



2023

SINGAPORE
DENTAL
COUNCIL

ANNUAL REPORT



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.

SINGAPORE DENTAL COUNCIL

CONTENTS

President's Message	04
Singapore Dental Council	05
Council Members	08
Committee Members	09
Singapore Dental Council Statistics 2023	
Statistics on Dental Practitioners	13
Register of Dentists	16
General Dental Practitioners	19
Dental Specialists	20
Oral Health Therapists Register	22
Continuing Professional Education	25
Supervisory Practice	27
Professional Conduct	28
Investigation Findings	35
Dental Practitioner's Pledge Affirmation Ceremony	36
Financial Statements For The Financial Year Ended 31 March 2024	38

PRESIDENT'S MESSAGE

As we slowly have sight of the end of the COVID-19 pandemic, our practice and many services have returned to a state of normalcy. The last few years, though challenging, presented opportunities for us to review our policies and streamline our processes. I thank all dental practitioners for their unwavering support of Council's work.

Mandatory Ethics Self-Assessment Exercise (ESAE)

Maintaining high standards of ethical conduct and professionalism has been the cornerstone of the dental profession, guiding our practice and decision-making. An area which the Council continues to focus on is raising awareness of ethical issues that all of us face in our daily practice.

At the recommendation of the Ministry of Health (MOH) Healthcare Ethics Capability Committee (HECC), the SDC will be implementing a [mandatory online Ethics Self-Assessment Exercise \(ESAE\)](#) as a requirement for the renewal of Practising Certificates (PCs) for all dental practitioners from 2025/2026.

The ESAE underscores our commitment to upholding the highest ethical standards in our profession. This ensures that all dental practitioners are kept abreast of the applicable standards of ethical practice required in the discharge of their professional duties and responsibilities.

Dental Practitioner's Pledge Affirmation Ceremony

More than 120 dentists and oral health therapists took the Dental Practitioner's Pledge on 18 August 2023. The pledge ceremony was witnessed by Second Minister for Health, Mr Masagos Zulkifli, as well as Council and invited guests. In his speech, Minister Masagos emphasised the importance of dental practitioners staying ahead of emerging developments, while maintaining high levels of professionalism, integrity, and honesty.

In Appreciation

On behalf of the Council, I would like to express our appreciation to fellow colleagues who have stepped forward to serve in the various SDC Committees. Your invaluable contributions have been instrumental in ensuring timely review of policies, and have enabled the profession to continue to self-regulate. I would also like to extend my thanks to the staff of the Secretariat of healthcare Professional Boards (SPB) for their commitment to and hard work in ensuring the smooth running of Council's operations.

We look forward to continuing collaboration and support from the dental profession as we work together to elevate standards and enhance the delivery of dental services to our community.

A/P Patrick Tseng

President, Singapore Dental Council

SINGAPORE DENTAL COUNCIL

APPOINTED MEMBERS

1 May 2021 to 30 April 2024



A/PROF TSENG SENG KWONG PATRICK

President, Singapore Dental Council
Chairman, Ethics Committee
Chairman, Proceedings and Review Committee
Member, Dental Schools Review Committee
Member, Dental Specialists Accreditation Board



A/PROF CHNG CHAI KIAT

Registrar, Singapore Dental Council
Chairman, Committee for Dental Procedure Accreditation
Chairman, Dental Registration Act Review Committee
Chairman, Dental Schools Review Committee
Chairman, Oral Health Therapists Accreditation Committee
Member, Proceedings and Review Committee
Chief Dental Officer, Ministry of Health
Chairman, Dental Specialists Accreditation Board



A/PROF WONG MUN LOKE

Member, Complaints Panel
Member, Committee for Dental Procedure Accreditation
Member, Dental Schools Review Committee
Acting Dean, Faculty of Dentistry, National University of Singapore
Member, Dental Specialists Accreditation Board



DR SHAHUL HAMEED

Chairman, Complaints Panel
Member, Ethics Committee

SINGAPORE DENTAL COUNCIL

APPOINTED MEMBERS

1 May 2021 to 30 April 2024



CL A/PROF GOH BEE TIN

Chairman, Aesthetic Facial Procedures Oversight Committee
Chairman, Credentials Committee
Member, Audit and Risk Committee
Member, Complaints Panel
Member, Committee for Dental Procedure Accreditation
Member, Dental Registration Act Review Committee
Member, Dental Specialists Accreditation Board



MR ONG MING DA

Member, Audit and Risk Committee
Member, Complaints Panel
Member, Committee for Dental Procedure Accreditation
Member, Dental Registration Act Review Committee
Member, Dental Schools Review Committee
Member, Oral Health Therapists Accreditation Committee



MS JANELLE JOY FOO YAN MING

Member, Complaints Panel
Member, Dental Registration Act Review Committee
Member, Oral Health Therapists Accreditation Committee



MS SREE GAITHIRI D/O KUNNASEGARAN

Member, Complaints Panel
Member, Ethics Committee
Member, Oral Health Therapists Accreditation Committee

SINGAPORE DENTAL COUNCIL

ELECTED MEMBERS

1 May 2021 to 30 April 2024



DR ANG EE PENG RAYMOND

Chairman, Audit and Risk Committee
Member, Complaints Panel
Member, Ethics Committee



DR CHOO KEANG HAI

Chairman, Continuing Professional Education Committee
Member, Audit and Risk Committee
Member, Complaints Panel
Member, Committee for Dental Procedure Accreditation
Member, Dental Registration Act Review Committee



DR NG FOOK CHIN

Member, Aesthetic Facial Procedures Oversight Committee
Member, Complaints Panel
Member, Continuing Professional Education Committee
Member, Committee for Dental Procedure Accreditation
Member, Ethics Committee



DR NG JING JING

Chairman, Health Committee
Member, Complaints Panel
Member, Committee for Dental Procedure Accreditation
Member, Ethics Committee
Member, Proceedings and Review Committee



DR TAN TIEN WANG

Member, Complaints Panel
Member, Continuing Professional Education Committee
Member, Committee for Dental Procedure Accreditation
Member, Oral Health Therapists Accreditation Committee
Member, Prescribing Practices for Dentistry Committee
Member, Infection Prevention and Control Committee

SINGAPORE DENTAL COUNCIL

COUNCIL MEMBERS

1 May 2021 to 30 April 2024

APPOINTED MEMBERS

President A/Prof Tseng Seng Kwong Patrick¹
A/Prof Wong Mun Loke
Cl A/Prof Goh Bee Tin
Mr Ong Ming Da⁴

Registrar A/Prof Chng Chai Kiat²
Dr Shahul Hameed
Ms Janelle Joy Foo Yan Ming³
Ms Sree Gaithiri d/o Kunnasegaran⁵

ELECTED MEMBERS

Dr Ang Ee Peng Raymond
Dr Ng Fooi Chin
Dr Tan Tien Wang

Dr Choo Keang Hai
Dr Ng Jing Jing

MANAGEMENT (as of 31 Dec 2023)

Executive Secretary
Assistant Executive Secretary
Assistant Executive Secretary
Assistant Executive Secretary

A/Prof Asher Lim
Dr Chay Pui Ling
Dr Goh Aik Wei
Dr Melissa Khor

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.

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

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

³ Ms Janelle Joy Foo Yan Ming is a registered oral health therapist in Part I of the Register of Oral Health Therapists.

⁴ Mr Ong Ming Da is a registered oral health therapist in Part II of the Register of Oral Health Therapists.

⁵ Ms Sree Gaithiri d/o Kunnasegaran is a registered oral health therapist in Part I of the Register of Oral Health Therapists.

SINGAPORE DENTAL COUNCIL

COMMITTEE MEMBERS

AESTHETIC FACIAL PROCEDURES OVERSIGHT COMMITTEE

Chairman Cl A/Prof Goh Bee Tin

Members

Dr Ng Fooi Chin

Dr Chan Siew Luen

Dr Lye Kok Weng

Dr Seah Tian Ee

Dr Leung Wing Hung Dominic

Dr Tan Kwong Shen Winston

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

APPLICATION OF REMOTE DENTISTRY COMMITTEE

Chairman Dr Kuan Chee Keong

Members

Dr Christopher Quek Eng Yew

Mr Darren Lee Zong Ru

Dr Jeremy Sim Ming Liang

Dr Lai Ye Choung

Dr Ronnie Yap Yi-Roon

Dr Samintharaj Kumar

Ms Toh Ethel

Dr Wong Li Beng

Dr Yao Xu

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.

AUDIT AND RISK COMMITTEE

Chairman Dr Ang Ee Peng Raymond

Members

Dr Choo Keang Hai

Cl A/Prof Goh Bee Tin

Mr Ong Ming Da

Mr Harry Ng

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.

CREDENTIALS COMMITTEE

Chairman Cl A/Prof Goh Bee Tin

Members

A/Prof Keson Tan Beng Choon

Dr Thean Tsin Piao

Dr Chan Siew Luen

Dr Ong Kheng Kok

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

SINGAPORE DENTAL COUNCIL

COMMITTEE MEMBERS

COMPLAINTS PANEL

Chairman Dr Shahul Hameed

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.

Council Members

Dr Ang Ee Peng Raymond
Dr Choo Keang Hai
Dr Ng Fooi Chin
Ms Sree Gaithiri d/o Kunnasegaran

Dr Ng Jing Jing
Dr Tan Tien Wang
CI A/Prof Goh Bee Tin
Ms Janelle Joy Foo Yan Ming

A/Prof Wong Mun Loke
Mr Ong Ming Da

Dentists

Dr Wong Soon May Adeline
Dr Loh Poey Ling
Dr Gian Siong Lin Jimmy
Dr Wee Choon Seng Freddy
Dr Asha Karunakaran
Dr Yeo Kok Beng
Dr Goh Wan-Lin Jacqueline
Dr Tan Hui Ling Sharon
Dr Lim Lii
Dr Kwa Chong Teck
Dr Wu Loo Cheng
Dr Sim Poh Choo Christina
Dr Anshad s/o Ansari
Dr Lee Pheng Hean Bryce
Dr Chung Kong Mun
Dr Wong Paul Matthew

Dr Loh Kai Who
Dr Rajendram Sivagnanam
Dr Eu Oy Chu
Dr Ong Meng Ann Marianne
Dr Lee Chi Hong Bruce
Dr Lee Yew Keong David
Dr Teoh Khim Hean
Dr Tay Lai Hock Alphonsus
Dr Ong Kheng Kok
Dr Tan Chin Hwee
Dr Chee Oon Lin Serene
Dr Philip Goh Kong Hui
Dr Ng Yong Kheng
Dr Goh Kwee Chien Benny
Dr Seow Yian San
Dr Ong Hoe Boon

Dr Lai Wen Pui Bien
Dr Ong Jien Woon, Samuel
Dr Shaun Anderson Thompson
Dr Lui Jeen Nee
Dr Mohanarajah S Senathirajah
Dr Kuah Hong Guan
Dr Choy Keen Meng
Dr Lee Chee Wee
CI A/Prof Tan Ken
Dr Phay Yew Ming
Dr Lye Kok Weng
A/Prof Tan Beng Choon Keson
Dr Ho Kee Hai
Dr Chan Siew Luen
Dr George Yi-Wei Soh

Oral Health Therapists

Ms A. Abrojibanu
Ms Goo Sok Huan

Ms Juginder Kaur
Ms Satya Bhama Devi d/o Narpap

Laypersons

A/Prof Audrey Chia
Mr Mansoor Hassanbhai
Mr Philip Leong
Mr Stanley Low
Dr Tyrone Goh
Mr Vijai Parwani
Mrs Noorhayati Quek
(Mrs Noor Quek)

A/Prof Tay Cho Jui
Ms Yeap Lay Huay
Asst Prof Alex Qiang Chen
A/Prof Siow Jin Keat
Dr Boey Wah Keong
Ms Seah Soon Peng
Ms Chng Mui Lee, Cecilia
Mr Teh Joo Heng

Mr Chan Kok Way
Mr Lim Peng Hong
Mr Henry Tan Song Kok
Mr Michael Ong Kah Leong
Ms Chiang Hui Xian Mindy
Mr Yogeewaran
s/o Sivasithamparam

SINGAPORE DENTAL COUNCIL

COMMITTEE MEMBERS

CONTINUING PROFESSIONAL EDUCATION COMMITTEE

Chairman Dr Choo Keang Hai

Members

Dr Ng Fooi Chin	Dr Soh Jen
Dr Tan Tien Wang	Dr Ong Meng Ann Marianne
Dr Eu Oy Chu	Dr Lim Lii
Mr Ong Ming Da	

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

COMMITTEE FOR DENTAL PROCEDURE ACCREDITATION

Chairman A/Prof Chng Chai Kiat

Committee Members

Prof Patrick Finbarr Allen	Dr Choy Keen Meng
Prof Chew Chong Lin	Dr Lee Chi Hong Bruce
Dr Tan Tze Tsung Derek	Dr Lim Eng Yong
Dr George Soh Yi-Wei	Dr Lim Lii
CI A/Prof Goh Bee Tin	Dr Ng Fooi Chin
A/Prof Goh Kwee Chien Benny	Dr Ng Jing Jing
A/Prof Wong Mun Loke	Mr Ong Ming Da
Dr Choo Keang Hai	Dr Tan Tien Wang

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

DENTAL REGISTRATION ACT REVIEW COMMITTEE

Chairman A/Prof Chng Chai Kiat

Members

Mr Ong Ming Da	CI A/Prof Goh Bee Tin
Ms Janelle Joy Foo Yan Ming	Dr Choo Keang Hai
Dr George Soh Yi-Wei	Dr Long Benjamin Charles
Dr Chan Siew Luen	

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.

