



ANNUAL REPORT 2024

SINGAPORE DENTAL COUNCIL



WHO WE ARE

The Singapore Dental Council is the self-regulatory body for the dental profession constituted under the Dental Registration Act 1999. Our key objectives are to promote high standards of oral health and to promote the interests of the dental profession in Singapore.

CONTENTS

President's Message	4
Singapore Dental Council	6
Council Members	6
Appointed Members	7
Elected Members	9
Council Members	11
Committee Members.....	12
Statistics on Dental Practitioners.....	18
Register of Dentists	21
General Dental Practitioners	24
Dental Specialists	25
Register of Oral Health Therapists	27
Continuing Professional Education, Basic Cardiac Life Support and Ethics Self-Assessment	
Exercise Requirements	31
Supervised Practice	34
Professional Conduct of Dental Practitioners	35
Investigation Findings	44
Dental Practitioner's Pledge Affirmation Ceremony	46
Financial Statements For The Financial Year Ended 31 March 2025	48

PRESIDENT'S MESSAGE

This year, the Council has focused on strengthening professional standards and ethical practice in dentistry. We have introduced new programmes, reviewed existing guidelines, and made notable advancements in our practices. I am pleased to highlight our key activities and achievements:



Mandatory Ethics Self-Assessment Exercise (ESAE)

In an effort to heighten awareness and understanding of the SDC Ethical Code and Ethical Guidelines, we will be launching the Mandatory Ethics Self-Assessment Exercise (ESAE) for dentists' renewal of Practising Certificate from 2025. This initiative reinforces the fundamental tenets of professional conduct and behaviour expected of our practitioners. It ensures that dental practitioners are kept abreast of applicable standards of ethical practice in the discharge of their duties. The ESAE will be extended to oral health therapists in 2026.

Guidelines on TeleDentistry

We are reviewing the Guidelines on TeleDentistry to broaden access to dental care and establish standards for remote dental services. TeleDentistry enables dental practitioners to conduct remote consultations and diagnosis, facilitates collaborative care, and leverages digital technologies to enhance the overall delivery of oral health services. The Guidelines aims to ensure dental care remains accessible, efficient and safe for patients.

Dental Fee Benchmarks

The Ministry of Health has published dental fee benchmarks for common dental procedures. The fee benchmarks allow the public to make informed decisions before committing to dental treatments, thereby fostering greater trust and confidence in our dental care system.

Compulsory Qualifying Examination (QE) for Foreign Basic Degree Holders

To ensure the highest standards of oral healthcare, all foreign basic dental degree holders seeking to practise in Singapore will need to pass a compulsory Qualifying Examination (QE) from 1 January 2029. This requirement aligns with international practices for dental registration and ensures that all practising dentists meet our stringent standards of professional competence.

Conclusion

We are proud of the progress we have made this year and remain committed to improving the quality and accessibility of dental care. These initiatives reflect our dedication to upholding the highest standards of ethical practice, transparency and professional excellence in the dental community.

The progress we have made reflects the strong commitment of our dental practitioners. We look forward to our continued collaboration in achieving even greater heights in professional excellence and patient care in the year ahead.

A/Prof Patrick Tseng

President, Singapore Dental Council

SINGAPORE DENTAL COUNCIL

Council Members

Term from 1 May 2021 to 30 April 2024



From left to right

Front row

Dr Ang Ee Peng Raymond, Dr Ng Jing Jing, A/Prof Tseng Seng Kwong Patrick (President), A/Prof Chng Chai Kiat (Registrar), CL A/Prof Goh Bee Tin

Second row

Ms Sree Gaithiri D/O Kunnasegaran, Dr Choo Keang Hai, Ms Janelle Joy Foo Yan Ming

Third row

Dr Tan Tien Wang, A/Prof Wong Mun Loke, Mr Ong Ming Da, Dr Shahul Hameed

Not in picture: Dr Ng Fooi Chin

APPOINTED MEMBERS

Term from 1 May 2024 to 30 April 2027



A/PROF TSENG SENG KWONG PATRICK

President, Singapore Dental Council

Chairman, Dental Registration Act Review Committee
Chairman, Ethics Committee
Chairman, Proceedings and Review Committee
Chairman, Committee for Dental Procedures Accreditation
Member, Dental Schools Review Committee
Member, Dental Specialists Accreditation Board



A/PROF CHNG CHAI KIAT

Registrar, Singapore Dental Council

Chief Dental Officer, Ministry of Health
Chairman, Dental Schools Review Committee
Chairman, Dental Specialists Accreditation Board
Chairman, Oral Health Therapists Accreditation Committee
Member, Proceedings and Review Committee



PROF CHRISTOPHER CHARLES PECK

Assistant Chairman, Dental Schools Review Committee
Assistant Chairman, Committee for Dental Procedures Accreditation
Member, Complaints Panel



CL A/PROF LUI JEEN NEE

Chairman, Credentials Committee
Member, Audit and Risk Committee
Member, Complaints Panel
Member, Dental Registration Act Review Committee
Member, Dental Specialists Accreditation Board



**ADJ A/PROF MOHAMED AZHARASHID BIN MOHAMED
TAHIR (RASHID TAHIR)**

Assistant Chairman, Credentials Committee
Assistant Chairman, Continuing Professional Education Committee
Member, Complaints Panel



MR ONG MING DA

Member, Complaints Panel
Member, Dental Registration Act Review Committee
Member, Continuing Professional Education Committee
Member, Dental Schools Review Committee
Member, Oral Health Therapists Accreditation Committee
Member, Committee for Dental Procedures Accreditation



MS JANELLE JOY FOO YAN MING

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



MS SREE GAITHIRI D/O KUNNASEGARAN

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

ELECTED MEMBERS

Term from 1 May 2024 to 30 April 2027



DR CHOO KEANG HAI

Chairman, Continuing Professional Education Committee
Member, Complaints Panel
Member, Committee for Dental Procedures Accreditation
Member, Dental Registration Act Review Committee
Member, Proceedings and Review Committee



DR GOH SIEW HOR

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



A/PROF INTEKHAB ISLAM

Chairman, Aesthetic Facial Procedures Oversight Committee
Member, Complaints Panel
Member, Committee for Dental Procedures Accreditation



DR KUAN CHEE KEONG

Chairman, Complaints Panel
Chairman, Application of Remote Dentistry Committee
Assistant Chairman, Dental Registration Act Review Committee
Member, Dental Schools Review Committee
Member, Ethics Committee



DR TAN TIEN WANG

Chairman, Audit and Risk Committee
Deputy Chairman, Complaints Panel
Member, Committee for Dental Procedures Accreditation
Member, Continuing Professional Education Committee

COUNCIL MEMBERS

Term from 1 May 2024 to 30 April 2027

APPOINTED MEMBERS

President A/Prof Tseng Seng Kwong Patrick¹
Prof Christopher Charles Peck
CL A/Prof Lui Jeen Nee
Adj A/Prof Mohamed Azharashid Bin
Mohamed Tahir (Rashid Tahir)

Registrar A/Prof Chng Chai Kiat²
Ms Janelle Joy Foo Yan Ming³
Mr Ong Ming Da⁴
Ms Sree Gaithiri d/o Kunnasegaran⁵

ELECTED MEMBERS

Dr Choo Keang Hai
A/Prof Intekhab Islam
Dr Tan Tien Wang

Dr Goh Siew Hor
Dr Kuan Chee Keong

MANAGEMENT

(as of 31 Dec 2024)

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 A/Prof Intekhab Islam

Assistant Chairman A/Prof Asher Lim

Members

Dr Leroy Kiang Chow Loong	Dr Sha Yang
Dr Lim Tian Wei William	Dr Tan Mei Hui
Dr Lye Kok Weng	Dr Yong Chee Weng
Dr Seah Tian Ee	

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

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 Tan Tien Wang

Members

CL A/Prof Lui Jeen Nee	Dr Goh Siew Hor
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The Audit Committee reviews the internal governance of the Council, and monitors the actions taken to address audit findings, by ensuring effective and timely responses from the Secretariat.

CREDENTIALS COMMITTEE

Chairman	Cl A/Prof Lui Jeen Nee
Asst Chairman	Adj A/Prof Mohamed Azharashid Bin Mohamed Tahir
Members	
Dr Chan Siew Luen	Cl A/Prof Goh Bee Tin
Dr Ong Kheng Kok	A/Prof Tan Beng Choon Keson
Dr Thean Tsin Piao	

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

COMPLAINTS PANEL

Chairman	Dr Kuan Chee Keong
Deputy Chairman	Dr Tan Tien Wang
Council Members	

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.

Prof Christopher Charles Peck	Ms Janelle Joy Foo Tan Ming	Ms Sree Gaithiri d/o Kunnasegaran
Dr Choo Keang Hai	Cl A/Prof Lui Jeen Nee	Mr Ong Ming Da
Dr Goh Siew Hor	Adj A/Prof Mohamed	
A/Prof Intekhab Islam	Azharashid Bin Mohamed Tahir	

Dentists

Dr Ong Hoe Boon	Dr Kwa Chong Teck	Dr Mohanarajah S Senathirajah
Dr Wong Paul Matthew	Dr Sim Poh Choo Christina	Dr Ng Yong Kheng
Dr Asha Karunakaran	Dr Wu Loo Cheng	Dr Ong Jien Woon, Samuel
Dr Gian Siong Lin Jimmy	Cl A/Prof Tan Ken	Dr Ong Kheng Kok
Dr Goh Wan-Lin Jacqueline	Dr Chee Oon Lin Serene	Dr Ong Meng Ann Marianne
Dr Lim Lii	Dr Choy Keen Meng	Dr Phay Yew Ming
Dr Loh Poey Ling	Dr Goh Kwee Chien Benny	Dr Seow Yian San
Dr Tan Hui Ling Sharon	Dr Goh Kong Hui Philip	Dr Tan Chin Hwee
Dr Wee Choon Seng Freddy	Dr Kuah Hong Guan	Dr Tay Lai Hock Alphonsus

SDC ANNUAL REPORT 2024

(Continue from Complaints Panel)

Dr Wong Soon May Adeline
Dr Yeo Kok Beng
Dr Anshad s/o Ansari
Dr Lee Pheng Hean Bryce

Dr Lai Wen Pui Bien
Dr Lee Chee Wee
Dr Lee Chi Hong Bruce
Dr Lee Yew Keong David

CI A/Prof Teoh Khim Hean
Dr Shaun Anderson Thompson
Dr George Yi-Wei Soh

Oral Health Therapists

Ms A.Abrojibanu

Ms Juginder Kaur

Ms Satya Bhama Devi d/o Narpal
Panday

Laypersons

A/Prof Audrey Chia
Dr Tyrone Goh
Mr Mansoor Hassanbhai
Mr Philip Leong
Mr Stanley Low
Mr Vijai Parwani

A/Prof Siow Jin Keat
A/Prof Tay Cho Jui
Asst Prof Alex Qiang Chen
Dr Boey Wah Keong
Mr Chan Kok Way
Mr Lim Peng Hong

Mr Henry Tan Song Kok
Mr Teh Joo Heng
Mr Yogeeswaran s/o
Sivasithamparam
Ms Chiang Hui Xian Mindy
Ms Chng Mui Lee, Cecilia
Ms Seah Soon Peng

CONTINUING PROFESSIONAL EDUCATION COMMITTEE

Chairman

Dr Choo Keang Hai

Assistant Chairman

Adj A/Prof Mohamed Azharashid Bin
Mohamed Tahir

Members

Dr Eu Oy Chu
Dr Ong Meng Ann Marianne
Dr Soh Jen

Dr Lim Lii
Mr Ong Ming Da
Dr Tan Tien Wang

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 PROCEDURES ACCREDITATION

Chairman A/Prof Tseng Seng Kwong Patrick

Assistant Chairman Prof Christopher Charles Peck

Members

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

The Committee for Dental Procedures 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 Tseng Seng Kwong Patrick

Assistant Chairman Dr Kuan Chee Keong

Members

Dr Choo Keang Hai	Ms Janelle Joy Foo Yan Ming
CI A/Prof Goh Bee Tin	CI A/Prof Lui Jeen Nee
Dr Long Benjamin Charles	Mr Ong Ming Da

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

Assistant Chairman Prof Christopher Charles Peck

Members

A/Prof Tseng Seng Kwong Patrick Dr Kuan Chee Keong
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.

