to address specific concerns so that the members of the public can make informed decisions on the most appropriate course of action to take, while ensuring that professional conduct is assessed and regulated in a fair and just manner through the complaints management framework for statutory complaints.

<sup>5</sup> Statutory complaints refer to complaints against and information on registered dentists and oral health therapists accompanied by a statutory declaration, as well as complaints lodged by public officers, as provided in Section 34(4) of the Dental Registration Act (Cap. 76).



## Year in Brief

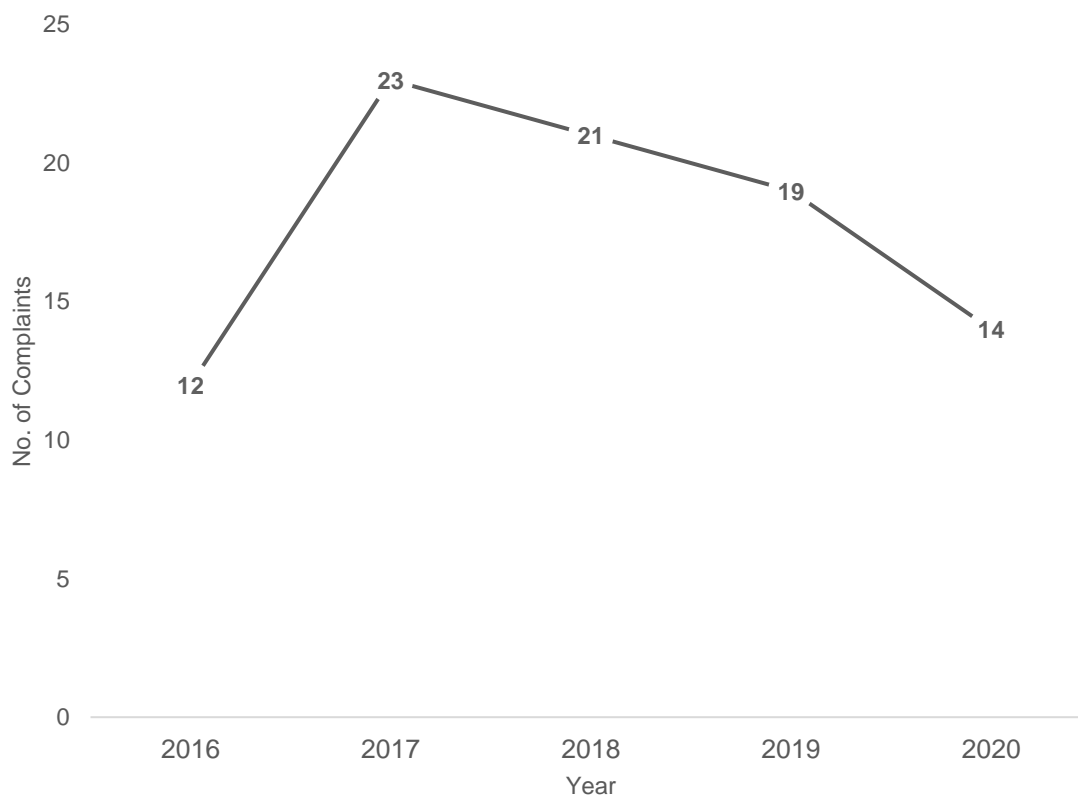
**14**

Statutory Complaints

**13**Concluded Reviews by  
Complaints Committee**2**Concluded Formal  
Inquiries

Since 2017, the number of statutory complaints received have progressively decreased over the years. In 2020, the Council received 26.3% fewer complaints than in 2019. This also represented a 39.1% decline from 2017 numbers.