DENTAL SCHOOLS REVIEW COMMITTEE

Chairman A/Prof Chng Chai Kiat

Members

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

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.

SINGAPORE DENTAL COUNCIL

COMMITTEE MEMBERS

DISCIPLINARY COMMITTEE

Panel of Chairmen for Disciplinary Committee

Prof Chew Chong Lin	Dr Long Benjamin Charles
Dr Loganathan Vijayan	Dr Kwa Chong Teck
Dr Djeng Shih Kien	Dr Chan Siew Luen
Dr Leung Wing Hung Dominic	Dr Go Wee Ser
Dr Hwang Yee Cheau	Dr Kaan Sheung Kin
A/Prof Loh Fun Chee	

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

ETHICS COMMITTEE

Chairman A/Prof Tseng Seng Kwong Patrick

Members

Dr Ang Ee Peng Raymond	Dr Ng Fooi Chin
Dr Shahul Hameed	Dr Benjamin Long
Dr Ng Jing Jing	Dr Jerry Lim Eng Yong
Ms Sree Gaithiri d/o Kunnasegaran	

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.

INFECTION PREVENTION AND CONTROL COMMITTEE

Chairman A/Prof Intekhab Islam

Members

Dr Jyoti Somani – Advisor	Dr Leung Wing Hung Dominic
Dr Chelsia Sim Qiu Xia	Dr Guay Peiru Melissa
Dr Lee Chee Wee	Dr Tan Tien Wang

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.

ORAL HEALTH THERAPISTS ACCREDITATION COMMITTEE

Chairman A/Prof Chng Chai Kiat

Members

Dr Tan Tien Wang	Dr Anshad s/o Ansari
Mr Ong Ming Da	Dr Eu Oy Cho
Ms Janelle Joy Foo Yan Ming	Ms Goo Sok Huan
Ms Sree Gaithiri d/o Kunnasegaran	Ms Yap Xin Ying

The Oral Health Therapists Accreditation Committee determines the qualifications, experience and other conditions for registration, accredits and recommends courses for Continuing Professional Education for Oral Health Therapists.

STATISTICS ON DENTAL PRACTITIONERS

COMPOSITION OF REGISTER BY DENTAL PRACTITIONERS

The total number of dentists (comprising 437 Dental Specialists and 2,253 General Dental Practitioners) as of 31 December 2023 was 2,690, an increase of 3.26% from 2,605 at the end of 2022.

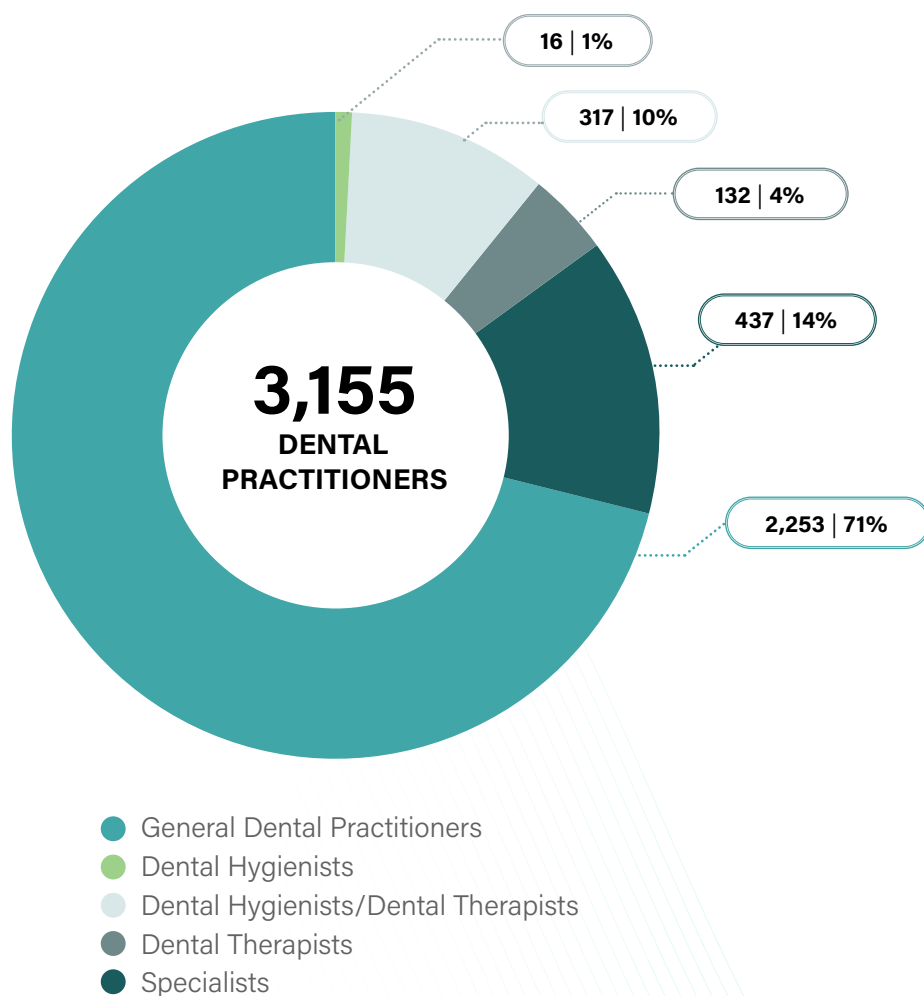
The total number of Oral Health Therapists (comprising 317 Dental Therapists/Hygienists, 132 Dental Therapists and 16 Dental Hygienists) increased by 3.79% from 448 at the end of 2022 to 465 at the end of 2023.

As of 2023, there were 4.5 dentists to 10,000 people. The increase of dental practitioners* from year to year will enable the profession to cope better with an increasing demand for oral health care.

As of Sep 2023, the ratio of dentists to population is:

2,690 dentists vs population (5,917,648) = 4.5 dentists vs 10,000 people

Source: Department of Statistics Singapore



*Dental Practitioners refer to General Dental Practitioners, Dental Specialists and Oral Health Therapists.

STATISTICS ON DENTAL PRACTITIONERS

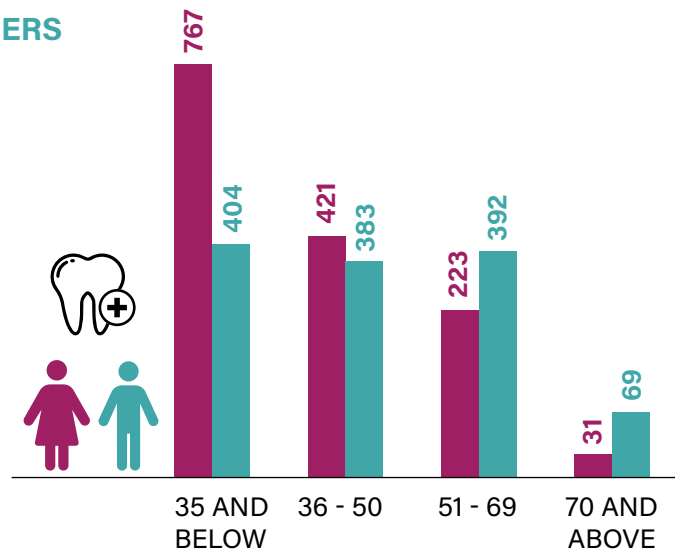
GENDER DISTRIBUTION OF DENTAL PRACTITIONERS

Gender distribution of Dentists

There were more female dentists (1,442, 54%) than male dentists (1,248, 46%) as of 2023, similar to 2022 when there were 1,385 (53%) female dentists and 1,220 (47%) male dentists.

As of 2023, 53% (767) of female dentists were aged 35 years old and below, 29% (421) were aged 36 to 50 years old, 15% (223) were aged 51 to 69 years old, and 2% (31) were 70 years old and older.

32% (404) of the male dentists were aged 35 years old and below, 31% (383) were aged 36 to 50 years old, 31% (392) were aged 51 to 69 years old, and 6% (69) were 70 years old and older.

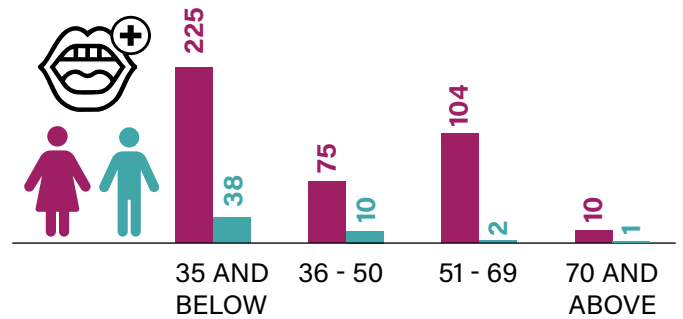


Gender distribution of Oral Health Therapists

As of 2023, females made up 89% (414 out of 465) of the Oral Health Therapists (OHTs) population while male OHTs comprised 11% (51 out of 465).

Among the female OHTs, 54% (225) were aged 35 years old and below, 18% (75) were aged 36 to 50 years old, 25% (104) were aged 51 to 69 years old, and 2% (10) were 70 years old and older.

Among the male OHTs, 75% (38) were aged 35 years old and below, 20% (10) were aged 36 to 50 years old, 4% (2) were aged 51 to 69 years old, and 2% (1) were 70 years old and older.



STATISTICS ON DENTAL PRACTITIONERS

PERCENTAGE OF DENTAL PRACTITIONERS WITH VALID PRACTISING CERTIFICATES (PC) BY EMPLOYMENT SECTOR*

As of 2023, 97% (2,605 out of 2,690) of registered dentists had valid practising certificates (PCs), and 74% (346 out of 465) of registered OHTs had valid PCs.

Dentists	OHTs
<ul style="list-style-type: none"> ▪ Private sector 2,165 dentists 96% valid PC 	<ul style="list-style-type: none"> ▪ Private sector 247 OHTs 66% valid PC
<ul style="list-style-type: none"> ▪ Public sector 525 dentists 99% valid PC 	<ul style="list-style-type: none"> ▪ Public sector 218 OHTs 83% valid PC

*Excluding dental practitioners who did not include employment details.