DISCIPLINARY COMMITTEE

Panel of Chairmen for Disciplinary Committee

Dr Ang Ee Peng Raymond	Dr Chan Siew Luen
Prof Chew Chong Lin	Adj A/Prof Hwang Yee Cheau
Dr Kwa Chong Teck	Dr Loganathan Vijayan
Dr Long Benjamin Charles	A/Prof Tan Beng Choon Keson

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

ETHICS COMMITTEE

Chairman A/Prof Tseng Seng Kwong Patrick

Assistant Chairman Dr Goh Siew Hor

Members

Dr Ang Ee Peng Raymond	Dr Kuan Chee Keong
Dr Long Benjamin Charles	Dr Jerry Lim Eng Yong
Dr Shahul Hameed	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.

ORAL HEALTH THERAPISTS ACCREDITATION COMMITTEE

Chairman A/Prof Chng Chai Kiat

Assistant Chairman Ms Janelle Joy Foo Yan Ming

Members

Dr Anshad s/o Ansari

Dr Eu Oy Chu

Ms Sree Gaithiri d/o Kunnasegaran

Ms Yap Xin Ying

Ms Chua Ann Yew Elaine

Mr Ong Ming Da

Dr Tang Kok Siew

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.

PROCEEDINGS AND REVIEW COMMITTEE

Chairman A/Prof Tseng Seng Kwong Patrick

Members

A/Prof Chng Chai Kiat

Dr Choo Keang Hai

A/Prof Asher Lim

The Proceedings and Review Committee reviews and makes decisions in relation to matters arising from the Complaints, Disciplinary, Health and Interims Order Committee inquiries

STATISTICS ON DENTAL PRACTITIONERS

COMPOSITION OF REGISTER BY DENTAL PRACTITIONERS

The total number of dentists (comprising 454 Dental Specialists and 2,358 General Dental Practitioners) as of 31 December 2024 was 2,812, a 4.54% increase from 2,690 at the end of 2023.

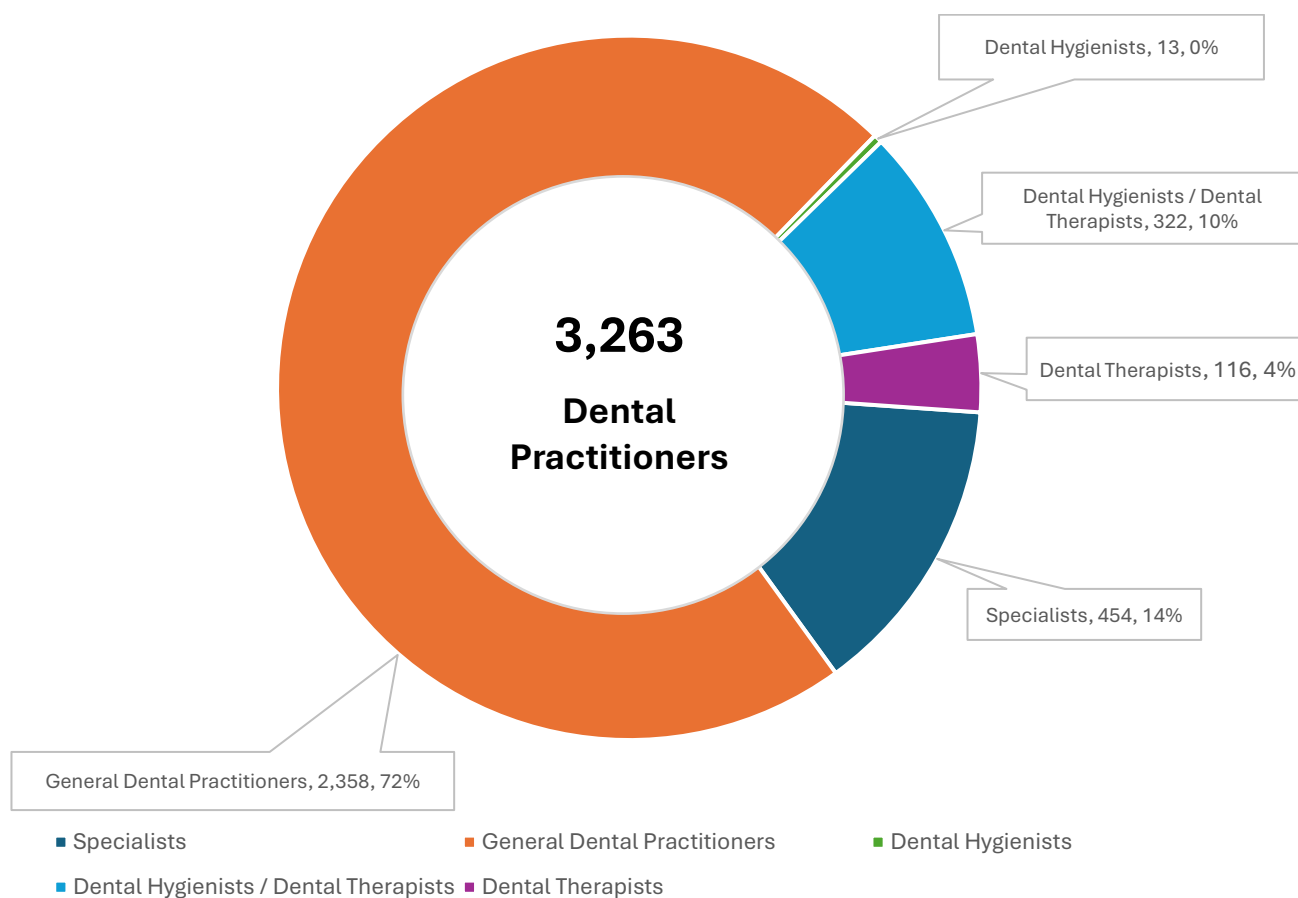
The total number of Oral Health Therapists (comprising 322 Dental Therapists / Hygienists, 116 Dental Therapists and 13 Dental Hygienists) decreased by 3.01%, from 465 at the end of 2023 to 451 at the end of 2024.

As of September 2024, there were 4.7 dentists to 10,000 people. The increase of dental practitioners* from year to year demonstrated the growing number of dental practitioners who will be able to meet the increasing dental care needs of the expanding population. The total population of Singapore in 2024 was 6,036,860.

As of September 2024, the ratio of dentists to population is:

2,812 dentists vs population (**6,036,860**) = **4.7** dentists vs **10,000** people

Source: [Department of Statistics Singapore](#)



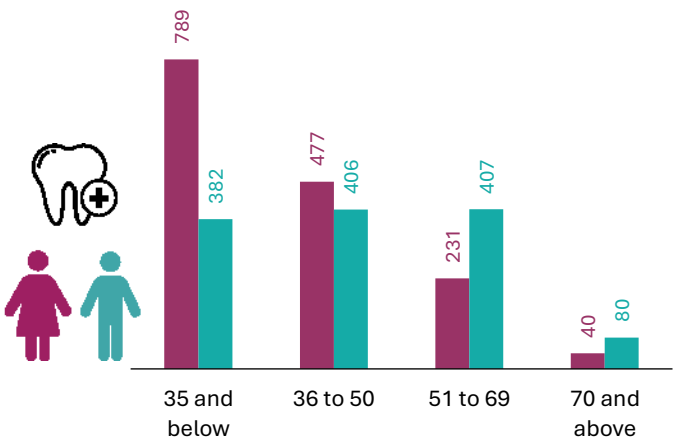
GENDER DISTRIBUTION OF DENTAL PRACTITIONERS

Gender distribution of Dentists

There were more female dentists (1,537, 55%) than male dentists (1,275, 45%) as of 2024, similar to 2023 when there were 1,385 (53%) female dentists and 1,220 (47%) male dentists.

As of 2024, 51% (789 out of 1,537) of female dentists were 35 years old and below, 31% (477 out of 1,537) were between 36 to 50 years old, 15% (231 out of 1,537) were between 51 to 69 years old, and 3% (40 out of 1,537) were 70 years old and above.

30% (382 out of 1,275) of the male dentists were 35 years old and below, 32% (406 out of 1,275) were between 36 to 50 years old, 32% (407 out of 1,275) were between 51 to 69 years old, and 6% (80 out of 1,275) were 70 years old and above.

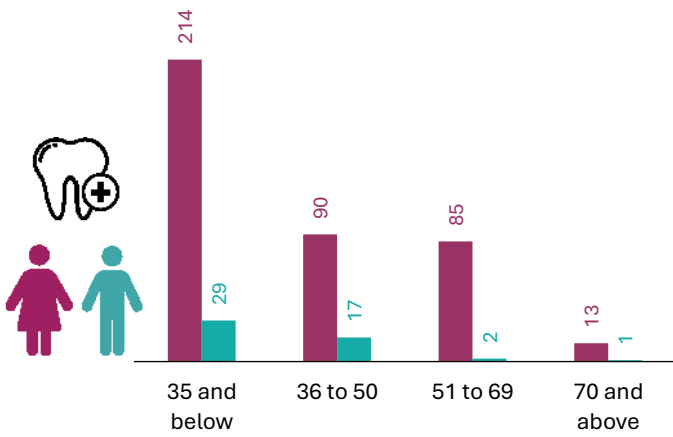


Gender distribution of Oral Health Therapists

As of 2024, females made up 89% (402 out of 451) of the Oral Health Therapists (OHTs) population with the remaining male OHTs at 11% (49 out of 451).

Among the female OHTs, 53% (214 out of 402) were 35 years old and below, 23% (90 out of 402) were between 36 to 50 years old, 21% (85 out of 402) were between 51 to 69 years old, and 3% (13 out of 402) were 70 years old and above.

Among the male OHTs, 59% (29 out of 49) were 35 years old and below, 35% (17 out of 49) were between 36 to 50 years old, 4% (2 out of 49) were between 51 to 69 years old, and 2% (1 out of 49) were 70 years old and above.



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

As of 2024, 96% (2,687 out of 2,812) of the registered dentists had valid practising certificates, and 81% (366 out of 451) of the registered OHTs had valid practising certificates.