**Number of Statutory Complaints (2016 – 2020)**

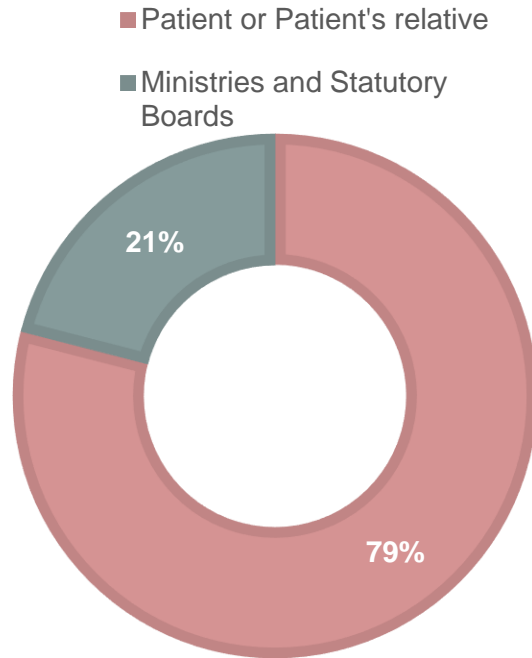


## Source and Type of Complaints

Of the 14 Statutory Complaints received in 2020, 11 (79%) were received from patients or patients' relatives on behalf of the patient, while one complaint was from the MOH and two related to convictions in Court.

A typical complaint would usually consist of several allegations. The most common allegations in the complaints received in 2020 were treatment-related disputes and lack of informed consent or insufficient information provided prior to the treatment. This was fairly similar to 2019, where a large number of complaints were related to standards of care rendered for the treatment and/or service. There were two complaints that were related to finance and billing and lack of disclosure to information.