COUNTRIES WITH DENTAL QUALIFICATIONS RECOGNISED BY SDC AND CORRESPONDING PERCENTAGE OF REGISTERED DENTAL PRACTITIONERS FROM EACH COUNTRY

SDC recognises dental qualifications from the following countries:



Dentist

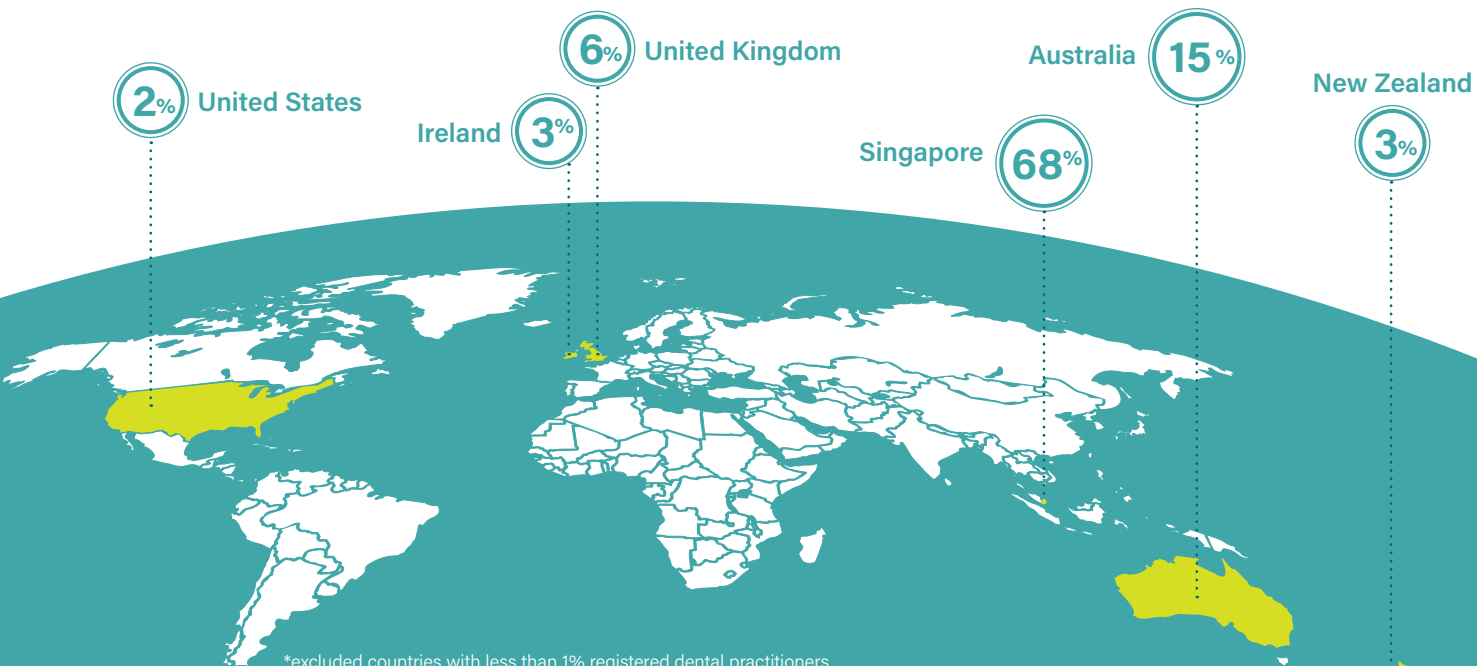
- Australia
- Hong Kong SAR/China
- Japan
- New Zealand
- Republic of Ireland
- United Kingdom
- United States of America



Oral health therapist/ dental hygienist/ dental therapist

- Australia
- Canada
- United Kingdom
- Republic of Ireland
- New Zealand
- United States of America

PERCENTAGE OF REGISTERED DENTAL PRACTITIONERS WITH DENTAL QUALIFICATIONS FROM THE SPECIFIED COUNTRY AS OF 2023*



*excluded countries with less than 1% registered dental practitioners

REGISTER OF DENTISTS



NEWLY REGISTERED DENTISTS

LOCAL-TRAINED

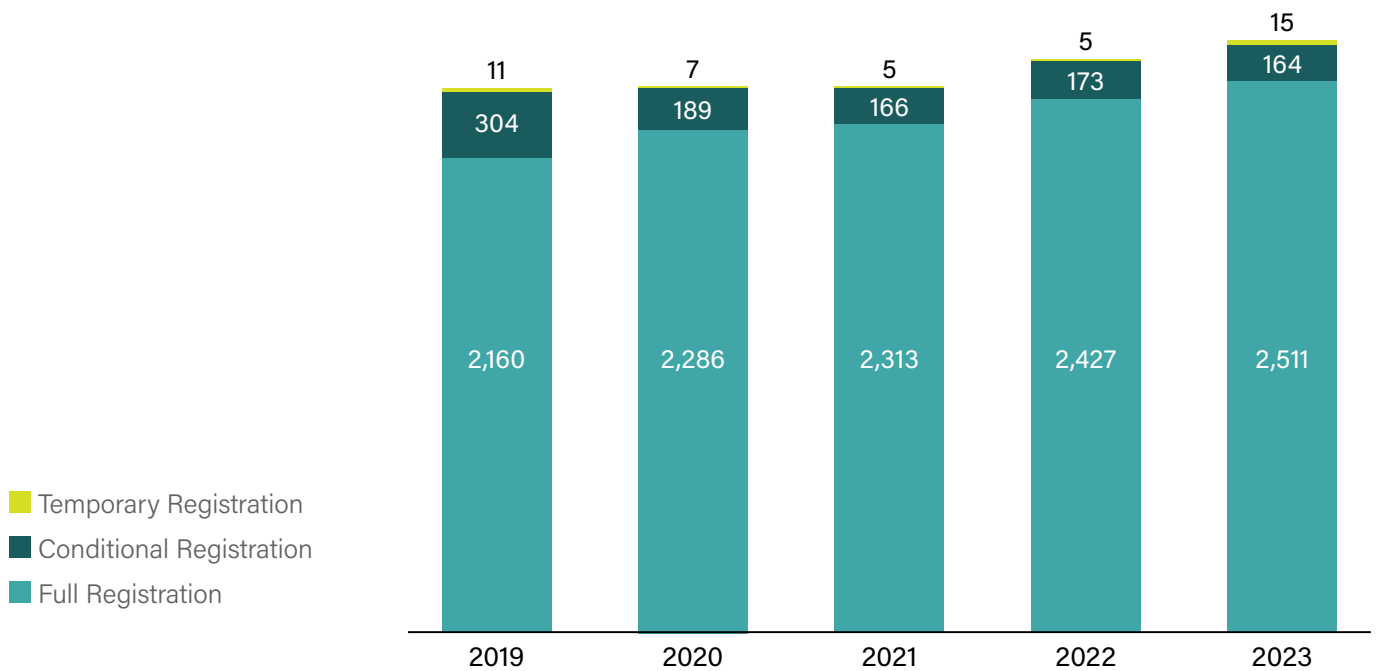
61

FOREIGN-TRAINED

68

FIVE-YEAR GROWTH IN NUMBER OF DENTISTS

Over the past five years, there has been a steady growth in the number of practising dentists. At the same time, the number of conditionally registered dentists has declined slightly. Conditionally-registered dentists may apply to convert to full registration after two years, subject to the Council’s approval.



REGISTER OF DENTISTS

MOVEMENT OF DENTISTS BETWEEN PUBLIC AND PRIVATE SECTORS

Movement of Dentists from Public to Private Sector between Years

Type of Public Sector		2018	2019	2020	2021	2022	2023
Restructured Institutions	69	16	79	22	100		
Statutory Boards	1	0	1	0	2		
Others (Government Institutions/ University)	1	1	5	1	1		
Total	71	17	85	23	103		

Year 2018 → 2019 → 2020 → 2021 → 2022 → 2023

Type of Private Sector		2018	2019	2020	2021	2022	2023
Private Clinics/Hospitals	6	2	9	2	7		
Others	0	0	0	0	4		
Total	6	2	9	2	11		

Movement of Dentists from Private to Public Sector between Years

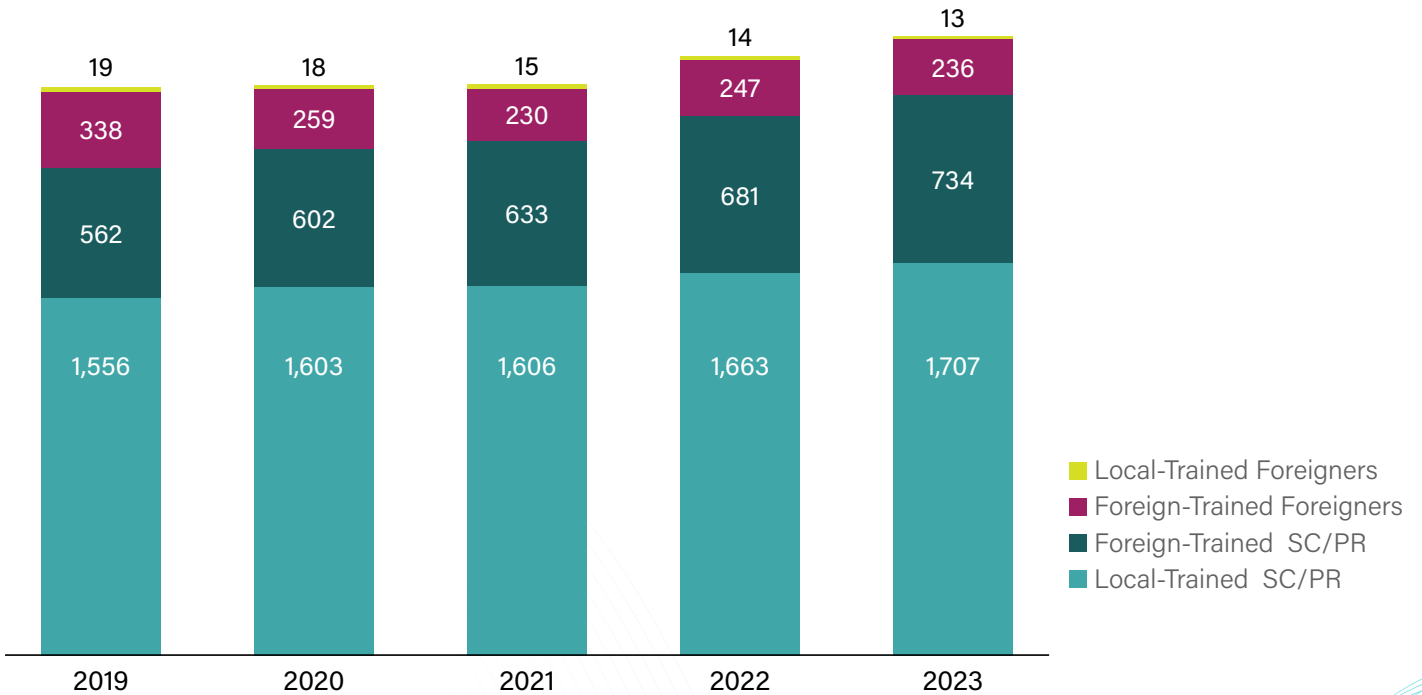
REGISTER OF DENTISTS

BASIC TRAINING OF DENTISTS BY COUNTRY FROM 2019 TO 2023

The percentage of local-trained dentists was consistently around 64% over the past five years, making up the majority of dentists in Singapore. There were 1,720 locally-trained dentists and 970 overseas-trained dentists as at 2023.

The proportion of foreign-trained dentists, who are Singapore Citizens (SC) and Singapore Permanent Residents (PR), practising in Singapore, increased steadily over the past five years, from 23% (562 out of 2,475) in 2019 to 27% (734 out of 2,690) in 2023.