**Excluding dental practitioners who did not include employment details.*

Dentists	OHTs
Private sector 2,229 dentists 95% valid PC	Private sector 230 OHTs 74% valid PC
Public sector 583 dentists 99% valid PC	Public sector 221 dentists 89% valid PC

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

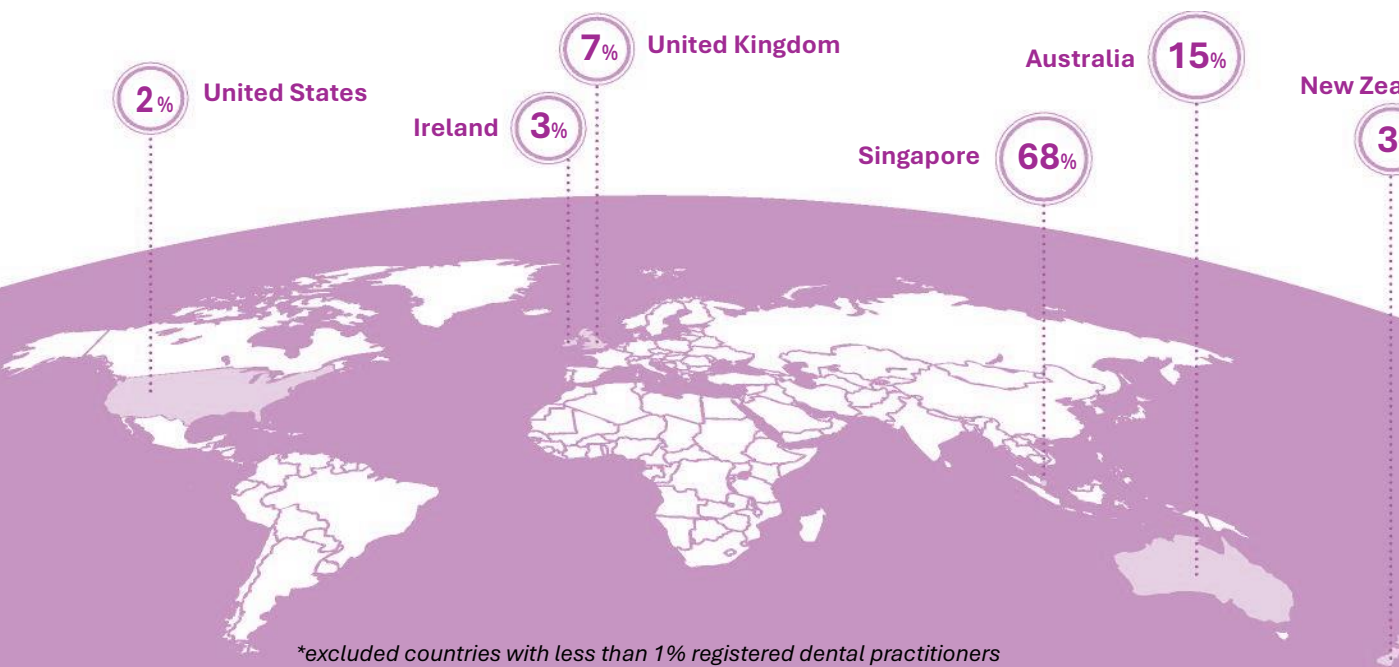
- Australia
- Hong Kong SAR/China
- Japan
- New Zealand
- Republic of Ireland
- United Kingdom
- United States of America



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 2024*



REGISTER OF DENTISTS



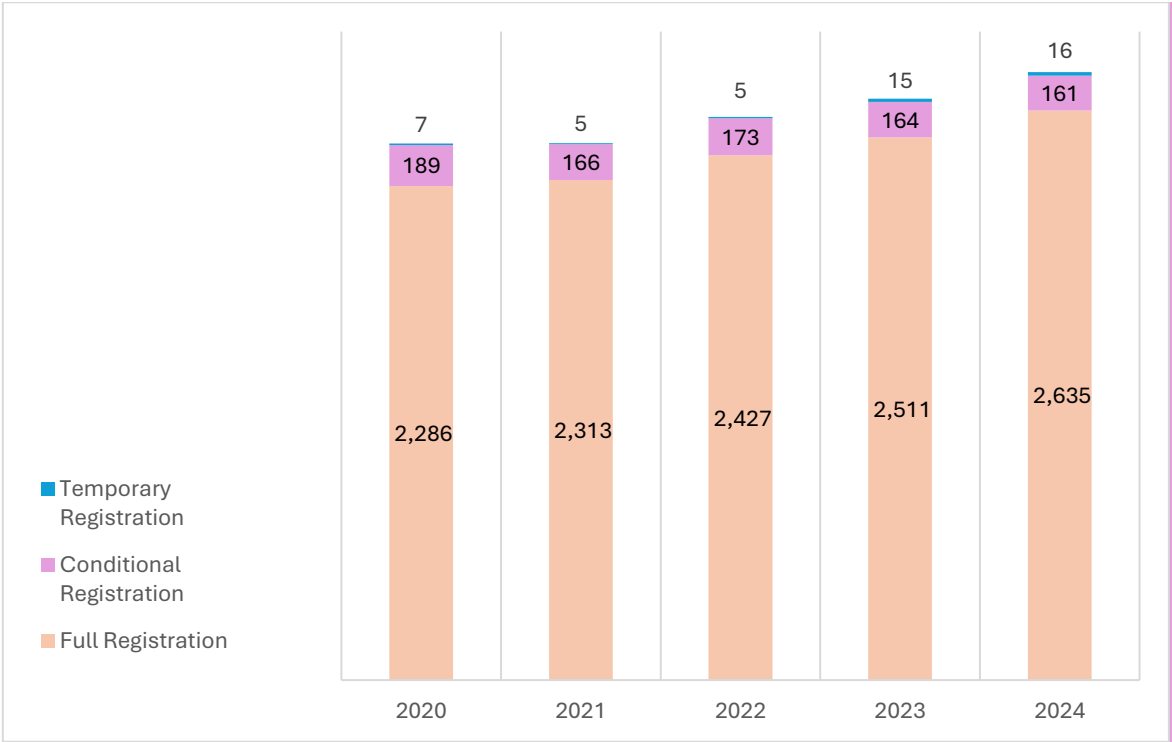
Newly
Registered
Dentists

Local-Trained
70

Foreign-Trained
67

FIVE-YEAR GROWTH IN NUMBER OF DENTISTS

Over the past five years, there has been a steady growth in the number of practising dentists, despite a slight decline in the number of conditionally registered dentists since 2020. Conditionally registered dentists may apply to convert to full registration after 2 years, subject to the Council’s approval.



MOVEMENT OF DENTISTS BETWEEN PUBLIC AND PRIVATE SECTORS

Movement of Dentists from Public to Private Sector between Years

Type of Public Sector						
Restructured Institutions	16	79	22	100	20	
Statutory Boards	0	1	0	2	1	
Others (Government Institutions/ University)	1	5	1	1	1	
Total	17	85	23	103	22	

Year

2019 → 2020 → 2021 → 2022 → 2023 → 2024

Type of Private Sector						
Private Clinics/Hospitals	2	9	2	7	2	
Others	0	0	0	4	1	
Total	2	9	2	11	3	

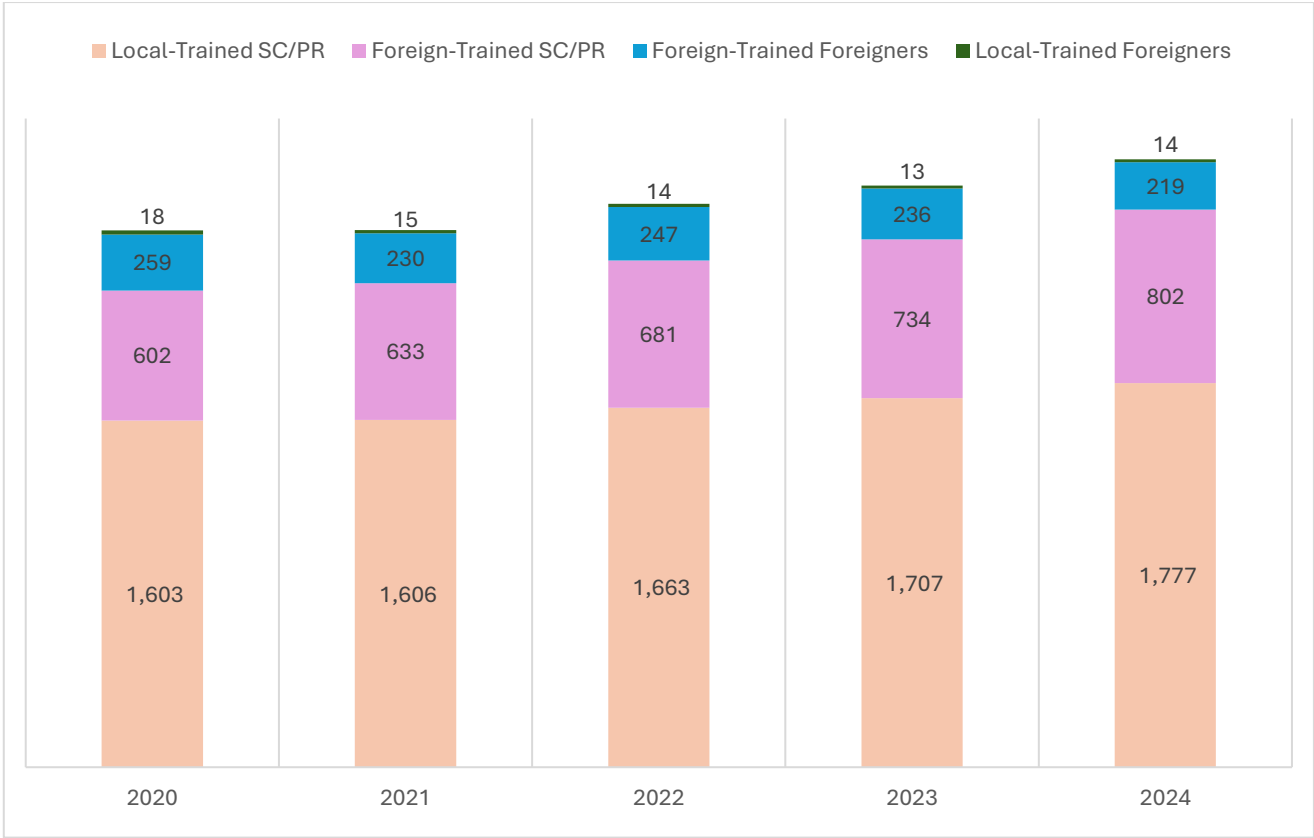
Movement of Dentists from Private to Public Sector between Years

BASIC TRAINING OF DENTISTS BY COUNTRY FROM 2020 TO 2024

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 1,791 local-trained dentists and 1,021 foreign-trained dentists as at 2024.

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 24% (602 out of 2,482) in 2020 to 29% (802 out of 2,812) in 2024.

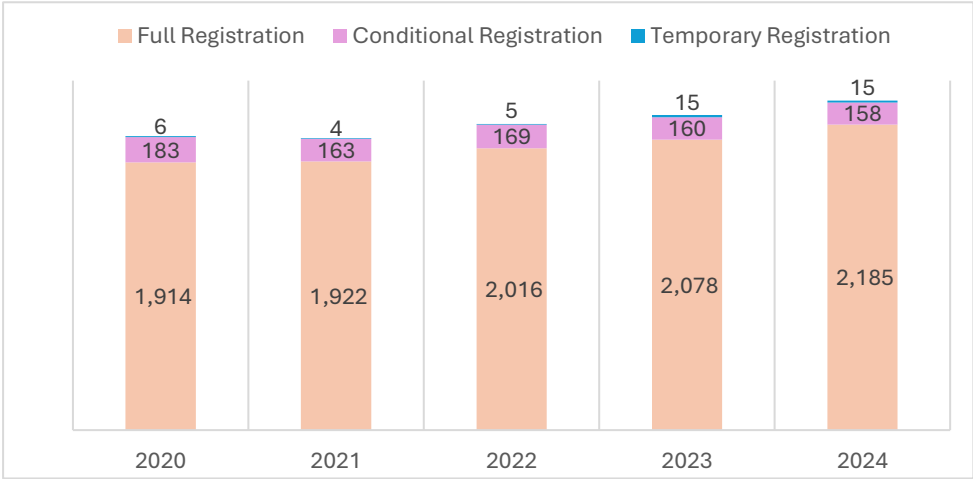
Conversely, the proportion of foreign-trained foreigners practising in Singapore decreased over the past five years, from 10% (259 out of 2,482) in 2020 to 8% (219 out of 2,812) in 2024.