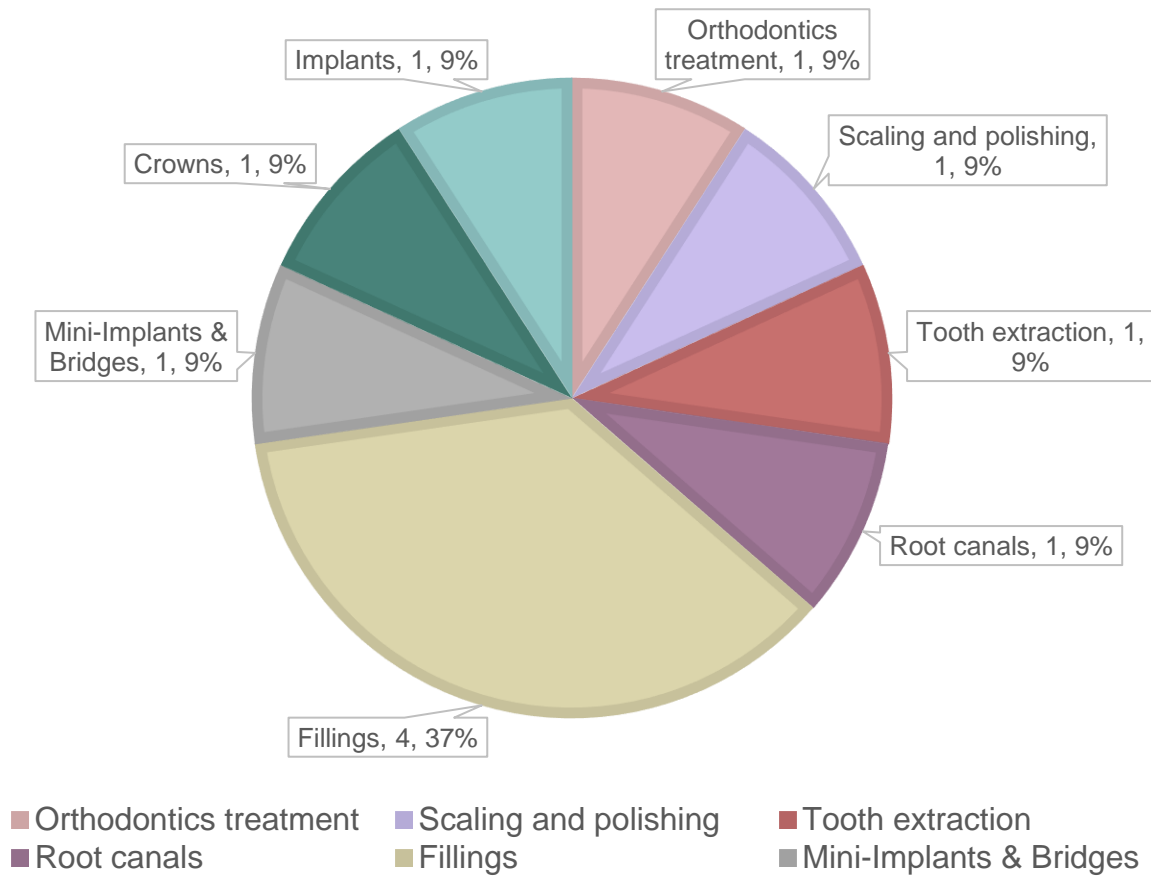
### Source of Complaint



Main allegation	No. of cases
<b>Treatment</b>	<b>11</b>
Lack of evaluation prior to treatment	1
Lack of informed consent	2
Poor treatment resulting in complications	6
Unsatisfactory outcome	1
Lack of disclosure of information	1
<b>Court conviction</b>	<b>2</b>
<b>Others</b>	<b>1</b>
Community Health Assist Scheme ("CHAS") claims	1
<b>Total</b>	<b>14</b>

Majority of the complaints involved restorative treatments (i.e. fillings, implants and bridges, and crowns), with most of the treatment-related allegations pertaining to fillings procedures and implants and bridges. In 2020, we have also received two complaints related to orthodontics treatment and dental veneers.

### Treatment-related Complaints by Treatment Type



### Conclusion of Review of Complaints

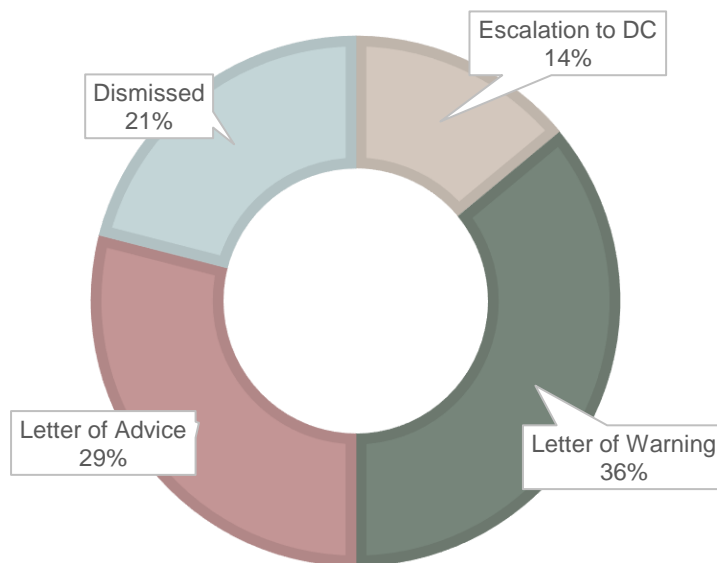
In 2020, the Complaints Committees (CC) completed reviews of 13 Complaints received from 2018 to 2020.

Year complaint received	No. of cases
2018	1
2019	10
2020	2

The outcomes of the concluded cases largely remain consistent. 36% and 29% of respondent dental practitioners were issued Letter of Warning and Letter of Advice respectively. 21% of the Complaints were dismissed and 14% of the Complaints were escalated to a DC.

### Outcome of Cases Concluded by Complaints Committees

■ Escalation to DC ■ Letter of Warning ■ Letter of Advice ■ Dismissed



## Formal Inquiries

In 2020, 2 formal inquiries were concluded. Both were DC hearings.

### Highlights of Disciplinary Committee Cases and Decisions

Respondent	Case summary	Outcome
Dr X	<p>Dr X, a conditionally registered dentist, faced five charges of professional misconduct under the Dental Registration Act (Cap. 76) for failing to practise dentistry under supervision for five days.</p> <p>Dr X pleaded guilty to two charges and agreed for the remaining three charges be taken into consideration for the purposes of sentencing.</p>	<p>(a) Three months' suspension</p> <p>(b) Censured</p> <p>(c) Written undertaking</p> <p>(d) Pay costs and expenses of proceedings</p>
Dr DLYX	<p>Dr DLYX, a fully registered dentist, faced seven charges under the Dental Registration Act (Cap. 76) of having been convicted in Singapore of offences involving fraud and/or dishonesty, i.e. 28 criminal offences of cheating and two of forgery.</p> <p>Dr DLYX pleaded guilty to all seven charges.</p>	<p>(a) Removal of name from register</p> <p>(b) Pay costs and expenses of proceedings</p>

## Summary of Inspection Findings and Themes

The Council endeavours to protect patient safety and ensure the safe practice of dentistry. This is done through proactive enforcement and inspections to remind registered dental practitioners to comply with the Dental Registration Act (DRA), Dental Registration Regulations (DRR) and the Ethical Code and Ethical Guidelines (ECEG).