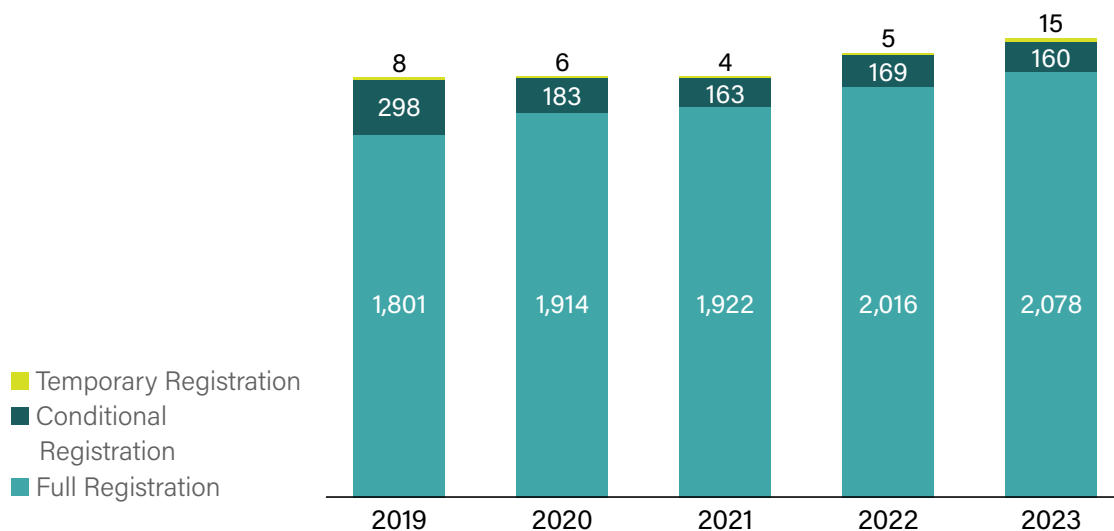
Conversely, the proportion of foreign-trained foreigners practising in Singapore decreased over the past five years, from 14% (338 out of 2,475) in 2019 to 9% (236 out of 2,690) in 2023.



GENERAL DENTAL PRACTITIONERS

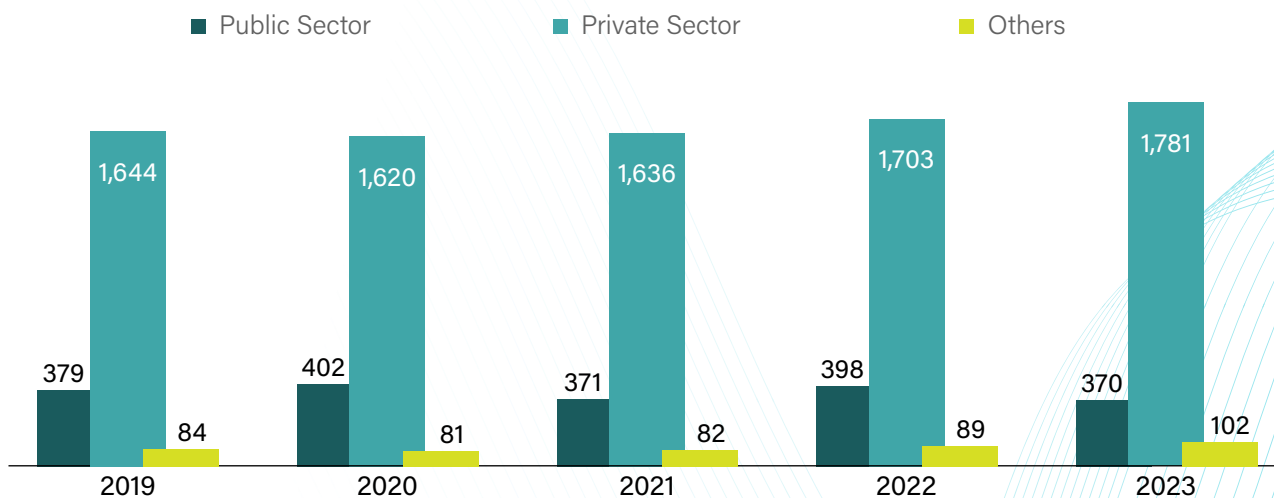
POPULATION AND GROWTH OF GENERAL DENTAL PRACTITIONERS BY REGISTRATION TYPE

The number of General Dental Practitioners increased steadily from 2019 to 2023. There was a 2.9% increase from 2,190 in year 2022 to 2,253 in year 2023. The increase was mainly from practitioners under full registration.



POPULATION AND GROWTH OF GENERAL DENTAL PRACTITIONERS BY EMPLOYMENT SECTOR

As of 2023, 79% (1,781) of General Dental Practitioners were practising in the private sector, 16% (370) were practising in the public sector, and the remaining 5% (102) were practising in other sectors. There was a slight increase (5%) in the number of General Dental Practitioners in the private sector from 1,703 in 2022 to 1,781 in 2023.



DENTAL SPECIALISTS

NUMBER OF SPECIALISTS FROM 2019 TO 2023

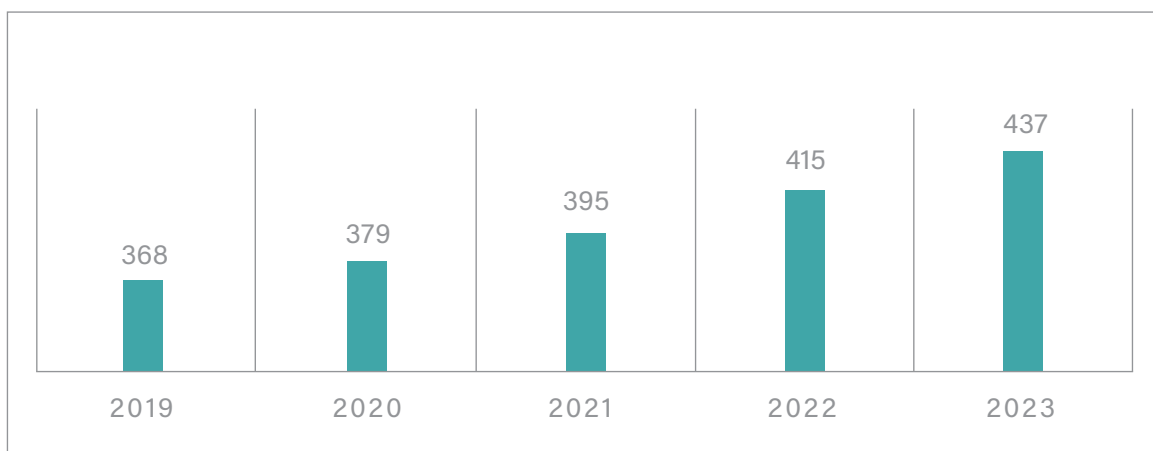
The Register of Dental Specialists was established in 2008.

As at 2023, there were 437 Dental Specialists, an increase of 5% from 2022.

- Out of these Dental Specialists, 99% (433) were on Full Registration, and 1% (4) were on Conditional Registration.
- There were 18 newly registered Dental Specialists

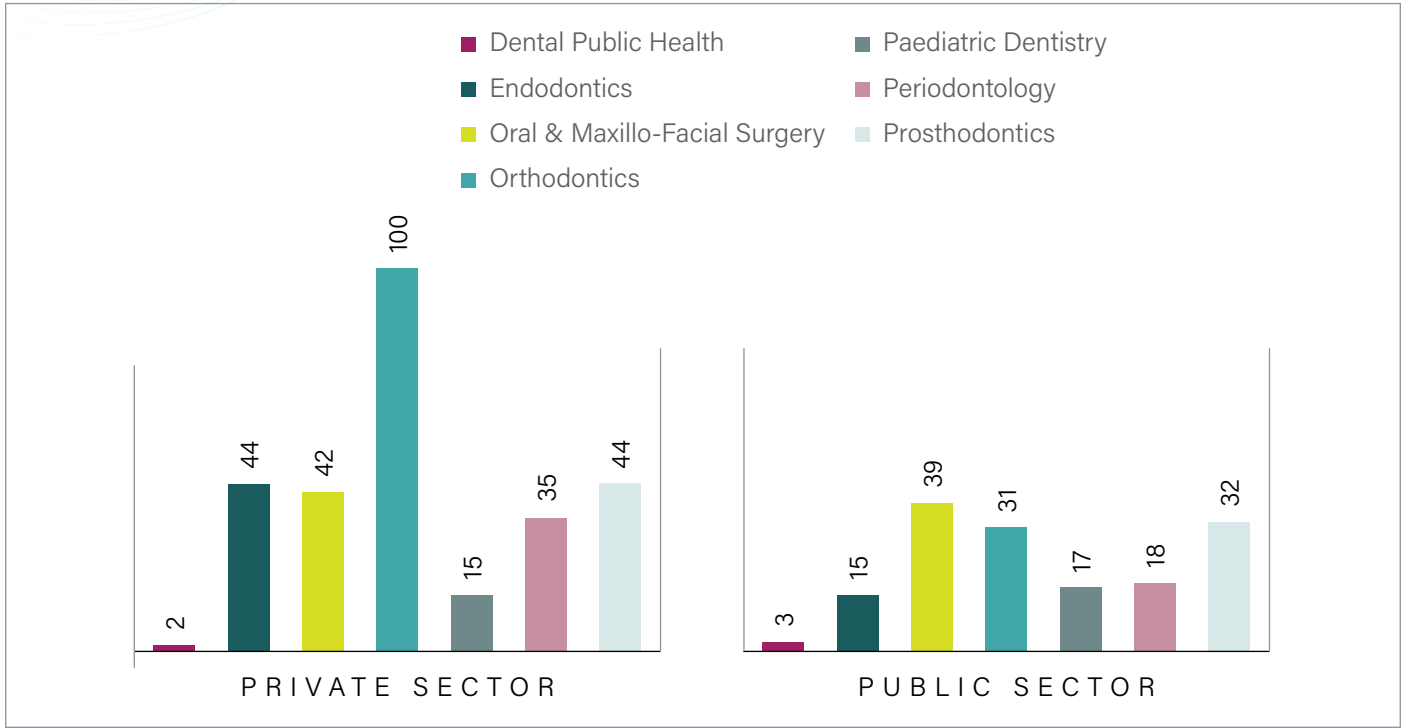


18
NEWLY
REGISTERED
SPECIALISTS

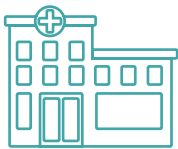


DENTAL SPECIALISTS

DENTAL SPECIALISTS BY SPECIALTY AS AT 2023



DENTAL SPECIALISTS BY WORK SECTORS AS AT 2023



35%
PUBLIC SECTOR



65%
PRIVATE SECTOR

- As at 2023, the specialty of Orthodontics (30%, 131 out of 437) had the highest number of specialists, followed by Oral & Maxillofacial Surgery (19%, 81 out of 437), and Prosthodontics (17%, 76 out of 437).
- The majority of the specialists were employed in the private sector (65%, 282), and, of these specialists, the majority were practising in the specialty of Orthodontics (35%, 100), Endodontics (16%, 44), and Prosthodontics (16%, 44).
- Of the specialists who were employed in the public sector (35%, 155), the majority were practising in the specialty of Oral & Maxillo-Facial Surgery (25%, 39) and Prosthodontics (21%, 32).