GENERAL DENTAL PRACTITIONERS

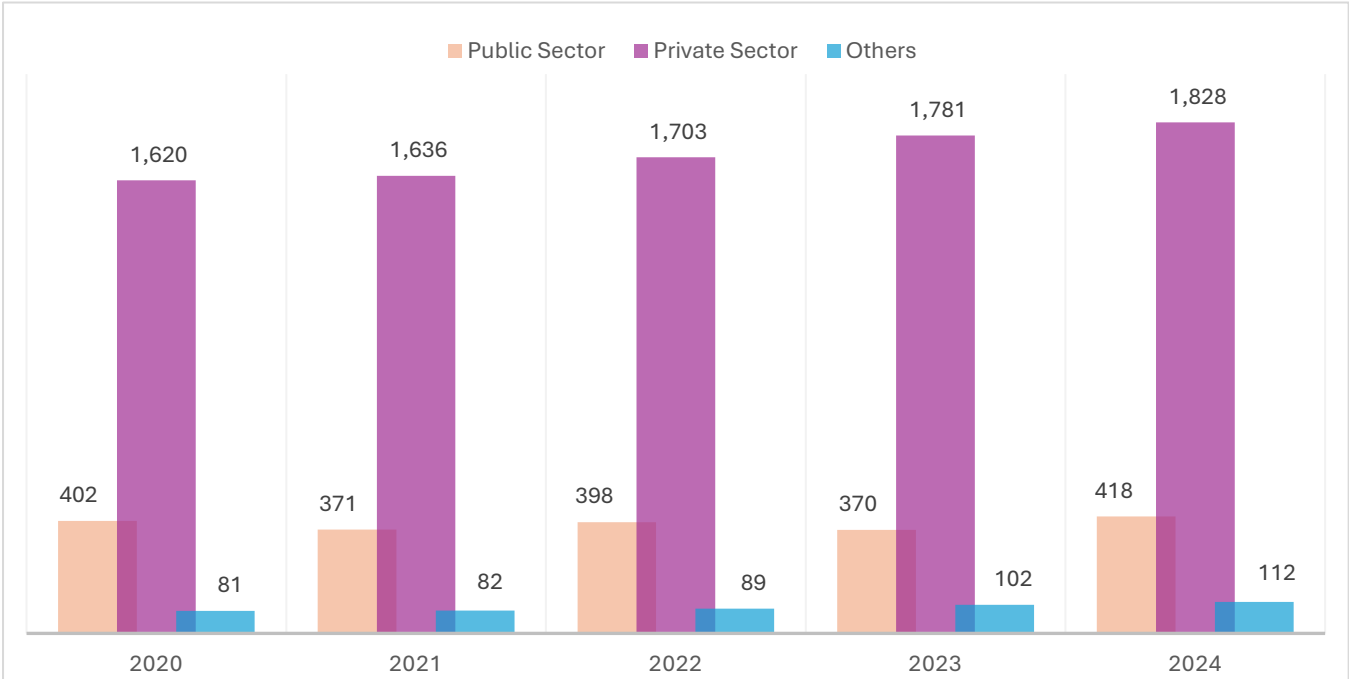
POPULATION AND GROWTH OF GENERAL DENTAL PRACTITIONERS BY REGISTRATION TYPE

The number of General Dental Practitioners increased steadily from 2020 to 2024. There was a 4.7% increase from 2,253 in year 2023 to 2,358 in year 2024. The increase was mainly in those who were under full registration.



POPULATION AND GROWTH OF GENERAL DENTAL PRACTITIONERS BY EMPLOYMENT SECTOR

As of 2024, 78% (1,828) of General Dental Practitioners were practising in the private sector, 18% (418) practising in the public sector and the remaining 5% (112) in other sectors. There was a slight increase (2.6%) in the number of General Dental Practitioners in the private sector from 1,781 in 2023 to 1,828 in 2024.



DENTAL SPECIALISTS

NUMBER OF SPECIALISTS FROM 2020 TO 2024

As at 2024, there were 454 Dental Specialists, an increase of 3.9% from 2023.



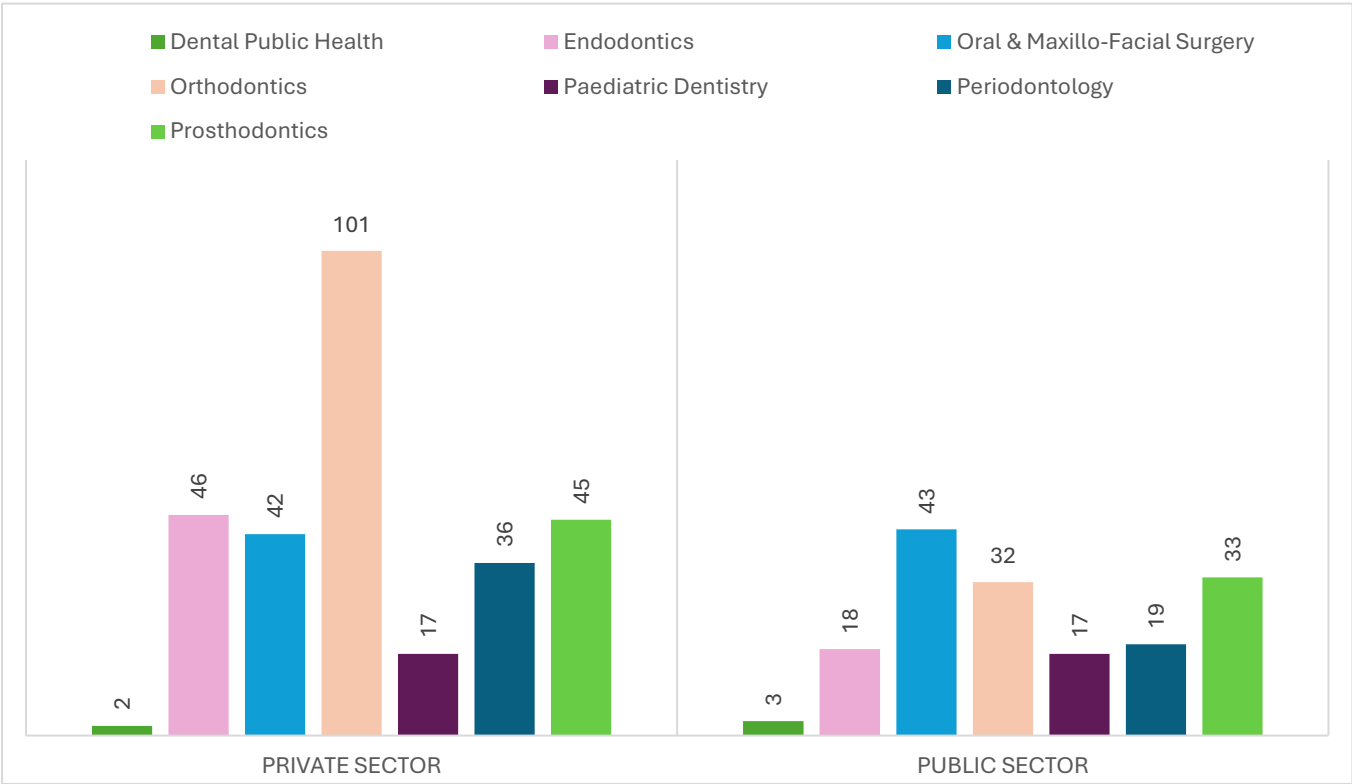
17

NEWLY
REGISTERED
SPECIALISTS

- Out of these Dental Specialists, 99% (450 out of 454) were on Full Registration, 0.7% (3 out of 454) were on Conditional Registration, and 0.2% (1 out of 454) was on Temporary Registration.
- There were 17 newly registered Dental Specialists



DENTAL SPECIALISTS BY SPECIALTY AS AT 2024



DENTAL SPECIALISTS BY WORK SECTORS AS AT 2024



36%

PUBLIC SECTOR



64%

PRIVATE SECTOR

- As at 2024, the specialty of Orthodontics (29%, 133 out of 454) had the highest number of specialists, followed by Oral & Maxillofacial Surgery (19%, 85 out of 454) and Prosthodontics (17%, 78 out of 454).
- The majority of the specialists were employed in the private sector (64%, 289 out of 454) and of these specialists, majority were practising in the specialty of Orthodontics (35%, 101 out of 289), Endodontics (16%, 46/289) and Prosthodontics (16%, 45 out of 289).
- Of the specialists who were employed in the public sector (36%, 165 out of 454), majority were practising in the speciality of Oral & Maxillo-Facial Surgery (26%, 43 out of 165) and Prosthodontics (20%, 33 out of 165).

REGISTER OF ORAL HEALTH THERAPISTS

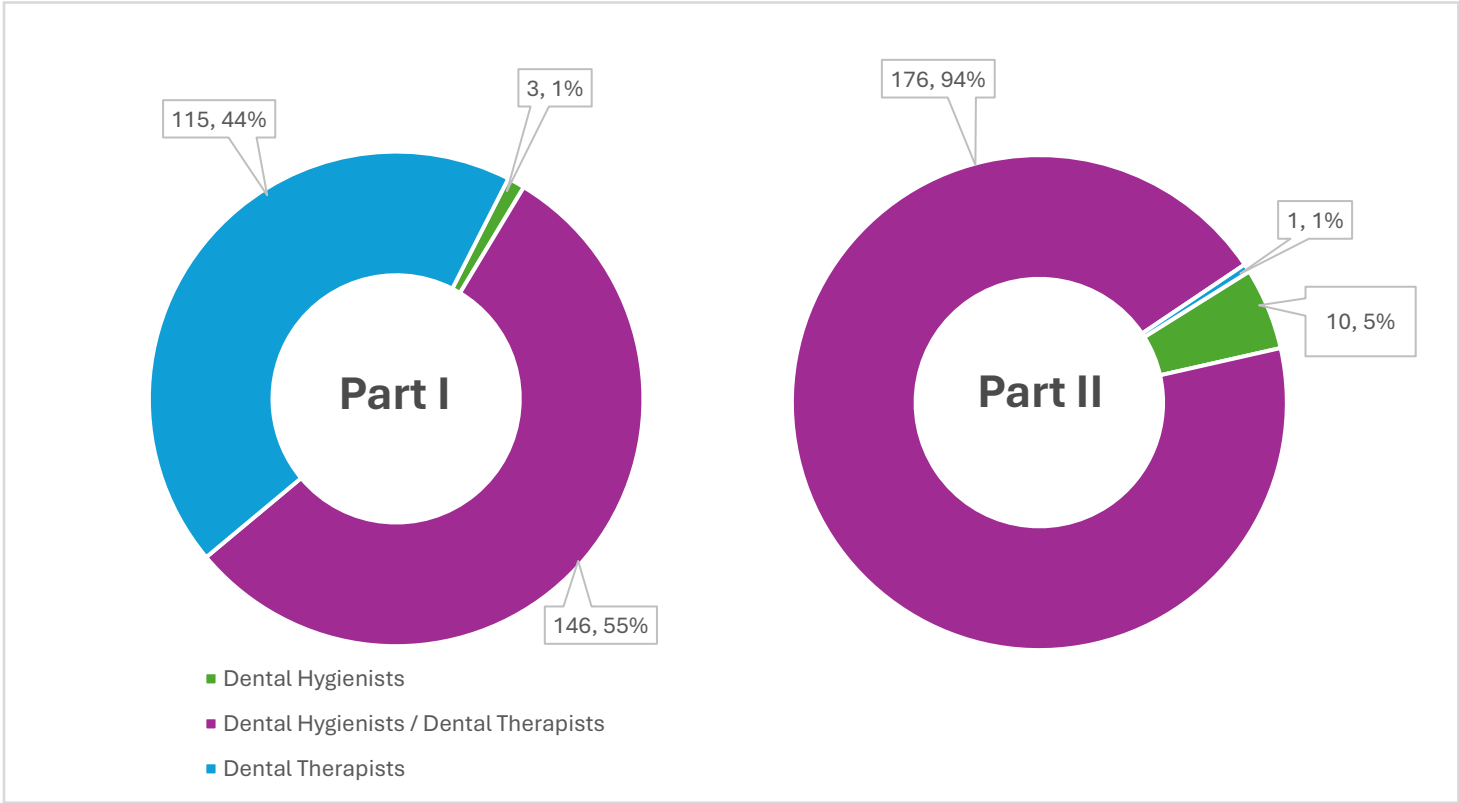
NUMBER OF OHTS BY REGISTRATION TYPE AS AT 2024

	Newly Registered OHTs	Local-Trained	Foreign-Trained
		19	2

OHTS BY REGISTRATION TYPE (PART I/PART II)

The number of Oral Health Therapists decreased by 3% from 465 at the end of 2023 to 451 at the end of 2024.