### Inspections

#### 2 Inspections at Clinic A

A conditionally registered (C-reg) dentist and an OHT under Part II of the Register of OHTs were found to be in breach of the terms of Conditional Registration and supervisory practices.

By practising without the supervision of their approved Division I dentist supervisor, the C-reg dentist's registration was cancelled and the supervisor's rights to supervise were also revoked. The period which the Part II OHT had practised without supervision was also disqualified towards the eligibility of conversion to Part I of the Register of OHT.

#### Inspection at Clinic B

There was one C-reg dentist found to be in breach of the terms of Conditional Registration and supervisory practices. By practising without the supervision of their approved Division I dentist supervisor, the C-reg dentist's registration was cancelled and the supervisor's rights to supervise was also revoked.

### Surveillance

#### Audit Surveillance

A Part II OHT was found to be practising prior to Council's approval of the nomination of the OHT's supervisor.

Both the supervisor and the OHT were warned and reminded that the OHT could only commence practice after the Council had approved the appointment of the supervisor.

#### Surveillance of websites and social media platforms

The Council also conducted online surveillance of websites and social media platforms belonging to dentists or advertisements/endorsements conducted via third parties, in accordance to the DRA and ECEG. The surveillance efforts uncovered the following offences:

- (a) Failure to update place of practice under Section 13 of the DRA (14)
- (b) False assumption of specialist title under Section 31(A) of the DRA (2)
- (c) Breach of publicity and advertisement under Section 5.4 of the ECEG (4)

The Council had to issue warning letters to the dentists to rectify their breaches accordingly.

## Collaborative efforts with Ministry of Health to curb the illegal practice of dentistry

The Council continued to work closely with the Ministry of Health (MOH) to curb the illegal practice of dentistry. In 2020, the Council detected the following offences which were referred to MOH for further investigations.

- (a) Prohibition of practice of Dentistry under Section 22 of the DRA;
  - i. Illegal Practice of Dentistry by non-registered dentists on fixing of veneers and provision of teeth whitening services
  - ii. Practice of Dentistry without valid Practising Certificate
- (b) Prima Facie breaches of the Public Hospitals and Medical Clinics (PHMC) (Advertisement) Regulations 2019

Offences	2018	2019	2020
Selling/ Fixing of veneers	4	1	
Selling/ Fixing of braces	2		1
Teeth Whitening services	3	8	
Practising without valid PC under Section 22 DRA		2	1
PHMC Advertisement Regulations		7	3
PHMC Regulations read with MOH National Infection Prevention and Control Guidelines 2017			2





# **Virtual Dental Practitioner's Pledge Affirmation Ceremony**

In 2020, Council organised its  
first virtual Pledge Ceremony.

## Dental Practitioner's Pledge Affirmation Ceremony: A Virtual Experience

The SDC held its first virtual Dental Practitioner's Pledge Affirmation Ceremony on 28 August 2020. In line with safety measures to reduce the risk of healthcare associated COVID-19 infections, the in-person Pledge Ceremony was moved to an online platform. A total of 100 dentists and oral health therapists took the dental practitioner's pledge, witnessed by Council members, and invited guests.



# 1<sup>st</sup>

Pledge Ceremony held virtually



# 100

Dental practitioners affirmed their commitment towards patient safety and ethical conduct



# 27

Council members and invited guests witnessed the ceremony

Valedictorian of the 2020 graduating class of National University of Singapore, Faculty of Dentistry, Dr Chow Dian Yi, led his peers in a recitation of the dental practitioner's pledge.





It is heartening to see your spirited care and service for Singapore.

In his video message, Guest-of-Honour, Minister for Health, Mr Gan Kim Yong commended the dental practitioners who began their professional careers amidst a pandemic for adapting swiftly to the unprecedented changes, and stepping up to provide their assistance in administering swab tests and training of non-healthcare volunteers. Minister Gan also thanked their spirited care and service for Singapore.