REGISTER OF ORAL HEALTH THERAPISTS

NUMBER OF OHTS BY REGISTRATION TYPE AS AT 2023



NEWLY REGISTERED OHTS

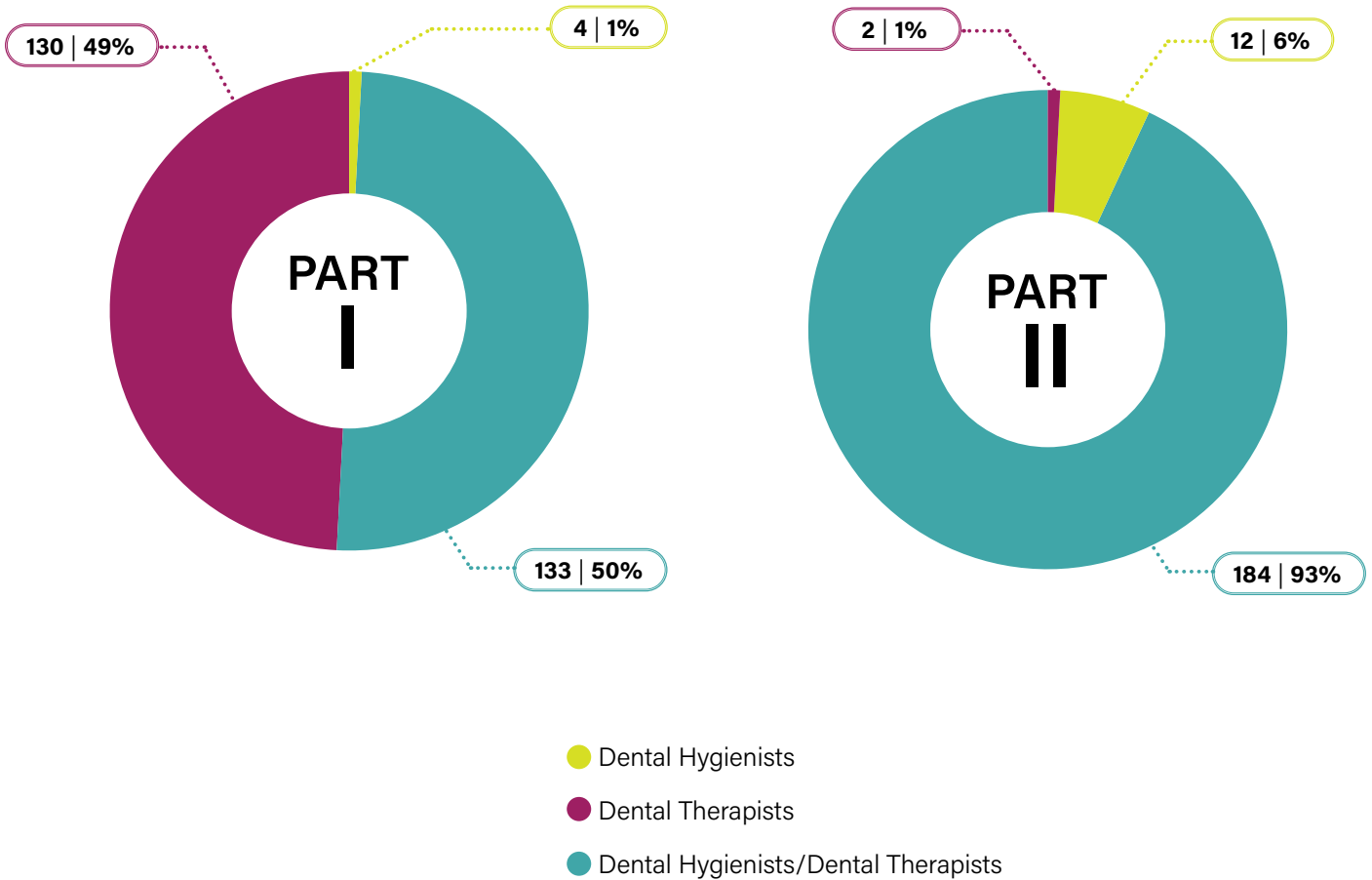
LOCAL-TRAINED
17

FOREIGN-TRAINED
0

OHTS BY REGISTRATION TYPE (PART I/PART II)

The number of Oral Health Therapists increased by 4% from 448 at the end of 2022 to 465 at the end of 2023.

Dental Therapists/Hygienists in Part II of the OHT Register (40%, 184 out of 465) made up the largest proportion of the OHT Register, followed by Dental Hygienists/Dental Therapists in Part I of the OHT Register (29%, 133 out of 465).



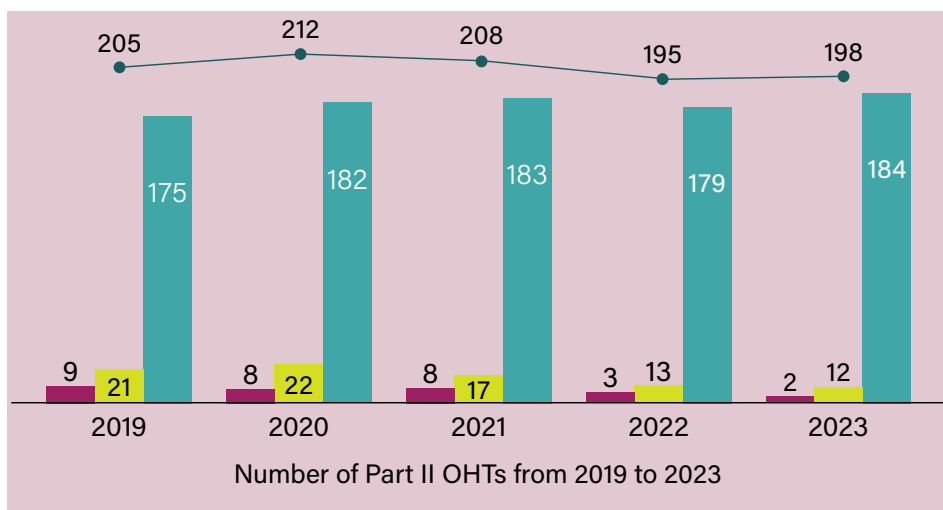
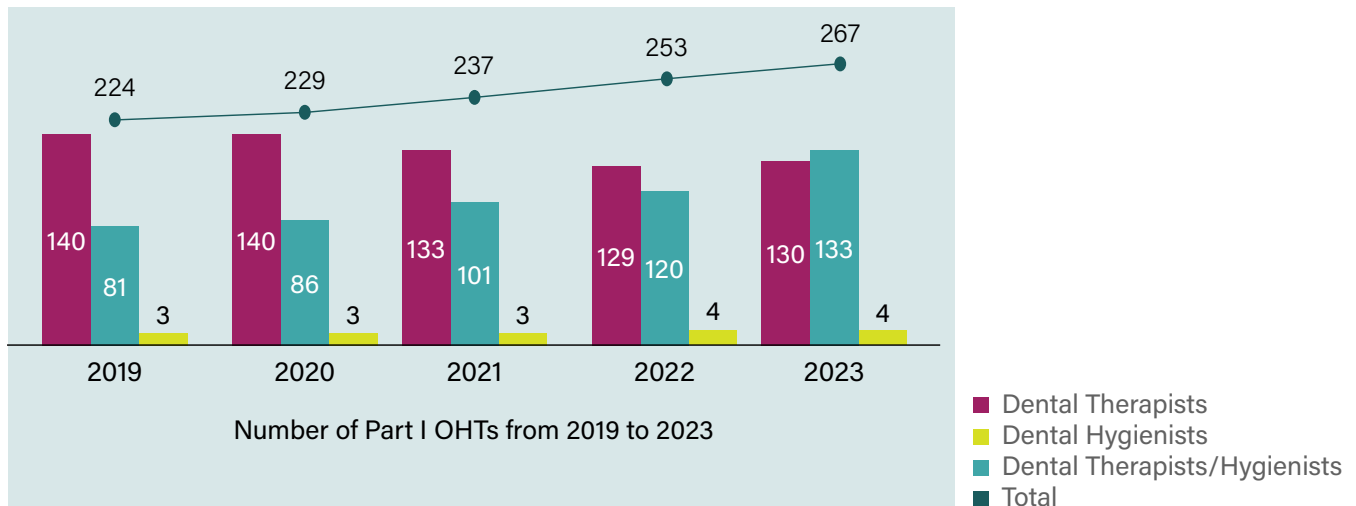
REGISTER OF ORAL HEALTH THERAPISTS

NUMBER OF OHTS BY REGISTRATION TYPE (FIVE-YEAR TREND)

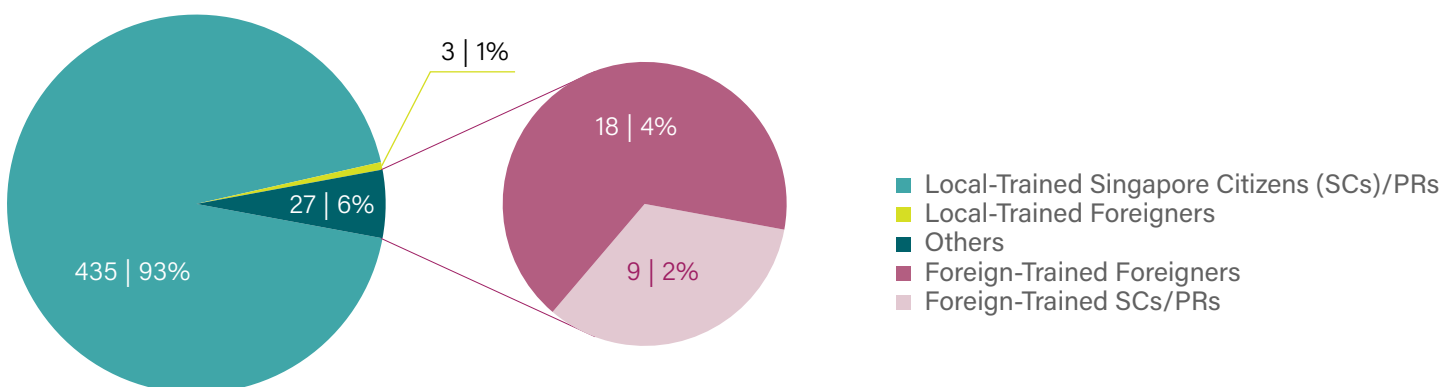
The number of Part I OHTs steadily increased over the past five years. There was a 19% increase from 224 in 2019 to 267 in 2023. The increase was mainly from the increasing number of Part I Dental Hygienists/Dental Therapists.

For Part II OHTs, there was a 3% decrease in number from 205 in 2019 to 198 in 2023.

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 five years of obtaining Assessment Reports attesting to good performances, subject to Council's approval.



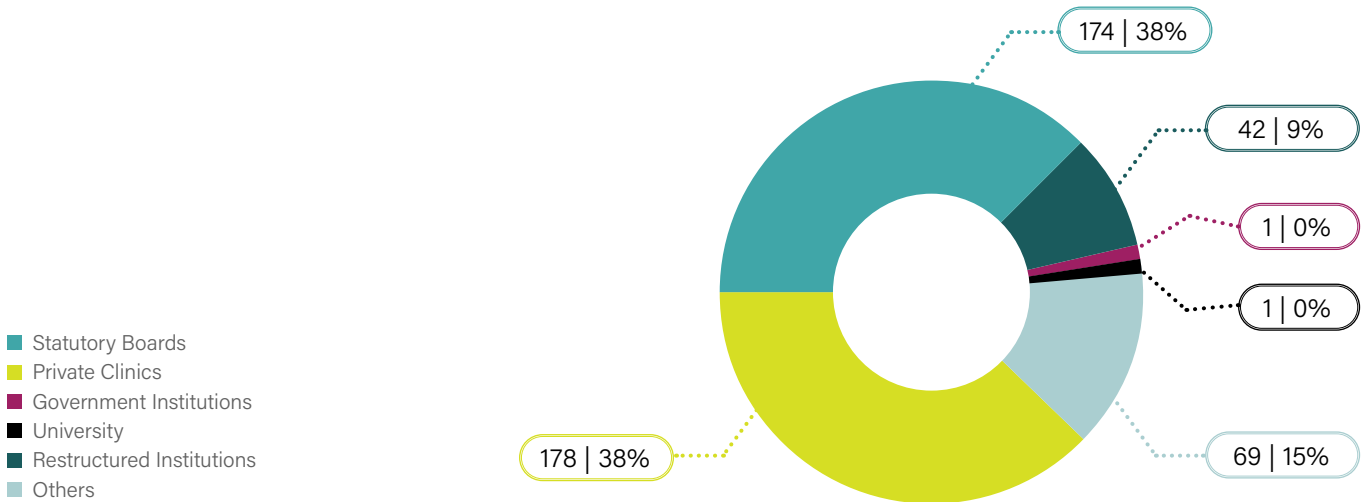
BASIC TRAINING OF OHTS BY NATIONALITY



REGISTER OF ORAL HEALTH THERAPISTS

OHTs by Employment Sector as at 2023

In terms of the distribution of registered OHTs by employment sector, the majority of the OHTs were employed in the Public Sector (38% in Statutory Boards and 9% in Restructured Institutions). OHTs in the Private Sector made up 38% of the OHT Register.



MOVEMENT OF OHTS BETWEEN PUBLIC AND PRIVATE SECTORS

Movement of OHTs from Public to Private Sector between Years

Type of Public Sector		2018	2019	2020	2021	2022	2023
Restructured Institutions		2	3	2	2	3	
Statutory Boards		1	13	13	7	11	
Others (Government Institutions/ University)		0	0	0	0	0	
Total		3	16	15	9	14	

Year: 2018 → 2019 → 2020 → 2021 → 2022 → 2023

Type of Private Sector		2018	2019	2020	2021	2022	2023
Private Clinics/Hospitals		1	3	1	0	3	
Others		0	2	1	2	2	
Total		1	5	2	2	5	

Movement of OHTs from Private to Public Sector between Years

CONTINUING PROFESSIONAL EDUCATION AND BASIC CARDIAC LIFE SUPPORT REQUIREMENTS

Continuing Professional Education (CPE) is one of the mandatory requirements for the renewal of Practising Certificate (PC) for dental practitioners biennially.

