



SINGAPORE MEDICAL COUNCIL



ANNUAL REPORT 2024

ABOUT US

The Singapore Medical Council (SMC), a statutory board under the Ministry of Health, maintains the Register of Medical Practitioners in Singapore, administers the compulsory continuing medical education programme and also governs and regulates the professional conduct and ethics of registered medical practitioners.

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President's Foreword

Registration of Medical Practitioners

The total number of registered medical practitioners in Singapore increased by about 5%, from 17,466 in 2023 to 18,316 in 2024. There were 15,569 doctors on full registration, 1,757 on conditional registration, 256 on temporary registration and 734 on provisional registration. Of the provisionally registered doctors, 516 were local graduates from the three medical schools. A total of 311 new specialists were added to the specialist register, an increase of 3.5% from 2023.

On 11 November 2024, the Ministry of Health and the Singapore Medical Council (SMC) announced that with effect from 1 January 2025, nine additional overseas medical schools will be recognised for registration with SMC, bringing the total number of overseas medical schools in the Second Schedule of the Medical Registration Act 1997 from 103 to 112. This increases the pipeline of international medical graduates to meet the growing demand for doctors as our population ages and as our healthcare institutions and facilities expand.

Practising Certificate Renewal and Mandatory Medical Ethics CME

In 2024, 6,696 fully and conditionally registered medical practitioners successfully renewed their practising certificates (PCs) while 79 doctors did not renew their PCs. The Council processed 61,398 credit claims for CME activities and accreditation applications for CME providers. The Council started implementing in 2024, Mandatory Medical Ethics (MME) CME requirements for Practising Certificate renewals due in the year 2026. The start of MME CME focused on four core areas with medical ethics programmes offered by our three medical professional bodies, i.e. the Academy of Medicine, Singapore (AMS), College of Family Physicians Singapore (CFPS) and Singapore Medical Association (SMA). The four core areas were

- Professionalism / Medical Professionalism;
- Ethics (e.g. Four Boxes Approach, Ethical Analysis in Medicine, Public Health Ethics, Research Ethics);
- Informed Consent and Medical Decision Making; and
- Medical Records, Privacy and Confidentiality.

Physician's Pledge Affirmation Ceremonies

In 2024, SMC held two Physician's Pledge Affirmation Ceremonies. The Guests-of-Honour were Minister of State for Health, Mdm Rahayu Mahzam for the Pledge ceremony in February, and former Chairperson of the Government Parliamentary Committee for Health, Dr Tan Wu Meng for the ceremony in September. A total of 733 doctors took the Physician's Pledge in 2024.

SMC Disciplinary Processes

There were 101 complaints lodged against 141 medical practitioners in 2024. In comparison, 88 complaints were lodged against 100 medical practitioners in 2023, representing a 14.8% increase in complaints in 2024. The Disciplinary Tribunals, Health Committees and Interim Orders Committees concluded 10 inquiries in 2024. The Council wishes to thank our colleagues in the Complaints Panel which include many doctors, other healthcare professionals, and lay members who have contributed and sacrificed much of their time and effort to investigate the complaints and sit in the disciplinary hearings.

Council and Committees

In 2024, we welcomed A/Prof Ang Bee Leng Sophia, A/Prof Marion Margaret Aw and Prof Sung Jao Yiu Joseph to the Council as new members. We thank Clinical A/Prof Tan Su-Ming, Prof Lynette Shek Pei Chi and Prof Pang Weng Sun, whose terms ended, for their many significant contributions to the Council.

On behalf of the Council, I would like to thank our medical colleagues and colleagues from other professions who sit in the various SMC Committees. Their constant support and diligence have enabled the Council to carry out its work. I would like to express sincere appreciation for their hard work and commitment. I would also like to thank the Secretariat of healthcare Professional Boards (SPB) for the administrative support. Working together as one, the SMC strives to uphold patient safety and maintain public confidence in the medical profession.

Professor Chee Yam Cheng
President
Singapore Medical Council

Members of the Singapore Medical Council

(as at 31 December 2024)

**Prof Chee Yam Cheng
(President)**



**Prof Kenneth Mak
(Registrar)**



**A/Prof Ang Bee
Leng Sophia**
(wef Jun 2024)



**A/Prof Marion
Margaret Aw**
(wef Jun 2024)



**Prof Chan
Choong Meng**



**A/Prof Chen Fun
Gee**



**Dr Chen Suet
Ching Jeanette**



Dr Chua Jun Jin



**Dr Chuang Wei
Ping**



Dr Ho Kok Sun



Dr Lai Siang Hui



**Adj A/Prof Lee
Cheng**



Members of the Singapore Medical Council

(as at 31 December 2024)