In his speech, Professor Chew Chong Lin, President of the SDC expressed his appreciation to dentists and oral health therapists who play an important part in the healthcare ecosystem, and urged them to continue to upskill themselves:

*“Even as COVID-19 has brought about disruptions to dentistry, dental practitioners must continue to learn and upskill themselves. These unprecedented times call for the profession to keep abreast of new findings... Dental practitioners should also actively contribute to the oeuvre of knowledge in dentistry amidst this pandemic and keep up with continued learning.”*

The need for dental practitioners to continue upskilling to keep up with the latest development was more pertinent than ever especially during the pandemic, as treatment methods are continually adjusted and altered to ensure the safety of both patients and dental practitioners.

President also reminded newly registered dental practitioners that ethics and professionalism were of paramount importance to the dental profession, which is held in high esteem by patients and the public. He emphasised:

*“We have to ground the profession with strong values and ethos that are espoused in the pledge.”*

The dental profession will continue to be underpinned by the highest standards of moral integrity and professionalism must go hand in hand with compliance of the ethical code.



# **SDC Audited Financial Statements**

**For Financial Year  
ended 31 Mar 2021**

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

**AUDITED FINANCIAL STATEMENTS**

**For the Financial Year Ended 31 March 2021**



26 Eng Hoon Street Singapore 169776

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

**AUDITED FINANCIAL STATEMENTS**

**For the Financial Year Ended 31 March 2021**

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

**STATEMENT BY THE MEMBERS OF COUNCIL**  
**For the Financial Year Ended 31 March 2021**

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In the opinion of the Members of Council,

- (a) the financial statements of the Singapore Dental Council (the “Council”) together with the notes thereto are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), the Dental Registration Act Chapter 76 (the “Act”) and Statutory Board Financial Reporting Standards in Singapore (“SB-FRS”) so as to give a true and fair view of the financial position of the Council as at 31 March 2021, 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,

*Chew Chong Lin*

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

*A/Prof. Chng Chai Kiat*

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

Singapore

Date: 7 July 2021



## 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 2021**

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### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the Singapore Dental Council (the "Council"), which comprise the statement of financial position as at 31 March 2021, 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 2021, 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 2021**

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

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

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

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

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

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

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

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

## **INDEPENDENT AUDITOR'S REPORT**

**To the Members of  
Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)  
**For the Financial Year Ended 31 March 2021**

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

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

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

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

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

#### *Opinion*

In our opinion:

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

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Singapore Dental Council**  
(Constituted under the Dental Registration Act Chapter 76)  
**For the Financial Year Ended 31 March 2021**

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### *Basis for Opinion*

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

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

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

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

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

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

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

Singapore

Date: 7 July 2021

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

**STATEMENT OF FINANCIAL POSITION**  
**As at 31 March 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>Non-current assets</b>			
Plant and equipment	4	<u>983</u>	<u>37,571</u>
<b>Current assets</b>			
Prepayments		<u>-</u>	<u>107</u>
Other receivables	5	<u>627,092</u>	<u>929,479</u>
Cash and bank balances	6	<u>992,097</u>	<u>1,290,301</u>
		<u>1,619,189</u>	<u>2,219,887</u>
<b>Total assets</b>		<u><b>1,620,172</b></u>	<u><b>2,257,458</b></u>
<b>LIABILITIES AND FUND</b>			
<b>Non-current liability</b>			
Fees received in advance	7	<u>-</u>	<u>225</u>
<b>Current liabilities</b>			
Fees received in advance	7	<u>559,370</u>	<u>1,173,208</u>
Other payables	8	<u>414,394</u>	<u>345,347</u>
Lease liability	9	<u>-</u>	<u>37,177</u>
		<u>973,764</u>	<u>1,555,732</u>
<b>Fund</b>			
Accumulated fund		<u>646,408</u>	<u>701,501</u>
<b>Total liabilities and fund</b>		<u><b>1,620,172</b></u>	<u><b>2,257,458</b></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 2021**