The mandatory CPE requirement ensures that all dental practitioners continually upgrade their skills and knowledge, and stay updated on the latest dentistry management and practices. This would enable practitioners to provide appropriate oral healthcare services to the public and maintain good standards of professional practice.

Division I Dentists are required to fulfil 70 CPE points (with at least 14 core points and 50 verifiable points), while Division II Dentists and Oral Health Therapists (OHTs) are required to fulfil 35 CPE points (with at least seven core points and 25 verifiable points) within their Qualifying Period (QP) of two years as shown in [Table 1](#).

In addition, all dentists are also required to fulfil the Basic Cardiac Life Support (BCLS) requirement (practical and theory). OHTs are only required to fulfil BCLS (theory). The BCLS (practical) age requirement has also been revised. Dentists who are 55 years old and above (lowered from the previous requirement of 60 years old and above) are exempted from the practical BCLS, and are only required to pass the theoretical BCLS.

Table 1. CPE and BCLS requirements for dentists and OHTs every PC renewal cycle

Register Type		Required CPE Points	Core	Verifiable	Required BCLS
Dentists	Division I	70	14	50	Practical & Theory*
	Division II	35	7	25	
OHTs		35	7	25	Theory^

* Dentists who are 55 years old and above are only required to fulfil BCLS (theory).

^ BCLS (practical) is optional for OHTs.

To maintain the professional competency of dental specialists, they are required to accrue 14 core points from participating in specialty-related CPE activities during the QP 01/10/2023 to 30/09/2025, for PC renewal in October 2025. Dental specialists may submit CPE claims under Categories 1A, 1B, 2 and 3B for the following specialty-related CPE activities in [Table 2](#).

Table 2. Activities which dental specialists may claim for specialty-related core points

Activities	CPE Category
Role as an examiner	1A
Setting of exam questions	1A
2-hour teaching in lectures or seminars	1B (Local)
Research and publications	2 (Publications/ Editorial Work)
Assessment-based learning	3B (Distance Learning)

CONTINUING PROFESSIONAL EDUCATION AND BASIC CARDIAC LIFE SUPPORT REQUIREMENTS

ETHICS SELF-ASSESSMENT EXERCISE

On the recommendation of the Ministry of Health (MOH) Healthcare Ethics Capability Committee (HECC), the Council has implemented a mandatory online Ethics Self-Assessment Exercise (ESAE) for the renewal of PC from 2025 for dentists and from 2026 for OHTs.

The intent of ESAE is to raise awareness and understanding of the Ethical Code and Ethical Guidelines 2018 (ECEG), and ensure that all dental practitioners are kept abreast of the applicable standards of ethical practice required in the discharge of their professional duties and responsibilities.

For dentist PC validity that starts from 1 January 2026, [Table 3](#) shows the additional requirement for QP 01/10/2023–30/09/2025 to be fulfilled when dentists apply for PC renewal from October 2025. For OHT PC validity that starts from 1 January 2027, [Table 3](#) shows the additional requirement for QP 01/10/2024–30/09/2026 to be fulfilled when OHTs apply for PC renewal from October 2026.

Table 3. ESAE requirement for renewal of PC from 2025/2026

Register Type		CPE	BCLS	ESAE [Additional requirement]
Dentists	Division I	70 points	Practical & Theory (6 points)	80% passing mark (5 points)
	Division II	35 points		
OHTs		35 points	Theory (4 points)	

SUPERVISED PRACTICE

SDC SCENARIO-BASED FAQs

The set of SDC Scenario-based FAQs was published on the SDC website on 31 January 2024.

The SDC Scenario-based FAQs serve to complement the Guidebook (2021 ed.) with regard to the supervision of dental practitioners, and to provide answers to the common scenario-based queries that SDC frequently receives.

This would help supervisors gain a better understanding of the principles of good supervision for Conditionally registered (C-reg) dentists and Part II Oral Health Therapists (OHTs). Proper supervision allows a dental practitioner to carry out treatment procedures appropriately and not put the patient at risk.

Supervisors also play a critical role in coaching C-reg dentists and Part II OHTs in their professional development and guiding them to become safe and competent dental practitioners before they progress to Fully registered (F-reg) dentists and Part I OHTs.

PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

The Singapore Dental Council (Council) governs and regulates the professional conduct of dentists and oral health therapists to protect patient safety and ensure that high standards of oral healthcare are delivered. When a statutory complaint¹ is received by the Council, pursuant to section 44(5) of the Dental Registration Act 1999 (DRA), the Chairman of the Complaints Panel will appoint a Complaints Committee² (CC), consisting of a member of Council and members of the Complaints Panel³ (CP), to inquire into the complaint. Investigations will also be conducted as the CC deems fit. Under section 46 of the DRA, the CC could mete out appropriate sanctions, i.e. issue a Letter of Advice or Letter of Warning, or dismiss the complaint, or make any other order that it thinks fit, or refer the dental practitioner to a Disciplinary Committee (DC) or Health Committee (HC).

The CC can refer the dental practitioner to a DC when the CC is of the view that the dental practitioner had acted in a manner that constitutes professional misconduct or brought disrepute to the profession. Under section 44(3)⁴ of the DRA, Council may on its motion refer a dental practitioner to a DC when Council has been made aware of his/her criminal convictions involving fraud or dishonesty. For matters where a formal inquiry is deemed necessary to determine a dental practitioner's physical or mental fitness to practice, the dentist or oral health therapist may be referred to a HC.

The DC and HC possess the statutory powers to exercise certain orders under the DRA. For example, DC is able to impose certain orders, such as directing the Registrar of the Council to remove the name of the dental practitioner from its Register, ordering a period of suspension of practice, imposing conditions to restrict practice, ordering a fine, and dismissing charge(s) against the dentist or oral health therapist.

¹ Section 44(4) of the DRA:

Every complaint made or information given must be in writing and must be supported by such statutory declaration as the Council may require, except that no statutory declaration is required if the complaint or information is made or given by any public officer.

² Section 44(5) of the DRA:

The chairperson of the Complaints Panel may from time to time appoint one or more committees (called for the purposes of this Act Complaints Committees) consisting of –

- (a) a chairperson, being a member of the Complaints Panel who is a member of the Council;
- (b) 2 members of the Complaints Panel comprising 2 registered dentists or one registered dentist and one registered oral health therapist; and
- (c) a member of the Complaints Panel who is a lay person, which must inquire into any complaint or information mentioned in subsection (1) or (2).

³ Section 43(1) of the DRA:

For the purpose of enabling Complaints Committees and Disciplinary Committees to be constituted in accordance with this Part, the Council must appoint a panel (called in this Act the Complaints Panel) consisting of –

- (a) at least 5 members of the Council;
- (b) at least 10 registered dentists of at least 10 years' standing who are not members of the Council;
- (c) at least 5 registered oral health therapists who have at least 10 years of practical experience in the area of oral health therapy and who are not members of the Council; and
- (d) at least 5 lay persons nominated by the Minister.

⁴ Section 44(3) of the DRA:

(3) Where a registered dentist or registered oral health therapist has contravened section 38 or 39, or has been convicted in Singapore or elsewhere of an offence involving fraud or dishonesty, the Council must, despite subsection (1) or (2), immediately refer the matter to a Disciplinary Committee under section 47.

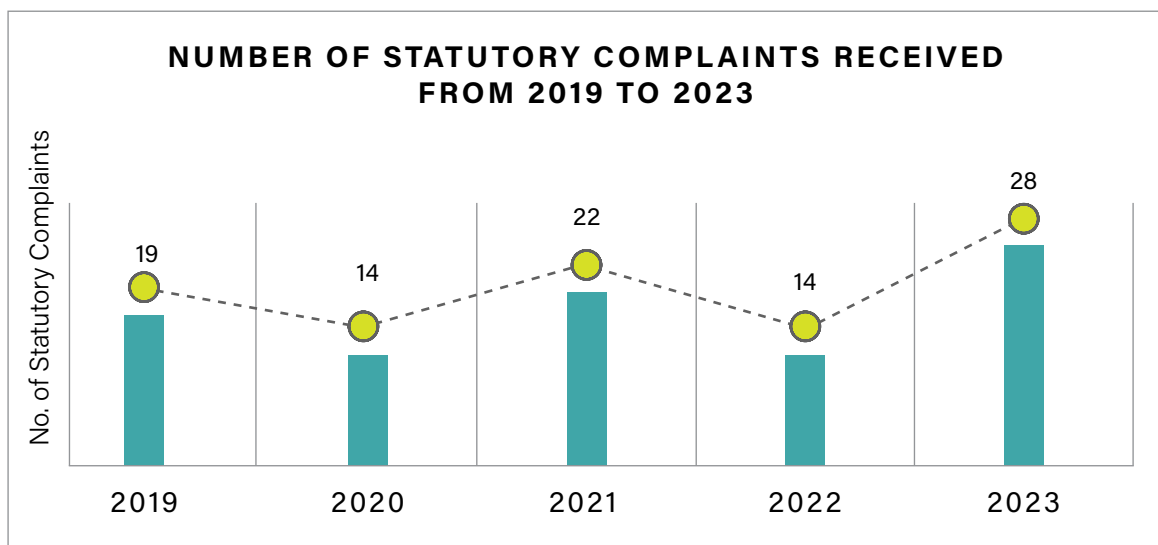
PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

OVERVIEW

In dealing with adverse feedback against dental practitioners, Council works closely with stakeholders such as the Ministry of Health, public and private healthcare institutions/dental clinics, and dental professional bodies to pursue mediation as the first course of conflict resolution and intervention where suitable. At the same time, Council also strives to address specific issues of 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.

STATUTORY COMPLAINTS RECEIVED BY COUNCIL IN 2023

In 2023, 28 statutory complaints were received by Council and processed under DRA. The number of statutory complaints received in 2023 doubled from 2022.



CASES IN BRIEF

28 Statutory Complaints received by Council	18 Concluded inquiries by Complaints Committees	5 Concluded formal inquiries by Disciplinary Committees	1 Concluded inquiry by Health Committee
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Out of the 28 statutory complaints received and reviewed by CCs in 2023, two were concluded, one was withdrawn, and 25 were adjourned to 2024.

PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

Sources of Complaints

Majority of the statutory complaints were filed by Members of Public (MOP). In 2023, Council received a handful of statutory complaints that were filed by the Ministry of Health.

Types of Allegations

A typical complaint usually consists of several allegations. The main allegations may be classified as treatment-related and non-treatment-related. The non-exhaustive list of examples of treatment- and non-treatment-related allegations are listed in the table below.

	Treatment-related allegations	Non-treatment-related allegations
Definition	Allegations directly related to the treatment performed on the patient	Allegations related to the other aspects of the consultations or treatment rendered by the dental practitioner(s)
Examples	<ul style="list-style-type: none"> ▪ Wrong diagnosis ▪ Unsatisfactory or undesirable treatment outcome ▪ Discomfort experienced during the course of the treatment ▪ Wrong or no advice given for post-treatment follow-ups 	<ul style="list-style-type: none"> ▪ No written/verbal informed consent taken before performing the procedure/treatment ▪ Wrong advice rendered by the dental practitioner regarding the proposed treatment, which was only discovered when a second opinion was sought ▪ Perceived overcharging ▪ Patient's care was not properly followed up or handed over to another dental practitioner after the original attending dental practitioner resigned from the clinic ▪ No proper referral of patient to a dental specialist for more complicated dental treatment

PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

Of the statutory complaints received in 2023, the bulk of the complaints filed by MOP involved treatment-related allegations. Several complainants alleged that the dental practitioner was negligent in the treatment or service rendered to them, for example, failure to obtain consent prior to performing dental procedures, not providing proper post-treatment or post-procedure advice, or not duly following up with the patient on the post-treatment or post-procedure complications. There were several allegations concerning the dental practitioners' professional incompetency, i.e. the complainants alleged that the dental practitioner(s) did not perform the treatment or procedure up to an acceptable standard.