Dental Therapists/Hygienists in Part II of the OHT Register (39%, 176 out of 451) made up the most of the OHTs Register, followed by Dental Hygienists / Dental Therapists in Part I of the OHTs Register (32%, 146 out of 451).

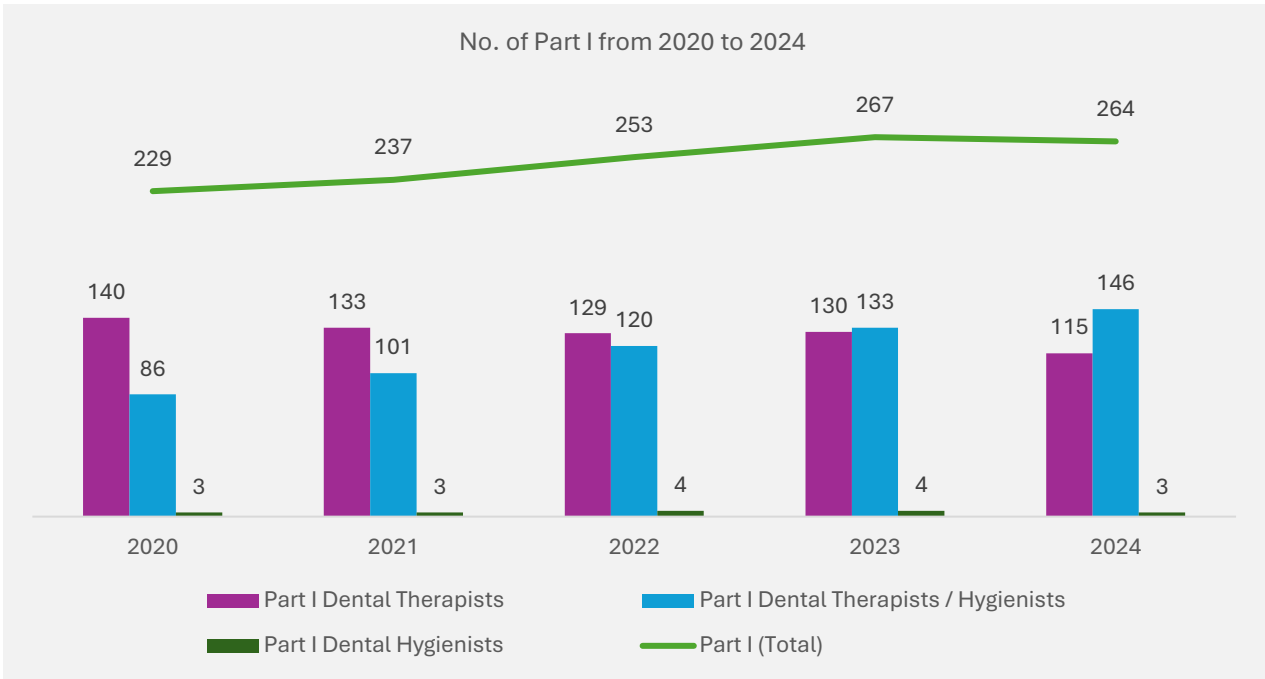
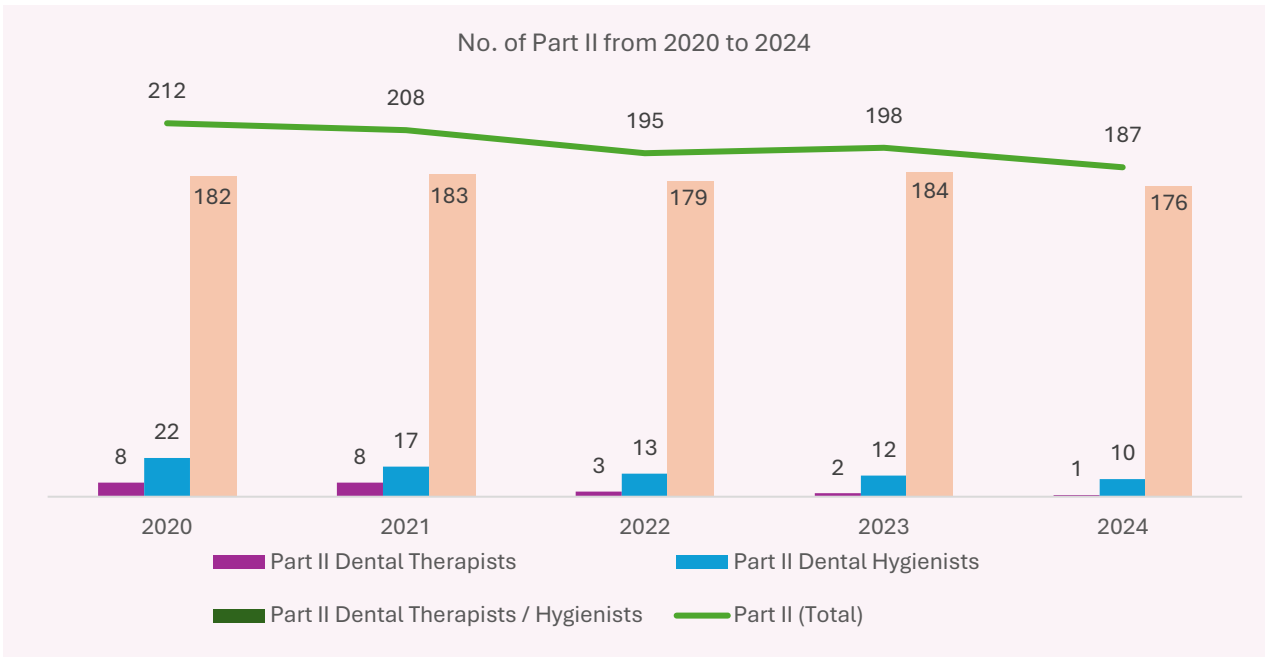


NUMBER OF OHTS BY REGISTRATION TYPE (FIVE-YEAR TREND)

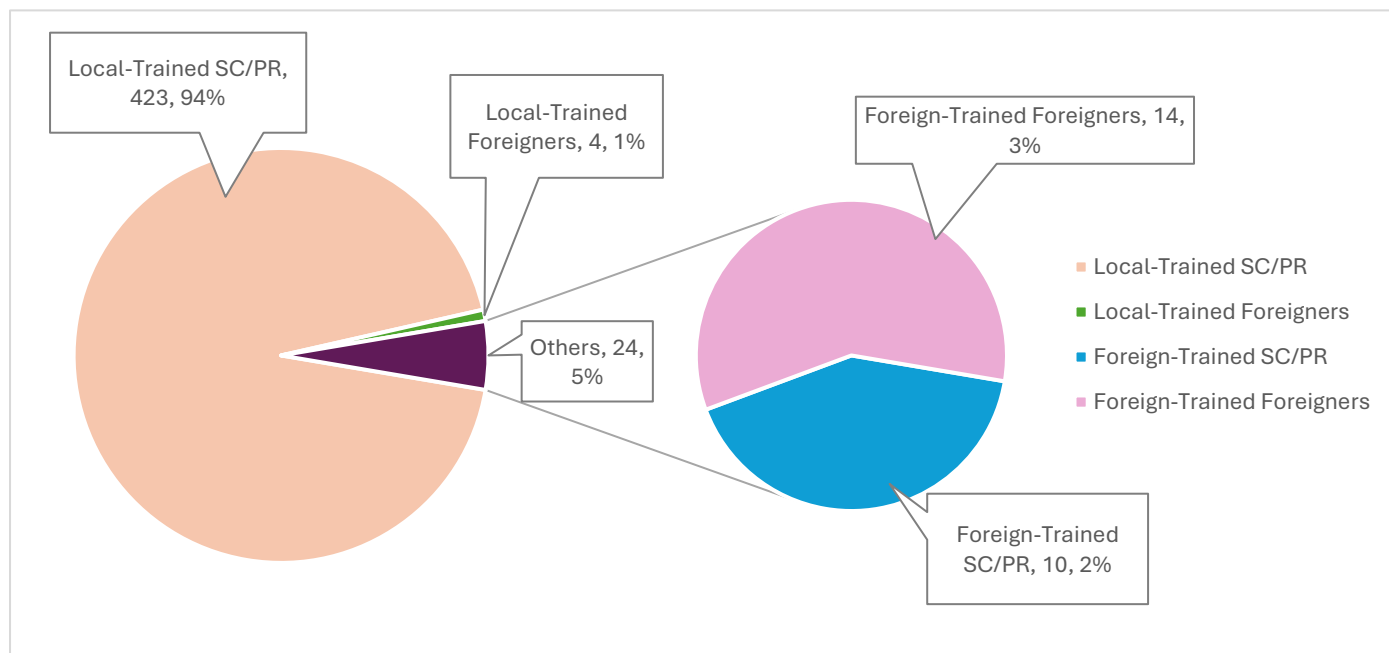
The number of Part I OHTs steadily increased over the past five years. There was a 15% increase from 229 in 2020 to 264 in 2024. The increase was mainly from the increasing number of Part I Dental Therapists / Hygienists.

For Part II OHTs, there was a 12% decrease from 212 in 2020 to 187 in 2024.

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.

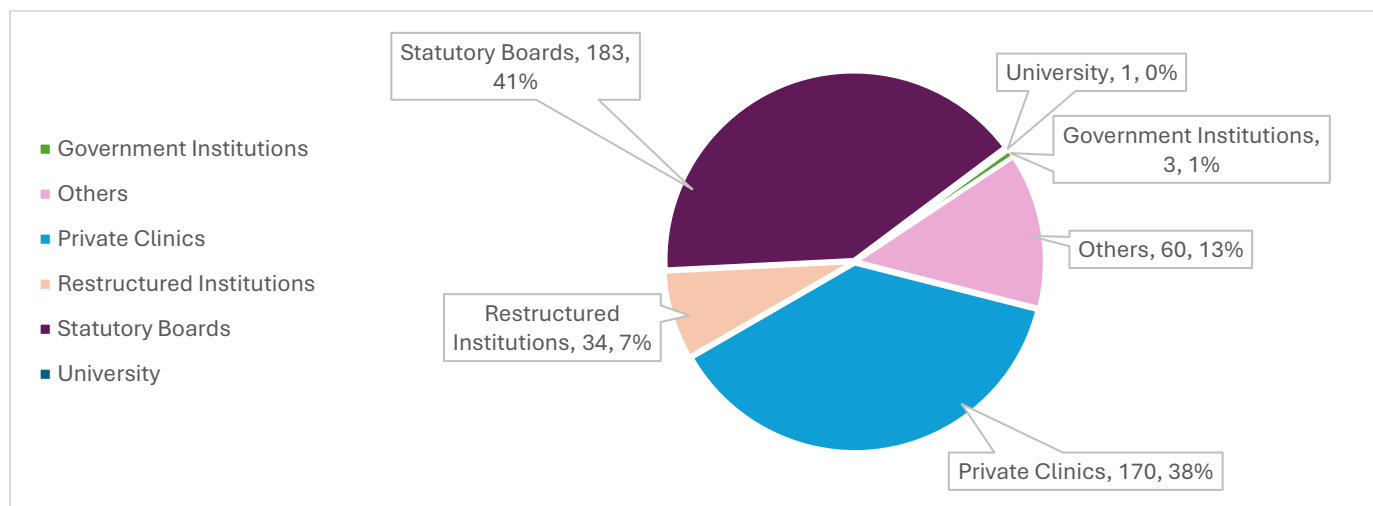


BASIC TRAINING OF OHTS BY NATIONALITY



OHTS BY EMPLOYMENT SECTOR AS AT 2024

In terms of the distribution of registered OHTs by employment sector, the majority of the OHTs were employed in the Public Sector (41% in Statutory Boards and 7% in Restructured Institutions). OHTs in the Private Sector made up 38% of the OHTs Register.