	Note	2021 \$	2020 \$
<b>Income</b>			
Application fee		74,492	96,295
Certificate of good standing		2,010	4,050
Certified true copy of certificate of registration		460	225
Examination fee		-	14,250
Miscellaneous income		2,850	36,947
Recovery of legal costs		217,859	185,103
Penalty fees (Late renewals)		(110)	8,605
Practising certificate fee		699,663	689,292
Registration fee		320	4,230
Sundry income		140	-
<b>Total income</b>		<b>997,684</b>	<b>1,038,997</b>
<b>Less: Operating expenses</b>			
Depreciation of plant and equipment	4	36,588	54,705
Finance cost	10	576	3,234
Manpower and related costs	11	-	443,735
Maintenance of computer/software		34,176	134,218
Rental expenses	12	-	5,829
Shared service fee	13	1,138,440	445,462
Solicitor's fee		608,132	322,423
Other operating expenses	14	21,089	95,033
<b>Total operating expenses</b>		<b>1,839,001</b>	<b>1,504,639</b>
<b>Deficit before grant and contribution to consolidated fund</b>		<b>(841,317)</b>	<b>(465,642)</b>
<b>Grant</b>			
Grant from Ministry of Health		786,224	516,518
<b>Surplus/(Deficit) for the financial year before contribution to consolidated fund</b>		<b>(55,093)</b>	<b>50,876</b>
<b>Contribution to consolidated fund</b>		<b>-</b>	<b>-</b>
<b>Net surplus/(deficit) for the financial year, representing total comprehensive income/(loss) for the financial year</b>		<b>(55,093)</b>	<b>50,876</b>

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

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

**STATEMENT OF CHANGES IN FUND**  
**For the Financial Year Ended 31 March 2021**

	<b>Accumulated fund \$</b>
As at 01 April 2019	650,625
Net surplus for the financial year, representing total comprehensive loss for the financial year	<u>50,876</u>
As at 31 March 2020	701,501
Net deficit/surplus for the financial year, representing total comprehensive income for the financial year	<u>(55,093)</u>
<b>As at 31 March 2021</b>	<b><u>646,408</u></b>

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



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

**STATEMENT OF CASH FLOWS**  
**For the Financial Year Ended 31 March 2021**

	Note	2021 \$	2020 \$
<b>Operating activities</b>			
Surplus/(Deficit) before contribution to consolidated fund		(55,093)	50,876
<u>Adjustment for:</u>			
Depreciation of plant and equipment	4	36,588	54,705
Interest expense		576	3,234
Operating surplus before working capital changes		(17,929)	108,815
<u>Changes in working capital:</u>			
Prepayments		107	88
Other receivables		302,387	119,274
Fees received in advance		(614,063)	651,008
Other payables		69,047	104,833
Cash flows generated from/(used in) operations		(260,451)	984,018
<b>Net cash flows generated from/(used in) operating activities</b>		<b>(260,451)</b>	<b>984,018</b>
<b>Financing activities</b>			
Interest paid		(576)	(3,234)
Repayment of lease liability		(37,177)	(53,386)
<b>Net cash flows used in financing activities</b>		<b>(37,753)</b>	<b>(56,620)</b>
<b>Net changes in cash and cash equivalents</b>		<b>(298,204)</b>	<b>927,398</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>1,290,301</b>	<b>362,903</b>
<b>Cash and cash equivalents at end of financial year</b>	6	<b>992,097</b>	<b>1,290,301</b>

*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 2021**

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

**1. GENERAL INFORMATION**

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

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

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

The financial statements of the Council for the financial year ended 31 March 2021 were authorised for issue by the Members of Council on the date of the Statement by the Members of Council.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis of preparation**

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

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

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

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

**2.3 Standards issued but not yet effective**

Certain new standards, amendments to standards and interpretations are issued but effective for annual financial periods beginning on or after 01 April 2021, and which the Council has not been early adopted in preparing these financial statements. None of these are expected to have a significant impact on the Council's financial statements in the year of initial application.

**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 ("S\$") which is the Council's functional currency.

**2.5 Plant and equipment**

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**2.5 Plant and equipment (Cont'd)**

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

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

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

**2.6 Impairment of non-financial assets**

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

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

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

**2.7 Financial instruments**

**(a) Financial assets**

**Initial recognition and measurement**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

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

**2.7 Financial instruments (cont'd)**

**(a) Financial assets (cont'd)**

Subsequent measurement

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

Derecognition

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

**(a) Financial liabilities**

Initial recognition and measurement

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

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

Subsequent measurement

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

Derecognition

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

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

**2.8 Cash and cash equivalents**

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

**2.9 Provisions**

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

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

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

**2.10 Revenue recognition**

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

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

Fees

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

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

Miscellaneous income and recovery of legal costs

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

Interest income

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

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

**2.11 Government grants**

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

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

**2.12 Leases**

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

As lessee

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

Right-of-use asset

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

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

**2.12 Leases (cont'd)**

Lease liability

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

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

The Council's lease liability is presented in Note 9 to the financial statements.