The table below shows the breakdown of the complaints filed by MOP in 2023 by their main allegation.

Breakdown of complaints filed by MOP by the main allegation

Treatment-related		Non-treatment-related	
Main allegation	No. of complaints	Main allegation	No. of complaints
Professional negligence	12	Unprofessional behaviour	1
Professional incompetency	8	Failure to provide accurate pre-operative instructions in relation to the patient's blood thinning medication	1

The table below lists the type of dental procedure/treatment performed for treatment-related complaints.

Breakdown of treatment-related complaints by dental procedure/treatment performed

Dental treatment	No. of complaints
Dental implants	4
Dental fillings	4
Orthodontics (braces/Invisalign)	3
Wisdom tooth extraction	3
Root canal treatment	3
Routine tooth extraction	1
Jaw surgery	1

PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

CONCLUSION OF INQUIRIES BY COMPLAINTS COMMITTEES

In 2023, 18 CCs completed their inquiries. The table below shows the breakdown of the concluded inquiries based on the year that the complaint was received.

Breakdown of concluded CC inquiries by the year the complaint was received

Year complaint received	No. of cases
2018	1
2020	2
2021	4
2022	9
2023	2

In terms of the outcome of the concluded inquiries by CCs, five CCs issued Letters of Advice, seven CCs issued Letters of Warning, two CCs dismissed the complaint, and five CCs referred the dental practitioners to DCs.

Outcomes of CC inquiries

Outcome by CC	No. of CCs
Dismissal	2
Letter of Advice	5
Letter of Warning	7
Referred to DC	5

PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

INQUIRIES BY DISCIPLINARY COMMITTEES

In 2023, five inquiries were concluded by the DCs. One appeal was filed to the High Court in 2023 against the DC's orders. The details of the four concluded DC inquiries are summarised below. The Grounds of Decision of the DCs can be found on the SDC website.

I. Dr AL

Dr AL pleaded guilty to a single charge for failing to supervise an Oral Health Therapist (OHT) who was registered under Part II of the Register of OHT.

The DC ordered that:

- a. Dr AL pay a penalty of \$10,000;
- b. Dr AL be censured;
- c. Dr AL submit written undertaking to the SDC that he will not engage in the conduct complained of and any similar conduct; and
- d. Dr AL pay 50% of the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SDC. This will include the costs incurred by the SDC for engaging the Legal Assessor.

II. Ms JE

Ms JE pleaded guilty to a single charge for practising beyond the prescribed scope of practising for a registered OHT.

The DC ordered that:

- a. Ms JE be suspended for a period of 9 months;
- b. Ms JE be censured;
- c. Ms JE give a written undertaking to the SDC that she will not engage in the conduct complained of or any similar conduct in the future; and
- d. Ms JE pay the costs and expenses of and incidental to the proceedings, including the costs of Counsel to the SDC and the Legal Assessor to the DC, and such reasonable expenses as are necessary for the conduct of the proceedings.

III. Dr AJW

Dr AJW was convicted in the State Courts of the Republic of Singapore of nine charges involving fraud and dishonesty. For the DC inquiry, Dr AJW pleaded guilty to three charges for his conviction by the State Courts.

The DC ordered that:

- a. Dr AJW's name be removed from the Register of Dental Practitioners which shall take effect 30 days from the date of the written Grounds of Decision; and
- b. Dr AJW pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SDC. This will include the costs incurred by the SDC for engaging the Legal Assessor.

PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

IV. Dr KC

Dr KC pleaded guilty to two charges for failing to carry out appropriate planning and assessment for pre-treatment diagnosis and placement of implants at tooth position #46 and #47 on a patient, and failing to monitor and review the patient timeously when he knew or ought to have known that the patient's inferior alveolar nerve may have been injured after the placement of the implants and that the patient was at a higher risk of developing paraesthesia.

The DC ordered that:

- a. Dr KC's registration be suspended for a period of 11 months;
- b. Dr KC be censured;
- c. Dr KC give a written undertaking to the SDC that he will not engage in the conduct complained of or any similar conduct in the future; and
- d. Dr KC pay the costs and expenses of and incidental to the proceedings, including the costs of counsel to the SDC and the Legal Assessor to the DC, and such reasonable expenses as are necessary for the conduct of the proceedings.

INQUIRY BY HEALTH COMMITTEE

In 2023, one inquiry was concluded by the HC. The details are summarised below. Due to medical confidentiality, the HC's Grounds of Decision is not published.

I. Dr A

A complaint was filed against Dr A for practising dentistry while suffering from poor eyesight, among other allegations. Dr A was referred by the CC to a HC for determination on Dr A's fitness to practise.

Having duly considered the information placed by the HC and having heard parties, the HC determined that Dr A's fitness to practise dentistry is not impaired by reason for his physical and mental condition. Accordingly, the HC made no orders under Section 49(1) of the DRA.

INVESTIGATION FINDINGS

SUMMARY OF SURVEILLANCE FINDINGS

The Council endeavours to protect patient safety and ensure the safe practice of dentistry through enforcement and inspections to remind registered dental practitioners to comply with the Dental Registration Act 1999 (DRA), Dental Registration Regulations (DRR) and the Ethical Code and Ethical Guidelines 2018 (ECEG).

SURVEILLANCE OF WEBSITES AND SOCIAL MEDIA PLATFORMS

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

- a. Failure to update place of practice under Section 13(4) of the DRA (14)
- b. False assumption of specialist title under Section 39(A) of the DRA (4)
- c. Use of Unapproved Qualifications and Title under Section 38 of the DRA (2)
- d. Breach of publicity and advertisement under Section 5.4 of the ECEG (5)

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 2023, the Council detected the following offences which were referred to MOH for further investigations.

- a. Prohibition of practice of Dentistry under Section 29 of the DRA;
 - i. Illegal Practice of Dentistry by non-registered dentists on veneers, braces and provision of teeth whitening services
 - ii. Practice of Dentistry without valid Practising Certificate
- b. Prima Facie breaches of the Healthcare Services (Advertisement) Regulations 2021

Offences	2019	2020	2021	2022	2023
Selling/Fixing of veneers	1		2	2	3
Selling/Fixing of braces		1		1	
Teeth Whitening services	8		1		
Practising without valid PC under Section 22 DRA	2	1		2	3
Healthcare Services (Advertisement) Regulations 2021	7	3	1	1	3
PHMC Regulations read with MOH National Infection Prevention and Control Guidelines 2017		2	1		

DENTAL PRACTITIONER'S PLEDGE AFFIRMATION CEREMONY

The SDC resumed its in-person Dental Practitioner's Pledge Affirmation Ceremony on 18 August 2023. A total of 121 dentists and oral health therapists took the dental practitioner's Pledge, witnessed by Council members and invited guests.



121

Dental practitioners affirmed their commitment towards patient safety and ethical conduct



27

Council members and invited guests witnessed the ceremony



Dr Yang Bo, who was the valedictorian of the 2023 graduating class of National University of Singapore, Faculty of Dentistry, led his peers in the recitation of the Dental Practitioner's Pledge.

DENTAL PRACTITIONER'S PLEDGE AFFIRMATION CEREMONY



Second Minister for Health, Mr Masagos Zulkifli graced the event and addressed the dental practitioners.

“

Dental practice is constantly evolving with changes in demographics, advances in technology and needs of society. Dental practitioners must stay ahead of emerging developments and keep their knowledge, practices and standards current to better serve oral health needs across all ages and care settings... Similarly, high levels of professionalism and honesty help Singaporeans maintain their trust in healthcare professionals. Trust enables professionals to partner with patients in improving their health and well-being. Never take this trust for granted... The SDC Ethical Code and Ethical Guidelines are and will continue to be your guide.”

“

You will need to keep relevant; upgrade your skills, acquire new knowledge and adopt new technologies through regular attendance at accredited and reputable courses. It is also important that you stay up to date on the latest in dental research through peer reviewed journals. But more importantly, you should always put yourself in your patient's shoes, to understand and empathise with them when they express their concerns and opinions.”



President of the SDC, A/Prof Patrick Tseng, encouraged the dental practitioners to stay well-grounded in ethical practice and constantly upskill themselves.

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR
ENDED 31 MARCH 2024**

SINGAPORE DENTAL COUNCIL
(Statutory board constituted under the Dental Registration Act, Chapter 76)

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2024**

CONTENTS	PAGE
Statement by the Members of the Council	1
Independent Auditor's Report	2 - 5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Fund	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 - 24

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

STATEMENT BY THE MEMBERS OF THE COUNCIL

For the financial year ended 31 March 2024

In the opinion of the Members of the 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 "PSG Act"), Dental Registration Act, Chapter 76 (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRSs") so as to give a true and fair view of the financial position of the Council as at **31 March 2024**, 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;
- (c) the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Council during the financial year ended **31 March 2024** have been in accordance with the provisions of the Act, the PSG Act and the requirements of any other written law applicable to moneys of or managed by the Council; and
- (d) proper accounting and other records have been kept, including records of all assets of the Council whether purchased, donated or otherwise.

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

On behalf of the Members of the Council:



A/Prof. Tseng Seng Kwong Patrick
President

Singapore

Date: 27 June 2024



A/Prof. Chng Chai Kiat
Registrar

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 2024

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 2024**, the statement of comprehensive income, statement of changes in fund and statement of cash flows for the financial year then ended, and notes to the financial statements, including material accounting policy information.

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 "PSG Act"), the Dental Registration Act Chapter 76 (the "Act") and Statutory Board Financial Reporting Standards ("SB-FRSs") so as to present fairly, in all material respects, the state of affairs of the Council as at **31 March 2024** and the results, changes in fund and cash flows of the Council for the 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 other information. The other information comprises the Statement by the Members of the Council set out on page 1.

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 2024

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 PSG Act, the Act and SB-FRSs, and for such internal controls 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.

Management and those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls 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 controls.
- 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 2024

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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 Council's management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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 PSG Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Council; and
- (b) proper accounting and other records have been kept, including records of all assets of the Council whether purchased, donated or otherwise.

Basis for Opinion

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)
For the financial year ended 31 March 2024

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 PSG Act, 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 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 PSG 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 controls 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 controls. Because of the inherent limitations in any accounting and internal control system, non-compliances may nevertheless occur and not be detected.

Assurance Partners LLP

Assurance Partners LLP

Public Accountants and Chartered Accountants

Singapore

Date: 27 June 2024

SINGAPORE DENTAL COUNCIL*(Constituted under the Dental Registration Act, Chapter 76)***STATEMENT OF COMPREHENSIVE INCOME***For the financial year ended 31 March 2024*

	Note	2024 S\$	2023 S\$
Income			
Application fees		68,990	78,060
Certificate of good standing		3,300	2,760
Certified true copy of certificate of registration		200	350
Examination fees		11,250	7,250
Interest income		2,675	1,999
Miscellaneous income		3,000	2,050
Recovery of legal costs		111,785	45,200
Penalty fees (Late renewals)		8,775	910
Practising certificate fees		800,200	756,289
Other income		235	-
Total income		1,010,410	894,868
Less: Operating Expenses			
Depreciation of property, plant and equipment	4	54	313
Maintenance of computer/software		277,210	114,246
Shared service fees	9	1,453,088	1,334,857
Solicitor's fees		766,706	506,200
Other operating expenses	10	42,116	137,372
Total operating expenses		2,539,174	2,092,988
Deficit before grant and contribution to consolidated fund		(1,528,764)	(1,198,120)
Grants			
Grants received from Ministry of Health		1,528,764	1,198,120
Contribution to consolidated fund		-	-
Net surplus/(deficit) for the financial year, representing total comprehensive income/(loss) for the financial year		-	-

The accompanying notes form an integral part of these financial statements.