MOVEMENT OF OHTS BETWEEN PUBLIC AND PRIVATE SECTORS

Movement of OHTs from Public to Private Sector between Years

Type of Public Sector						
Restructured Institutions	3	2	2	3	2	
Statutory Boards	13	13	7	11	3	
Others (Government Institutions/ University)	0	0	0	0	0	
Total	16	15	9	14	5	

Year

2019 → 2020 → 2021 → 2022 → 2023 → 2024

Type of Private Sector						
Private Clinics/Hospitals	3	1	0	3	5	
Others	2	1	2	2	1	
Total	5	2	2	5	6	

Movement of OHTs from Private to Public Sector between Years

CONTINUING PROFESSIONAL EDUCATION, BASIC CARDIAC LIFE SUPPORT AND ETHICS SELF-ASSESSMENT EXERCISE 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 7 core points and 25 verifiable points) within their Qualifying Period (QP) of 2 years as shown in [Table 1](#).

In addition, all dentists are also required to fulfil the Basic Cardiac Life Support (BCLS) requirement (practical & 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 60 years old and above) are exempted from the practical BCLS and are only required to pass the theoretical BCLS.

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

The intent of ESAE is to raise the 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.

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

Register Type		Required CPE Points	Core	Verifiable	Required BCLS	ESAE
Dentists	Division I	70	14	50	Practical & theory (6 points)*	80% passing mark (5 points)#
	Division II	35	7	25		
OHTs		35	7	25	Theory (4 points)^	

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

^BCLS (practical) is optional for OHTs.

#Additional requirement for PC renewal from 2025 (dentists) / 2026 (OHTs)

To maintain the professional competency of dental specialists, they are required to complete 14 core points from participating in specialty-related CPE activities during the QP of 1 October 2023 to 30 September 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 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)

SDC ANNUAL REPORT 2024

[Table 3](#) shows the total number of CPE events conducted by CPE providers and CPE hours attended by dental practitioners over the past three years, while [Table 4](#) shows the number of participants who attended some of the more popular in-person CPE events in 2024.

Table 3. Number of CPE Events and CPE Hours

Period	Total Number of CPE Events	Total Number of CPE Hours
Jan – Dec 2024	632	3,058
Jan – Dec 2023	640	3,169
Jan – Dec 2022	518	2,551

Table 4. Events with Highest Number of Participants

Period	Event Title	No. of Participants
Jan – Dec 2024	IDEM Singapore 2024	1,104
	Dental Hygienist and Therapists Forum	585
	ITI World Symposium	292

SUPERVISED PRACTICE

SUPERVISION OF DENTAL PRACTITIONERS

Pursuant to Section 14A(4) and Section 21(1)(a) of the Dental Registration Act 1999, Conditionally registered (C-reg) dentists and Part II Oral Health Therapists (OHTs) are required to work under the supervision of SDC-approved supervisor(s) at all times.

Good supervision ensures that the supervised dental practitioners can carry out treatment procedures appropriately, ensuring patient safety is not compromised.

The Guidebook on Supervision of Dental Practitioners, launched on 1 December 2021, and the SDC Scenario-based FAQs, released on 31 January 2024, serve as important references for SDC-approved supervisors and prospective supervisors to improve their supervisory practices of C-reg dentists and Part II OHTs.

These materials also serve as guides for C-reg dentists and Part II OHTs to better understand their supervised practice journey and their roles and responsibilities as supervisees.

PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

The Singapore Dental Council (Council) governs and regulates the professional conduct of dentists and oral health therapists (OHT) 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 Chairperson of the Complaints Panel will appoint a Complaints Committee (CC) consisting of at least one member of Council and members of the Complaints Panel² (CP) to inquire into the complaint. Investigations will also be conducted as the CC deems fit. Under section 46(1) 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). Upon the conclusion of the CC inquiry, should the complainant and/or the dental practitioner be dissatisfied with the CC's decision, an appeal may be filed to the Minister for Health (Minister).

The CC may refer a 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. Where Council has been made aware of a dental practitioner's criminal convictions involving fraud or dishonesty, under section 44(3) of the DRA, Council may on its own motion refer a dental practitioner to a DC. For matters where a formal inquiry is deemed necessary to determine a dental practitioner's physical or mental fitness to practise, the dental practitioner may be referred to a HC.

DC proceedings are quasi-criminal in nature. If a dental practitioner is convicted of the charge(s) brought against him or her, the DC possesses statutory powers to exercise certain orders under the DRA. For example, DC can direct the Registrar of the Council to remove the name of a dental practitioner from the Register of Dentists (Register), or order a period of suspension of practice, or impose conditions to restrict a dental practitioner's practice, or order a fine to be imposed on the dental practitioner. Under section 51(7) of the DRA, any person who is aggrieved by the orders made by the DC may appeal to the General Division of the High Court against the DC's orders.

A dental practitioner may be referred to the HC if there is evidence to suggest an impairment of his or her physical or mental condition. If it is found that the fitness of the dental practitioner to practise is impaired, the HC may order a suspension of a dental practitioner's registration, or order that a dental practitioner's registration be conditional, or recommend to Council to remove a dental practitioner from the Register.

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 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.

OVERVIEW

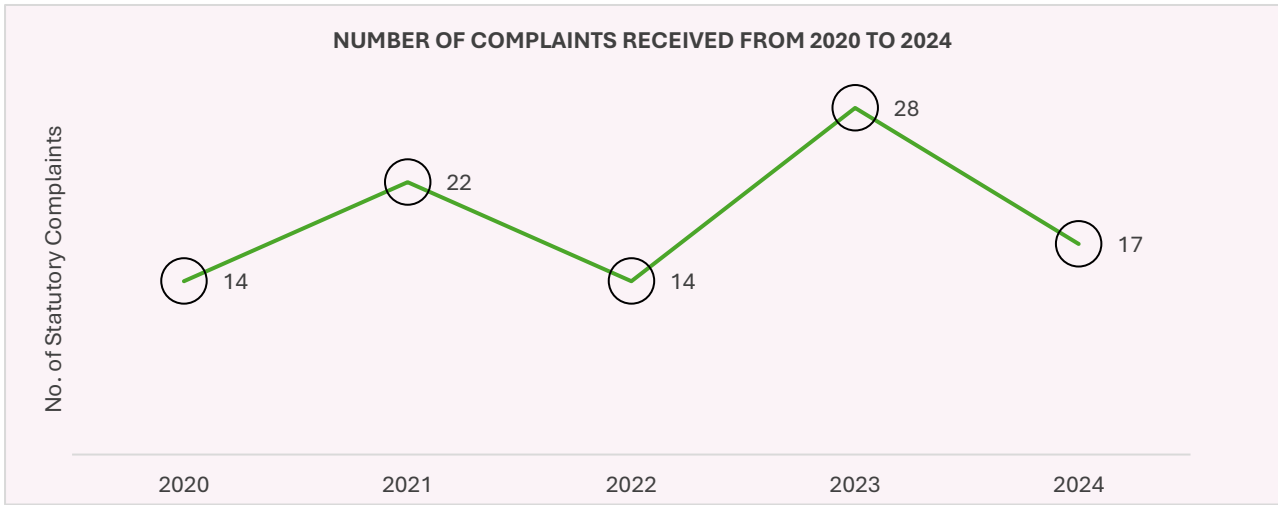
The aims of Council’s complaints and disciplinary framework are to ensure that good clinical standards and reputation of the dental fraternity are upheld, and to ensure that the inquiries are conducted in a fair manner and in accordance with the DRA. When reviewing the complaints, the CCs mainly investigate allegations that are related to the professional conduct of dental professionals, which is stated in the Ethical Code and Ethical Guidelines (ECEG). As Council understands that clinician-patient relationships may be strained due to various reasons that may not necessarily constitute professional misconduct, Council would strongly encourage effective communication between patients and dental practitioners so as to minimise misunderstandings. In dealing with adverse feedback against dental practitioners, Council has been working closely with stakeholders such as the Ministry of Health (MOH), public and private healthcare institutions or 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.

INQUIRIES BY COMPLAINTS COMMITTEES (2024)

In 2024, 17 complaints were received by Council and processed under the DRA. The graph below shows the number of new complaints received from 2020 to 2024.

In addition to the 17 complaints received in 2024, there were 30 CC inquiries which were ongoing as of 31 December 2023 and were adjourned to 2024.

On 9 January 2024, following an appeal filed by a complainant against the CC’s decision in 2022, the Minister had directed the CC to investigate further into the complaint.



CASES IN BRIEF (2024)

17

Statutory Complaints
received by Council

24

Concluded inquiries by
Complaints Committees

2

Concluded formal
inquiries by *Disciplinary
Committees*

SOURCES OF COMPLAINTS RECEIVED IN 2024

Out of the 17 complaints, 15 complaints were filed by Members of Public (MOP), one complaint was filed by a private agency, and one complaint was filed by the MOH.

TYPES OF ALLEGATIONS

A typical complaint would usually consist 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 can be found 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"> • <i>Wrong diagnosis resulting in redundant treatment or over-treatment</i> • <i>Unsatisfactory or undesirable treatment outcome</i> • <i>Discomfort experienced during the course of the treatment</i> • <i>Wrong or no advice given for post-treatment follow-ups</i> 	<ul style="list-style-type: none"> • <i>No written or verbal informed consent taken before performing the procedure or treatment</i> • <i>Wrong advice rendered by the dental practitioner regarding the proposed treatment, which was only discovered when a second opinion was sought but no actual treatment was performed</i> • <i>Perceived overcharging</i> • <i>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</i> • <i>No proper referral of patient to a dental specialist for more complicated dental treatment</i>

From the complaints received in 2024, the bulk of the complaints filed by MOPs involved treatment-related allegations. The tables below show the breakdown of the complaints filed by MOPs in 2024 by their main allegation.

Breakdown of complaints filed by MOPs by the main allegation

Treatment-related	
Main allegation	No. of complaints
Professional negligence ³	11
Professional incompetency ⁴	1

Non-treatment-related	
Main allegation	No. of complaints
Rendering wrong clinical advice but no actual treatment performed	1
Failure to diagnose the early stages of periodontal disease	1
Performing intra-oral 3D scans without dentists' prescriptions and under the supervision of a dentist	1
Exhibiting unprofessional behaviour	1
Misuse of clinic appointment system	1

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

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

Dental treatment	No. of complaints
Dental implants	5
Orthodontic treatment	3
Dental fillings	2
Root canal treatment	1
Scaling	1

³ Several complainants alleged that the dental practitioner was negligent in the treatment or services rendered to them. Examples of professional negligence would include failure to inform the patient of the risks of the procedures prior to performing them, not providing proper post-treatment advice, or not duly following up with the patient on the post-treatment complications.

⁴ The complainant alleged that the dental practitioner did not perform the treatment or procedure up to an acceptable clinical standard.

CONCLUSION OF INQUIRIES BY CCS

24 CCs have concluded their inquiries in 2024. The table below shows the breakdown of the concluded inquiries based on the year that the complaints were received.