**2.13 Employee benefits**

Defined contribution plan

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



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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

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

**2.14 Related parties**

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

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

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

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

**2.15 Contingencies**

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

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

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

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES**

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

Management is of the opinion that there is no significant judgement made in applying accounting policies, and no estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

**4. PLANT AND EQUIPMENT**

	Office equipment \$	Leased premise \$	Computer equipment \$	Ceremony Gowns \$	Renovation \$	Total \$
<b><u>Cost</u></b>						
As at 1 April 2020	19,292	-	23,132	8,274	89,241	139,939
Effect of adopting SB-FRS 116	-	90,563	-	-	-	90,563
As at 31 March 2020	19,292	90,563	23,132	8,274	89,241	230,502
<b>As at 31 March 2021</b>	<b>19,292</b>	<b>90,563</b>	<b>23,132</b>	<b>8,274</b>	<b>89,241</b>	<b>230,502</b>
<b><u>Accumulated depreciation</u></b>						
As at 1 April 2019	17,579	-	23,132	8,274	89,241	138,226
Depreciation	367	-	-	-	-	367
Effect of adopting SB-FRS 116	-	54,338	-	-	-	54,338
As at 31 March 2020	17,946	54,338	23,132	8,274	89,241	192,931
Depreciation	363	36,225	-	-	-	36,588
<b>As at 31 March 2021</b>	<b>18,309</b>	<b>90,563</b>	<b>23,132</b>	<b>8,274</b>	<b>89,241</b>	<b>229,519</b>
<b><u>Net carrying amount</u></b>						
<b>As at 31 March 2021</b>	<b>983</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>983</b>
As at 31 March 2020	1,346	36,225	-	-	-	37,571

Leased premise is disclosed in Note 15(a).

**5. OTHER RECEIVABLES**

	2021 \$	2020 \$
Deposits	17,562	17,562
Amount due from related parties	418,562	504,518
Sundry receivables	190,968	407,399
	<b>627,092</b>	<b>929,479</b>

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

**6. CASH AND BANK BALANCES**

	2021 \$	2020 \$
Cash at bank	<b>992,097</b>	<b>1,290,301</b>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

**7. FEES RECEIVED IN ADVANCE**

	2021 \$	2020 \$
Practising certificate fees received:		
- due within 12 months	559,370	1,173,208
- due after 12 months	-	225
	<u>559,370</u>	<u>1,173,433</u>

**8. OTHER PAYABLES**

	2021 \$	2020 \$
Accruals	414,394	323,391
Sundry payables	-	21,956
	<u>414,394</u>	<u>345,347</u>

**9. LEASE LIABILITY**

	2021 \$	2020 \$
Lease liability - current	<u>-</u>	<u>37,177</u>

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

	01 April 2020 \$	Cash flow \$	<u>Non-cash changes</u>		31 March 2021 \$
			Accretion of interests \$	Others \$	
Current liabilities	<u>37,177</u>	<u>(37,753)</u>	<u>576</u>	<u>-</u>	<u>-</u>

**10. FINANCE COST**

	2021 \$	2020 \$
Interest expense on lease liability	<u>576</u>	<u>3,234</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 March 2021**

**11. MANPOWER AND RELATED COSTS**

	<b>2021</b>	2020
	\$	\$
Staff salaries and bonuses	-	366,138
Employer's contributions to Central Provident Fund	-	53,792
Casual labour & temporary staff	-	13,627
Other benefits	-	10,178
Consultant fee	-	-
	<u>-</u>	<u>443,735</u>

**12. RENTAL EXPENSES**

	<b>2021</b>	2020
	\$	\$
Rental of equipment	-	5,829
	<u>-</u>	<u>5,829</u>

**13. SHARED SERVICE FEE**

	<b>2021</b>	2020
	\$	\$
MOH Shared Services Fees	<b>71,584</b>	54,526
SPB Shared Services Fee		
- Expenditure on Manpower	<b>865,876</b>	349,045
- Admin & General	<b>70,305</b>	10,333
- IT Costs	<b>130,675</b>	31,558
	<u><b>1,138,440</b></u>	<u>445,462</u>

Secretariat functions of the Council are brought together under a single secretariat team - the Secretariat of healthcare Professional Boards ("SPB"), from 1 January 2020. Shared services costs are charged to the Council based on costs apportioned to it. These costs were presented as individual expenses items on the Statement of Comprehensive Income in the prior period.