SINGAPORE DENTAL COUNCIL*(Constituted under the Dental Registration Act, Chapter 76)***STATEMENT OF FINANCIAL POSITION***As at 31 March 2024*

	Note	2024 S\$	2023 S\$
ASSETS			
Non-current assets			
Property, plant and equipment	4	<u>-</u>	<u>315</u>
Current assets			
Other receivables	5	1,177,317	115,592
Bank balances	6	<u>1,501,336</u>	<u>1,573,307</u>
		<u>2,678,653</u>	<u>1,688,899</u>
TOTAL ASSETS		<u>2,678,653</u>	<u>1,689,214</u>
LIABILITIES AND FUND			
Non-current liabilities			
Fees received in advance	7	<u>580,339</u>	<u>-</u>
Current liabilities			
Fees received in advance	7	787,104	599,067
Other payables	8	<u>664,802</u>	<u>443,739</u>
		<u>1,451,906</u>	<u>1,042,806</u>
Fund			
Accumulated fund		<u>646,408</u>	<u>646,408</u>
TOTAL LIABILITIES AND FUND		<u>2,678,653</u>	<u>1,689,214</u>

The accompanying notes form an integral part of these 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 2024

	<u>Accumulated</u> <u>fund</u> S\$
2024	
At 1 April 2023	646,408
Total comprehensive income/(loss) for the year	-
At 31 March 2024	<u>646,408</u>
2023	
At 1 April 2022	646,408
Total comprehensive income/(loss) for the year	-
At 31 March 2023	<u>646,408</u>

The accompanying notes form an integral part of these financial statements.

SINGAPORE DENTAL COUNCIL*(Constituted under the Dental Registration Act, Chapter 76)***STATEMENT OF CASH FLOWS***For the financial year ended 31 March 2024*

	Note	2024 S\$	2023 S\$
<u>Cash flows from operating activities</u>			
Net surplus/(deficit) for the year		-	-
<u>Adjustments for:</u>			
Depreciation for property, plant and equipment	4	54	313
Property, plant and equipment written-off		261	-
Interest income		(2,675)	(1,999)
Operating cash flows before working capital changes		(2,360)	(1,686)
<u>Changes in working capital:</u>			
Other receivables		(1,061,725)	512,199
Fees received in advance		768,376	(660,239)
Other payables		221,063	107,486
Cash used in operations		(74,646)	(42,240)
Interest received		2,675	1,999
Net cash used in operating activities		(71,971)	(40,241)
Net decrease in cash and cash equivalents		(71,971)	(40,241)
Cash and cash equivalents at 1 April		1,573,307	1,613,548
Cash and cash equivalents at 31 March	6	1,501,336	1,573,307

The accompanying notes form an integral part of these 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 2024

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

1. General

The **SINGAPORE DENTAL COUNCIL** (the “Council”) is a statutory board under Ministry of Health in Singapore and was 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 10 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 leading;
- (d) to make recommendations to the appropriate authorities for the training and education of registered dentists and registered oral health therapist;
- (e) to determine and regulate the conduct and ethics of registered dentists and registered oral health therapists; and
- (f) generally, do all such acts, matters and things as are necessary to be carried out under the Act, or which the Council on the date of the Statement by the Members of Council;

The financial statements of the Council for the financial year ended 31 March 2024 were authorised for issue by the Members of Council on the date of the Statement by the Council’s Management.

2. Material accounting policy information

- (a) 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.

- (b) Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial period except that in the current financial year, the Council has adopted all the new and amended standards which are relevant to the Council and are effective for annual financial periods beginning on or after 1 April 2023. The adoption of these standards did not 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 2024

2. Material accounting policy information (continued)

(c) Standards issued but not yet effective

The Council has not adopted the following standards applicable to the Council that have been issued but not yet effective:

<i>Description</i>	<i>Effective for annual periods beginning on or after</i>
Amendments to SB-FRS 1 <i>Presentation of Financial Statements</i> : Classification of Liabilities as Current or Non-current	1 January 2024
Amendments to SB-FRS 1 <i>Presentation of Financial Statements</i> : Non-current Liabilities with Covenants	1 January 2024

Those charged with governance expects that the adoption of the standards above will have no material impact on the financial statements in the year of initial application.

(d) 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.

(e) Property, plant and equipment

Property, plant and equipment are recognised at cost less accumulated depreciation and accumulated impairment losses.

Subsequent expenditure relating to property, 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 property, plant and equipment over its estimated useful lives. The estimated useful lives of the property, plant and equipment are as follows:

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

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(e) Property, plant and equipment (continued)

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

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

Gains or losses arising from the retirement or disposal of property, 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 property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

(f) 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.

(g) Financial instruments

(i) 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 profit or loss.

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(g) Financial instruments (continued)

(i) Financial assets (continued)

Initial recognition and measurement (continued)

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

Subsequent measurement

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

Derecognition

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

(ii) Financial liabilities

Initial recognition and measurement

Financial liability is 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 liability at initial recognition.

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

Subsequent measurement

After initial recognition, financial liability that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liability is derecognised, and through the amortisation process.

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(g) Financial instruments (continued)

(ii) Financial liabilities (continued)

Derecognition

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

(h) Impairment of financial asset

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

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

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

(i) Cash and cash equivalents

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

(j) 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.

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(k) 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.

(l) 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.

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(m) 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 asset.

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(f).

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

(n) Related parties

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

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

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

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(n) Related parties (continued)

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

(o) 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 2024***4. Property, plant and equipment**

	Computer equipment S\$	Office equipment S\$	Ceremony gowns S\$	Leased premises S\$	Renovations S\$	Total S\$
<u>Cost</u>						
At 1 April 2022, 31 March 2023 and 1 April 2023	18,673	18,976	8,274	90,563	89,241	225,727
Written-off	(18,673)	(18,179)	(8,274)	(90,563)	(89,241)	(224,930)
At 31 March 2024	-	797	-	-	-	797
<u>Accumulated depreciation</u>						
At 1 April 2022	18,673	18,348	8,274	90,563	89,241	225,099
Depreciation	-	313	-	-	-	313
At 31 March 2023 and 1 April 2023	18,673	18,661	8,274	90,563	89,241	225,412
Depreciation	-	54	-	-	-	54
Written-off	(18,673)	(17,918)	(8,274)	(90,563)	(89,241)	(224,669)
At 31 March 2024	-	797	-	-	-	797
<u>Carrying amount</u>						
At 31 March 2024	-	-	-	-	-	-
At 31 March 2023	-	315	-	-	-	315

SINGAPORE DENTAL COUNCIL*(Constituted under the Dental Registration Act, Chapter 76)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***5. Other receivables**

	2024 S\$	2023 S\$
Amount due from related parties	752,555	42,962
Sundry receivables	<u>424,762</u>	<u>72,630</u>
	<u><u>1,177,317</u></u>	<u><u>115,592</u></u>

Amount due from related parties are non-trade, unsecured, non-interest bearing, repayable on demand and to be settled in cash.

6. Cash and bank balances

	2024 S\$	2023 S\$
Cash at banks	<u><u>1,501,336</u></u>	<u><u>1,573,307</u></u>

7. Fees received in advance

	2024 S\$	2023 S\$
Practising certificate fees received:		
- due within 12 months	787,104	599,067
- due more than 12 months	<u>580,339</u>	<u>-</u>
	<u><u>1,367,443</u></u>	<u><u>599,067</u></u>

8. Other payables

	2024 S\$	2023 S\$
Amount due to related party	122,109	209,439
Accruals	542,693	115,211
Sundry payables	<u>-</u>	<u>119,089</u>
	<u><u>664,802</u></u>	<u><u>443,739</u></u>

Amount due to related party is non-trade, unsecured, non-interest bearing, repayable on demand and to be settle in cash.

SINGAPORE DENTAL COUNCIL*(Constituted under the Dental Registration Act, Chapter 76)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***9. Shared service fees**

	2024	2023
	S\$	S\$
MOH Shared service fees	93,502	82,116
SPB Shared service fee		
- Expenditure on Manpower	1,013,997	988,482
- Temporary manpower costs	81,805	15,009
- Administration & General	163,155	163,761
- IT Costs	100,629	85,489
	<u>1,453,088</u>	<u>1,334,857</u>

Secretarial functions of the Council are brought together under a single secretariat team – the Secretariat of healthcare Professional Boards (“SPB”) from 1 January 2020. Shared service costs are charged to the Council based on cost apportioned to it.

10. Other operating expenses

	2024	2023
	S\$	S\$
Audit fee	8,016	2,675
Bank charges	11,059	1,791
Ceremony/function/events	11,396	-
Examination related expenses	9,720	4,815
Miscellaneous expenses	-	100
Office equipment rental	141	143
Postage and courier	763	415
Professional fees	-	127,050
Refreshment	552	383
Telecommunication	208	-
Fixed asset written off	261	-
	<u>42,116</u>	<u>137,372</u>

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

11. Significant related party balances and transactions

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

	2024	2023
	S\$	S\$
<u>Balances with related parties</u>		
- Amount due from related parties	782,693	73,100
- Amount due to related parties	<u>122,109</u>	<u>209,439</u>
<u>Transactions with related parties</u>		
- Grants received from a related party	1,528,764	1,198,120
- Shared service cost to related parties	<u>1,453,088</u>	<u>1,334,857</u>

12. Fund management

The primary objective of the Council's fund management is to ensure that the funding from government grants and members' fees 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 year ended 31 March 2024 and 31 March 2023 respectively.

The Council is not subjected to externally imposed capital requirements.

13. Fair value of assets and liabilities

Assets and liabilities not measured at fair value

Other receivables, bank balances and other payables

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

14. 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 credit risk and liquidity risk. The Council's management reviews and agrees on policies for managing the risks.

(a) Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Council. The Council's exposure to credit risk arises primarily from other receivables. For other financial assets (including cash and cash equivalents), the Council minimises credit risk by dealing exclusively with high credit rating counterparties.

The Council has adopted a policy of only dealing with creditworthy counterparties. The Council performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

The Council considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

The Council determined that its financial assets are credit-impaired when:

- There is significant difficulty of the debtor
- A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- There is a disappearance of an active market for that financial asset because of financial difficulty

(b) 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.

SINGAPORE DENTAL COUNCIL*(Constituted under the Dental Registration Act, Chapter 76)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***14. Financial risk management (continued)****(b) Liquidity risk (continued)**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.

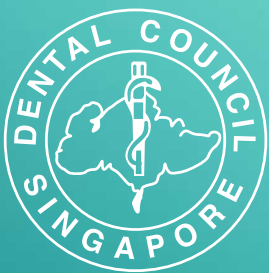
	Carrying amount S\$	Contractual cash flows S\$	1 year or less S\$
2024			
<u>Financial assets</u>			
Other receivables	1,177,317	1,177,317	1,177,317
Cash and cash equivalents	1,501,336	1,501,336	1,501,336
Total undiscounted financial assets	<u>2,678,653</u>	<u>2,678,653</u>	<u>2,678,653</u>
<u>Financial liabilities</u>			
Other payables	<u>664,802</u>	<u>664,802</u>	<u>664,802</u>
Total undiscounted financial liabilities	<u>664,802</u>	<u>664,802</u>	<u>664,802</u>
Total net undiscounted financial assets	<u><u>2,013,851</u></u>	<u><u>2,013,851</u></u>	<u><u>2,013,851</u></u>
2023			
<u>Financial assets</u>			
Other receivables	115,592	115,592	115,592
Cash and cash equivalents	1,573,307	1,573,307	1,573,307
Total undiscounted financial assets	<u>1,688,899</u>	<u>1,688,899</u>	<u>1,688,899</u>
<u>Financial liabilities</u>			
Other payables	<u>443,739</u>	<u>443,739</u>	<u>443,739</u>
Total undiscounted financial liabilities	<u>443,739</u>	<u>443,739</u>	<u>443,739</u>
Total net undiscounted financial assets	<u><u>1,245,160</u></u>	<u><u>1,245,160</u></u>	<u><u>1,245,160</u></u>

SINGAPORE DENTAL COUNCIL*(Constituted under the Dental Registration Act, Chapter 76)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024*

15. Financial instruments by category

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

	Note	2024 S\$	2023 S\$
<u>Financial assets measured at amortised cost</u>			
Other receivables	5	1,177,317	115,592
Cash and bank balances	6	<u>1,501,336</u>	<u>1,573,307</u>
Total financial assets measured at amortised cost		<u><u>2,678,653</u></u>	<u><u>1,688,899</u></u>
<u>Financial liabilities measured at amortised cost</u>			
Other payables	8	<u>664,802</u>	<u>443,739</u>
Total financial liabilities measured at amortised cost		<u><u>664,802</u></u>	<u><u>443,739</u></u>



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