Breakdown of concluded CC inquiries by the year the complaints were received

Year complaint received	No. of cases
2019	2
2021	1
2022	2
2023	18
2024	1

The table below highlights the outcomes of the CC inquiries that have been concluded in 2024.

Outcomes of CC inquiries concluded in 2024

Outcome	No. of inquiries
Letter of Advice	8
Letter of Warning	9
Complaint dismissed	7
Referral to DC	0

APPEALS AGAINST CC’S DECISION FILED TO THE MINISTER FOR HEALTH

Out of the 24 concluded CC inquiries, two complainants had filed an appeal to the Minister.

INQUIRIES BY DISCIPLINARY COMMITTEES (2024)

Dental practitioners may be referred to DCs for formal inquiries if there is evidence of professional misconduct.

There were no dental practitioners being referred to the DC by CC in 2024. One dental practitioner was referred to the DC by Council pursuant to section 44(3) of the DRA.

CONCLUDED DC INQUIRIES

In 2024, two disciplinary inquiries were concluded by the DCs. The Grounds of Decision of the DCs can be found on the SDC website.

I. Dr SR

Dr SR was referred by the CC to the DC for the following reasons:

- a. Using non-standard classification for fillings, questionable indications for fillings, inappropriate choice of restorative material, and non-standard technique for performing fillings;
- b. Performing a high number of fillings over a short period of time; and
- c. Insufficient documentation of treatment notes.

For the DC inquiry, 13 charges (four charges pertaining to treatment, eight charges pertaining to documentation, and one charge pertaining to excessive Community Health Assist Scheme (CHAS) claims) were preferred against Dr SR. Dr SR pleaded guilty to all 13 charges.

On 9 July 2024, the DC ordered that:

- a. Dr SR's registration in the Register be suspended for a period of 16 months, such suspension to commence one (1) month from the date of the DC's decision;
- b. Dr SR be censured;
- c. Dr SR to give a written undertaking to the SDC that he will not engage in the conduct complained of and any similar conduct in future; and
- d. Dr SR pays the costs and expenses of and incidental to the proceedings, including but not limited to the costs of SDC's Counsel and the Legal Assessor to the DC, and such reasonable expenses as are necessary for the conduct of the proceedings.

II. Dr EP

Dr EP was referred by the CC to the DC for the following reasons:

- a. Using non-standard classification for fillings, questionable indications for fillings, inappropriate choice of restorative material, and non-standard technique for performing fillings;
- b. Performing a high number of fillings over a short period of time; and
- c. Insufficient documentation of treatment notes.

For the DC inquiry, Dr EP faced a total of four charges as follows:

- a. Two charges for failure to maintain sufficient records of the care and management of two patients (documentation charges);
- b. One charge for making claims for complex fillings under CHAS when the fillings performed were in fact simple fillings (CHAS charge); and
- c. One charge for failure to work under supervision whilst still under conditional registration.

Dr EP pleaded guilty to the documentation charges and CHAS charge.

The DC made the following orders on 22 August 2024:

- a. Dr EP be fined \$3,350.00 each for the documentation charges;
- b. Dr EP be suspended for a period of four (4) months for the CHAS charge;
- c. Dr EP be censured;
- d. Dr EP to submit a written undertaking to the SDC that she will not engage in the conduct complained of or any similar conduct; and
- e. Dr EP shall pay the full costs and expense of, and incidental to the DC proceedings, including the costs of the solicitors to the SDC and Legal Assessor.

HIGH COURT PROCEEDINGS FOR APPEALS AGAINST DISCIPLINARY COMMITTEE'S CONVICTION AND SENTENCE

Dr Amit Patel (Dr Patel) was referred to the DC for his failure to supervise his supervisee, a conditionally-registered dentist. Dr Patel faced five charges of having committed professional misconduct in breach of section 40(1)(d) of the Dental Registration Act (Cap. 76, 2009 Rev Ed), for which he claimed trial to all five charges.

Having considered all relevant facts and parties' submissions, the DC made the following orders on 2 May 2023:

- a. Dr Patel be suspended for a period of 15 months;
- b. Dr Patel be fined \$30,000;
- c. Dr Patel be censured;
- d. Dr Patel to submit a written undertaking to the SDC that he would not engage in the conduct complained of and any similar conduct; and
- e. Dr Patel to pay the full costs and expenses of and incidental to the DC proceedings, including the costs of the solicitors to the SDC and the costs incurred by the SDC for engaging the Legal Assessor.

Subsequently, Dr Patel filed an appeal against the DC's decision in respect of the conviction and sentence to the General Division of the High Court.

On 24 July 2024, the High Court had dismissed Dr Patel's appeal against his conviction by the DC but reduced Dr Patel's sentence from 15 to 12 months and set aside the penalty of \$30,000.

INVESTIGATION FINDINGS

SUMMARY INSPECTION AND SURVEILLANCE FINDINGS

The Council endeavours to protect patient safety and ensure the safe practice of dentistry through proactive 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).

INSPECTION

During an unannounced inspection conducted at a clinic, a conditionally registered (C-reg) dentist was found to have treated patients without the supervision of the supervisor and in the absence of the supervisor and any fully-registered dentists. The C-reg dentist was ordered to restart the 2-year supervision period as a C-reg dentist, while the supervisor's rights to be supervisor to C-Reg dentists was suspended for 2 years.

SURVEILLANCE OF WEBSITES AND SOCIAL MEDIA PLATFORMS

The Council also conducted online surveillance of websites and social media platforms belonging to dentists or advertisements/ endorsements conducted via third parties, in accordance 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 (3)
- (b) Breach of publicity and advertisement under Section 5.4 of the ECEG (2)

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) on breaches to the Healthcare Services (Advertisement) Regulations 2021. In 2024, the Council detected the following offences which were referred to MOH for further investigations.

(a) Prima Facie breaches of the Healthcare Services (Advertisement) Regulations 2021

Offences	2020	2021	2022	2023	2024
Selling/ Fixing of veneers		2	2	3	
Selling/ Fixing of braces	1		1		
Teeth Whitening services		1			
Practicing without valid PC under Section 22 DRA	1		2	3	
PHMC (Advertisement) Regulations	3	1			
Healthcare Services (Advertisement) Regulations ¹			1	3	1
PHMC Regulations read with MOH National Infection Prevention and Control Guidelines 2017	2	1			
HealthCare Services (Outpatient Dental Service) Regulations 2023 ²					1

¹ The Healthcare Services (Advertisement) Regulations 2021 came into operation on 3 January 2022, replacing the PHMC (Advertisement) Regulations.

² The Healthcare Services (Outpatient Dental Service) regulations 2023 came into operation on 26 June 2023.

DENTAL PRACTITIONER'S PLEDGE AFFIRMATION CEREMONY

A total of 98 newly registered dentists and oral health therapists affirmed the Dental Practitioner's Pledge on 23 August 2024. We were honoured to have Minister of State for Health, Madam Rahayu Mahzam, grace the Ceremony. The Pledge Affirmation Ceremony continues to be a significant milestone where dental practitioners formally pledge to uphold the highest standards of professionalism and ethics in our profession.



98

Dental practitioners affirmed their commitment towards patient safety and ethical conduct

29

Council members and invited guests witnessed the ceremony



Dr Kan Zi Ang led his peers in the recitation of the Dental Practitioner's Pledge.

“

The Pledge will not only guide your professional journey but also contribute to the advancement of the dental profession and the well-being of those you serve. By upholding these fundamentals, you will enhance the quality of dental practice and also foster trust and confidence among your patients and colleagues. Your dedication to continuous improvement and lifelong learning will further elevate the standards of oral healthcare and contribute to the overall advancement of the healthcare ecosystem.”



Minister of State for Health Madam Rahayu Mahzam emphasised that the Pledge served as a guiding light for dental professionals and encouraged practitioners to remain dedicated to upholding the highest standards of patient care and professional excellence.



President of the SDC, A/Prof Patrick Tseng, encouraged the young dental practitioners to seek mentorship within the dental community and inspire their peers

“

I would also encourage our younger colleagues to keep engaged with the dental community by finding a good mentor to walk alongside in your professional development. And to be a source of motivation and inspiration to your fellow practitioners. It is vital that we all work together closely, for each of us has a critical part to play in protecting the health and well-being of our patients.”

SINGAPORE DENTAL COUNCIL

(Statutory board constituted under the Dental Registration Act 1999)

FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

CA Assurance LLP

Public Accountants and Chartered Accountants Singapore

SINGAPORE DENTAL COUNCIL

(Statutory board constituted under the Dental Registration Act 1999)

FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

Contents

	Page
Statement by the Members of the Council	1
Independent Auditor's Report	2 - 4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Fund	7
Statement of Cash Flows	8
Notes to the Financial Statements	9 – 24

SINGAPORE DENTAL COUNCIL

Constituted under the Dental Registration Act 1999

STATEMENT BY THE MEMBERS OF THE COUNCIL

For the financial year ended 31 March 2025

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 1999 (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 2025**, 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 2025** 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 have, 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



A/Prof. Chng Chai Kiat
Registrar

Singapore

Date: 25 JUN 2025

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

For the financial year ended 31 March 2025

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **SINGAPORE DENTAL COUNCIL** (the "Council"), which comprise the statement of financial position as at **31 March 2025**, and the statement of income and expenditure and other comprehensive income, statement of changes in fund and statement of cash flows for the financial period 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 1999 (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 2025** 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 Matter

The financial statements of the Council for the year ended 31 March 2024 were audited by another firm of auditors who expressed an unmodified opinion on those statements on 27 June 2024.

Other Information

The management is responsible for the other information. The other information comprises the Statement by the Members of the Council included in page 1 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not and will 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

For the financial year ended 31 March 2025

Responsibilities of Members of the Council for the Financial Statements

The Members of the Council are responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the PSG Act, the Act and SB- FRSs, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

In preparing the financial statements, Members of the Council are 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 management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

The Members of the Council's responsibilities include overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

For the financial year ended 31 March 2025

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

Report on Other Legal and Regulatory Requirements

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.


CA Assurance LLP
Public Accountants and
Chartered Accountants

Singapore 25 JUN 2025

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***STATEMENT OF COMPREHENSIVE INCOME***For the financial year ended 31 March 2025*

	Note	2025	2024
		S\$	(Restated) S\$
Income			
Application fees		70,055	68,990
Additional qualification		1,550	-
Certificate of good standing		4,770	3,300
Certified true copy of certificate of registration		50	200
Duplicate of certificate		100	
Examination fees		18,000	11,250
Interest income		2,705	2,675
Miscellaneous income		-	3,000
Net recovery of legal expenses	11	31,402	-
Penalty fees (Late renewals)		740	8,775
Practising certificate fees		822,004	800,200
Other income		-	235
Total income		951,376	898,625
Less: Operating Expenses			
Depreciation of property, plant and equipment	4	-	54
Maintenance of computer/software		171,651	277,210
Shared service fees	9	1,594,290	1,371,283
Net legal expenses	11	-	654,921
Other operating expenses	10	109,451	123,921
Total operating expenses		1,875,392	2,427,389
Deficit before grant and contribution to consolidated fund		(924,016)	(1,528,764)
Grants			
Grants received from Ministry of Health		6,526	1,528,764
Net deficit for the financial year, representing total comprehensive loss for the financial year		(917,490)	-

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

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***STATEMENT OF FINANCIAL POSITION***As at 31 March 2025*

	Note	2025 S\$	2024 S\$
ASSETS			
Non-current assets			
Property, plant and equipment	4	-	-
		-	-
Current assets			
Other receivables	5	430,294	1,177,317
Cash and cash equivalents	6	879,733	1,501,336
Total current assets		1,310,027	2,678,653
TOTAL ASSETS		1,310,027	2,678,653
FUNDS AND LIABILITIES			
Funds			
Accumulated fund		(271,082)	646,408
Total funds		(271,082)	646,408
Non-current liabilities			
Fees received in advance	7	641,237	580,339
Current liabilities			
Fees received in advance	7	8,873	787,104
Other payables	8	930,999	664,802
		939,872	1,451,906
Total liabilities		1,581,109	2,032,245
TOTAL FUNDS AND LIABILITIES		1,310,027	2,678,653