**Singapore Dental Council**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. OTHER OPERATING EXPENSES**

	2021 \$	2020 \$
Bank charges	1,328	8,677
Ceremonies and celebration	-	14,474
Examination	-	19,155
Office supplies	-	800
Miscellaneous expenses	19,761	38,241
Upkeep of premises	-	13,686
	<u>21,089</u>	<u>95,033</u>

**15. LEASES**

Council as a lessee

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

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

	Leased premise \$
At 1 April 2020	36,225
Depreciation	<u>(36,225)</u>
At 31 March 2021	<u>-</u>

(b) Lease liability

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

(c) Amounts recognised in statement of financial activities

	2021 \$
Depreciation of right-of-use asset (SB-FRS 116)	36,225
Interest expense on lease liability (SB-FRS 116)	576
Total amount recognised in profit or loss	<u>36,801</u>

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

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

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

	<b>2021</b>	2020
	\$	\$
<i><u>Balances with related parties</u></i>		
<i><u>Ministries and Statutory Councils</u></i>		
- Amount due to Singapore Medical Council	<b>165,714</b>	30,138
- Amount due from Ministry of Health	<b>418,562</b>	504,518
<i><u>Transactions with related parties</u></i>		
<i><u>Singapore Medical Council</u></i>		
- Expenses paid on behalf of the Council	-	280,612
- Shared services cost	<b>1,066,856</b>	390,936
<i><u>Ministry of Health</u></i>		
- Grant received	<b>786,224</b>	-
- Income received from the related party	-	12,000
- Internal audit fees	<b>5,058</b>	-
- Shared services cost	<b>71,584</b>	54,526

**17. FUND MANAGEMENT**

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

The Council manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial years ended 31 March 2021 and 31 March 2020 respectively.

The Council is not subjected to externally imposed capital requirements.

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**18. FINANCIAL RISK MANAGEMENT**

**18.1 Financial risk management**

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

Liquidity risk

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

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

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

Analysis of financial instruments by remaining contractual maturities

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

<b>2021</b>	Note	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<b><u>Financial assets</u></b>					
Other receivables		627,092	627,092	627,092	-
Cash and bank balances		992,097	992,097	992,097	-
Total undiscounted financial assets		1,619,189	1,619,189	1,619,189	-

<b>2021</b>	Note	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<b><u>Financial liabilities</u></b>					
Other payables		414,394	414,394	414,394	-
Total undiscounted financial liabilities		414,394	414,394	414,394	-
Total net undiscounted financial assets		1,204,795	1,204,795	1,204,795	-

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

18.1 Financial risk management (Contd)

2020	Carrying amount	Contractual cash flows	One year or less	One to five years
	\$	\$	\$	\$
<b><u>Financial assets</u></b>				
Other receivables	929,479	929,479	929,479	-
Cash and bank balances	1,290,301	1,290,301	1,290,301	-
Total undiscounted financial assets	2,219,780	2,219,780	2,219,780	-
<b><u>Financial liability</u></b>				
Lease liability	37,177	37,747	37,747	-
Other payables	345,347	345,347	345,347	-
Total undiscounted financial liabilities	382,524	383,094	383,094	-
Total net undiscounted financial assets	1,836,802	1,836,686	1,836,686	-

18.2 Fair value of financial assets and financial liabilities

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

18.3 Financial instruments by categories

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

	Note	2021 \$	2020 \$
<b><u>Financial assets</u></b>			
Other receivables	5	627,092	929,479
Cash and bank balances	6	992,097	1,290,301
<b>Financial assets carried at amortised cost</b>		<b>1,619,189</b>	<b>2,219,780</b>
<b><u>Financial liabilities</u></b>			
Other payables	8	414,394	345,347
Lease liability	9	-	37,177
<b>Financial liabilities carried at amortised cost</b>		<b>414,394</b>	<b>382,524</b>





**Singapore Dental Council**

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