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

SINGAPORE DENTAL COUNCIL
Constituted under the Dental Registration Act 1999

STATEMENT OF CHANGES IN FUND
For the financial year ended 31 March 2025

	2025	2024
Accumulated fund	S\$	S\$
Beginning of the year	646,408	646,408
Deficit for the year	<u>(917,490)</u>	<u>-</u>
End of the year	<u>(271,082)</u>	<u>646,408</u>

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

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***STATEMENT OF CASH FLOWS***For the financial year ended 31 March 2025*

	Note	2025	2024
		S\$	(Restated)
			S\$
Cash flows from operating activities			
Deficit before grant and contribution to consolidated fund		(924,016)	(1,528,764)
<u>Adjustment for:</u>			
Depreciation for property, plant and equipment	4	-	54
Property, plant and equipment written-off		-	261
Interest income		(2,705)	(2,675)
Operating cash flows before working capital changes		(926,721)	(1,531,124)
Changes in working capital:			
Other receivables		747,023	(1,061,725)
Fees received in advance		(717,333)	768,376
Other payables		266,197	221,063
Net cash flows used in operating activities		(630,834)	(1,603,410)
Cash flows from financing activities			
Interest Income		2,705	2,675
Grant received from Ministry of Health		6,526	1,528,764
Net cash generated from financing activities		9,231	1,531,439
Net changes in cash and cash equivalents		(621,603)	(71,971)
Cash and cash equivalents at beginning of financial year		1,501,336	1,573,307
Cash and cash equivalents at end of financial year	6	879,733	1,501,336

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

SINGAPORE DENTAL COUNCIL

Constituted under the Dental Registration Act 1999

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

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

1. Corporate information

The SINGAPORE DENTAL COUNCIL (the “Council”) is a statutory board under Ministry of Health in Singapore and was Constituted under the Dental Registration Act 1999 (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 2025 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

2.1 Basis of preparation

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

The financial statements are presented in Singapore Dollars (S\$), which is the Council’s functional currency. All financial information presented in Singapore Dollars has been rounded to the nearest one dollar, unless otherwise indicated.

The financial statements of the Council have been prepared on the basis that it will continue to operate as a going concern.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.2 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 2024. The adoption of these standards did not have any material effect on the financial performance or position of the Council.

2.3 Standards issued but not yet effective

A number of new standards and amendments to standards that have been issued are not yet effective and have not been applied in preparing these financial statements.

The Council expects that the adoption of these new and amended standards will have no material impact on the financial statements in the year of initial application.

2.4 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment other than freehold land and buildings are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment includes its purchase price and any costs be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the property, plant and equipment.

Depreciation is calculated using the straight-line method to allocate depreciable amounts over their estimated useful lives. The estimated useful lives are as follows:

Computer equipment	3 years
Office equipment	8 years
Ceremony gowns	8 years
Leased premises	20 months
Renovations	3 years

The residual values, useful lives and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the asset is included in profit or loss in the year the asset is derecognised.

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.5 Impairment of non-financial assets

The Council assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Council makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

A previously recognised impairment loss is reversed 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. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

2.6 Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the entity 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.

Trade 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 receivables do not contain a significant financing component at initial recognition.

Subsequent measurement

Investments in debt instruments

Subsequent measurement of debt instruments depends on the Council's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income ("FVOCI") and FVPL. The Council only has debt instruments at amortised cost.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.6 Financial assets (continued)

Subsequent measurement (continued)

Investments in debt instruments (continued)

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 the 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 the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.

2.7 Financial liabilities

Initial recognition and measurement

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

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

Subsequent measurement

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

Derecognition

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.8 Offsetting of financial instruments

A financial asset and a financial liability shall be offset and the net amount presented in the statement of financial position when, and only when, an entity:

- (a) currently has a legally enforceable right to set off the recognised amounts;
and
- (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

2.9 Impairment of financial assets

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 expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12 months ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

The Council considers 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 enhancements held by the Council. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.10 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits, and short-term highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.11 Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) 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 the amount of obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period 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. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risk specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as finance cost.

2.12 Income

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.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.13 Government grants

Government grants are recognised as a receivable where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the balance sheet and is amortised to income and expenditure statement over the expected useful life of the relevant asset by equal annual instalments.

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

2.14 Leases

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 assets are measured at cost, less 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 assets 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 assets are also subject to impairment.

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.15 Related parties

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

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

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

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

3. Significant accounting judgements and estimates

The preparation of the Council's financial statements 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 end of each reporting year. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

3.1 Judgements made in applying accounting policies

Management is of the opinion that there are no significant judgements made in applying accounting estimates and policies 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 1999***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***4. Property, plant and equipment**

	Computer equipment	Office equipment	Ceremony gowns	Leased premises	Renovations	Total
	S\$	S\$	S\$	S\$	S\$	S\$
<u>Cost</u>						
At 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
Additions	-	-	-	-	-	-
At 31 March 2025	-	797	-	-	-	797
<u>Accumulated depreciation</u>						
At 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
Depreciation	-	-	-	-	-	-
At 31 March 2025	-	797	-	-	-	797
<u>Carrying amount</u>						
At 31 March 2024	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***5. Other receivables**

	2025	2024
	S\$	S\$
Amount due from related party	217,183	752,555
Sundry receivables	213,111	424,762
	430,294	1,177,317

The carrying amounts of other receivables approximate their fair value.

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

6. Cash and cash equivalents

	2025	2024
	S\$	S\$
Cash at bank	879,733	1,501,336

7. Fees received in advance

	2025	2024
	S\$	S\$
Practising certificate fees received:		
- due within 12 months	8,873	787,104
- due more than 12 months	641,237	580,339
	650,110	1,367,443

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***8. Other payables**

	2025	2024
	S\$	S\$
Amount due to related party	265,468	122,109
Accruals	208,965	542,693
Sundry payables	456,566	-
	<u>930,999</u>	<u>664,802</u>

Other payables are unsecured, non-interest bearing and recognised at their original invoice amounts which represent their fair values on initial recognition.

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

9. Shared services fees

	2025	2024 (Restated)
	S\$	S\$
MOH Shared service fees	98,696	93,502
SPB Shared service fee		
- Expenditure on manpower	1,325,586	1,013,997
- Administration & general	125,478	163,155
- IT costs	44,530	100,629
	<u>1,594,290</u>	<u>1,371,283</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.

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***10. Other operating expenses**

	2025	2024
	S\$	(Restated) S\$
Audit fee	1,321	8,016
Bank charges	20	11,059
Ceremony/function/events	33,951	11,396
Examination related expenses	8,720	9,720
Office equipment rental	54	141
Office supplies	697	-
Overseas travel	2,537	-
Postage and courier	1,447	763
Professional fees	1,730	-
Publication materials	14,300	-
Refreshment	4,550	552
Temporary manpower cost	39,032	81,805
Transportation	108	-
Telecommunication	984	208
Fixed asset written off	-	261
	109,451	123,921

11. Net recovery of legal expenses/Net legal expenses

	2025	2024
	S\$	(Restated) S\$
Legal expenses for disciplinary proceedings	370,760	766,706
Less: Legal proceedings expenses recovery	(402,162)	(111,785)
	(31,402)	654,921

12. 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:

	2025	2024
	S\$	S\$
Balances with related parties		
- Amount due from a related party	217,183	752,555
- Amount due to a related party	265,468	122,109

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025*

12. Significant related party balances and transactions (continued)

	S\$	S\$
Transactions with related parties		
- Grants received from a related party	6,526	1,528,764
- Shared service cost by a related party	1,594,390	1,371,283
	<u>1,594,390</u>	<u>1,371,283</u>

13. 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 2025 and 31 March 2024 respectively.

The Council is not subjected to externally imposed capital requirements.

14. Fair value of assets and liabilitiesAssets and liabilities not measured at fair value*Other receivables, cash and cash equivalents and other payables*

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

15. Contingent asset

During the financial year, the Council incurred legal expenses amounting to S\$69,642 in connection with disciplinary proceedings against three dental practitioners. The Disciplinary Committee ordered the practitioners to bear the legal costs incurred by the Council.

As at the reporting date, no formal confirmation had been received regarding the final outcome of the cost recovery process. The Council anticipates that the legal costs will be recoverable in full if the action is successful.

16. Financial risk management

The Council is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include credit risk and liquidity risk. The Members of the Council reviews and agrees on policies and procedures for the management of these risks.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

16. Financial risk management (continued)

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 refers to the risk that the Council will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Council's approach to manage liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation. In the management of its liquidity risk, the Council monitors and maintains a level of cash and cash equivalents deemed adequate by the management to finance the Council's operations and mitigate the effects of fluctuations in cash flows.

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.

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***16. Financial risk management (continued)****b) Liquidity risk (continued)**

	Carrying amount S\$	Contractual cash flows S\$	One year or less S\$
2025			
<u>Financial assets</u>			
Other receivables	430,294	430,294	430,294
Cash and cash equivalents	879,733	879,733	879,733
Total undiscounted financial assets	1,310,027	1,310,027	1,310,027
<u>Financial liabilities</u>			
Other payables	930,999	930,999	930,999
Total undiscounted financial liabilities	930,999	930,999	930,999
Total net undiscounted financial assets	379,028	379,028	379,028
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	2,678,653	2,678,653	2,678,653
<u>Financial liabilities</u>			
Other payables	664,802	664,802	664,802
Total undiscounted financial liabilities	664,802	664,802	664,802
Total net undiscounted financial assets	2,013,851	2,013,851	2,013,851

c) Fair values

The carrying amounts of the financial assets and financial liabilities recorded in the financial statements of the Council approximate their respective fair values due to the relatively short-term maturity of those financial instruments.

SINGAPORE DENTAL COUNCIL*Constituted under the Dental Registration Act 1999***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***17. Financial instruments by category**

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

	2025	2024
	S\$	S\$
Financial assets measured at amortised cost		
Other receivables	430,294	1,177,317
Cash and cash equivalents	879,733	1,501,336
Total financial assets measured at amortised cost	<u>1,310,027</u>	<u>2,678,653</u>
Financial liabilities measured at amortised cost		
Other payables	930,999	664,802
Total financial liabilities measured at amortised cost	<u>930,999</u>	<u>664,802</u>

18. Comparative figures

Certain comparative figures for FY2023 have been reclassified for comparison purposes. These reclassifications include the netting off legal income against legal expenses, where legal income of \$111,785 was previously presented separately from legal expenses of \$766,706 in FY2023. The reclassification results in net legal expenses of \$654,921. These changes in presentation do not affect the FY2023 reported net results and financial position.

	2024 (Restated)	2024 (As previously reported)
	S\$	S\$
<u>Statement of Comprehensive Income</u>		
Income		
Net recovery of legal costs	-	111,785
Less: Operating Expenses		
Shared service fees	1,371,283	1,453,088
Net legal expenses	654,921	766,706
Other operating expenses	123,921	42,116

Statement of Cash Flows**Cash flows from operating activities**

Deficit before grant and contribution to consolidated fund	(1,528,764)	-
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Cash flows from financing activities

Grant received from Ministry of Health	1,528,764	-
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SINGAPORE DENTAL COUNCIL

Constituted under the Dental Registration Act 1999

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

SINGAPORE DENTAL COUNCIL

Auditor

CA Assurance LLP

Public Accountant and Chartered Accountants Singapore

6001 Beach Road, #14-03 Golden Mile Tower

Singapore 199589

Registered Office

16 College Road #01-01

College of Medicine Building

Singapore 169584

Principal Banker

DBS Bank Limited



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