Dr Lee Yee Mun	Dr Leong Choon Kit	Dr Lim Ah Leng	Prof John C W Lim	Dr Lim Khong Jin Michael
				
A/Prof Ng Suah Bwee Agnes	A/Prof Ng Wei Keong Alan	Prof Pang Weng Sun (till Jun 2024)	Prof Shek Pei Chi Lynette (till May 2024)	Dr Subramaniam Surajkumar
				

Members of the Singapore Medical Council

(as at 31 December 2024)

Prof Sung Jao Yiu Joseph
(wef Jul 2024)



A/Prof Tan Beng Hoi Agnes



Prof Tan Puay Hoon



Clinical A/Prof Tan Su-Ming
(till May 2024)



Adj A/Prof Tan Tze Lee



Dr Tan Yia Swam



Prof Teo Eng Kiong



Dr Wong Chiang Yin



MEDICAL REGISTRATION

Number of Registered Medical Practitioners in 2024

As at 31 December 2024, the number of medical practitioners who had full, conditional and temporary¹ registration in Singapore was 17,582. This translates to a medical practitioner-to-population ratio of 1:343². There were 18,316³ registered medical practitioners holding valid practising certificates (PCs) as at 31 December 2024, including 734 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration, from 2020 to 2024.

Figure 1: Number of Medical Practitioners on Full and Provisional Registration and Total Number of Registered Medical Practitioners (Years 2020 to 2024)



Note: Breakdown of Conditional and Temporary registration types are not shown on this chart.

¹ Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
² This is based on a total population size of 6,036,860 (correct as at September 2024) (source: [Department of Statistics Singapore](#)).
³ This number includes all medical practitioners on full, conditional, provisional and temporary registration (service) with valid practising certificates.

Table 1 shows the total number of medical practitioners who were holding valid PCs as at 31 December 2024, by type of registration and employment sector.

Table 1: Total Number of Medical Practitioners with Valid PCs – by Type of Registration and Employment Sector

Registration Type	Public Sector	Private Sector	Total
Full Registration	9,520	6,049	15,569
Conditional Registration	1,657	100	1,757
Provisional Registration	734	-	734
Temporary Registration*	244	12	256
Total	12,155	6,161	18,316

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.

Table 1-1 shows the breakdown of the total number of medical practitioners by residential status and place of training in the public and private sectors. Table 1-2 shows the breakdown of the total number of medical practitioners by employment sector and specialist status. Table 1-3 shows the breakdown of the total number of medical practitioners by employment sector and registered family physician status.

Table 1-1: Number of Medical Practitioners by Residential Status, Training and Employment Sector

Residential Status: Singapore Citizens - SC, Permanent Residents - PR, Non-Residents - NR
 Training (based on basic medical qualification): Local trained - LT, Foreign trained - FT

Registration Type	Public Sector						Public Sector Total	Private Sector						Private Sector Total	Total
	SC		PR		NR			SC		PR		NR			
	LT	FT	LT	FT	LT	FT		LT	FT	LT	FT	LT	FT		
Full Registration	6,164	1,770	242	1,103	53	188	9,520	3,765	1,354	168	650	9	103	6,049	15,569
Conditional Registration	24	705	1	453	4	470	1,657	2	15	-	36	-	47	100	1,757
Provisional Registration	496	98	6	6	21	107	734	-	-	-	-	-	-	-	734
Temporary Registration*	-	2	-	8	-	234	244	-	-	-	8	-	4	12	256
Total	6,684	2,575	249	1,570	78	999	12,155	3,767	1,369	168	694	9	154	6,161	18,316

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.

Table 1-2: Number of Medical Practitioners by Employment Sector and Specialist Status

Registration Type	Non-Specialist		Non-Specialist Total	Specialist		Specialist Total	Total
	Public	Private		Public	Private		
Full Registration	4,764	3,729	8,493	4,756	2,320	7,076 [#]	15,569
Conditional Registration	1,538	95	1,633	119	5	124	1,757
Provisional Registration	734	-	734	-	-	-	734
Temporary Registration*	244	12	256	-	-	-	256
Total	7,280	3,836	11,116 (60.7%)	4,875	2,325	7,200 (39.3%)	18,316 (100%)

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.

[#] 42 specialists are also registered family physicians. Amongst them, 25 are in the public sector and 17 are in the private sector.

Table 1-3: Number of Medical Practitioners by Employment Sector and Registered Family Physician Status

Registration Type	Registered Family Physician		Registered Family Physician Total
	Public	Private	
Full Registration	818	1,856	2,674 [#]
Conditional Registration	12	8	20
Total	830	1,864	2,694

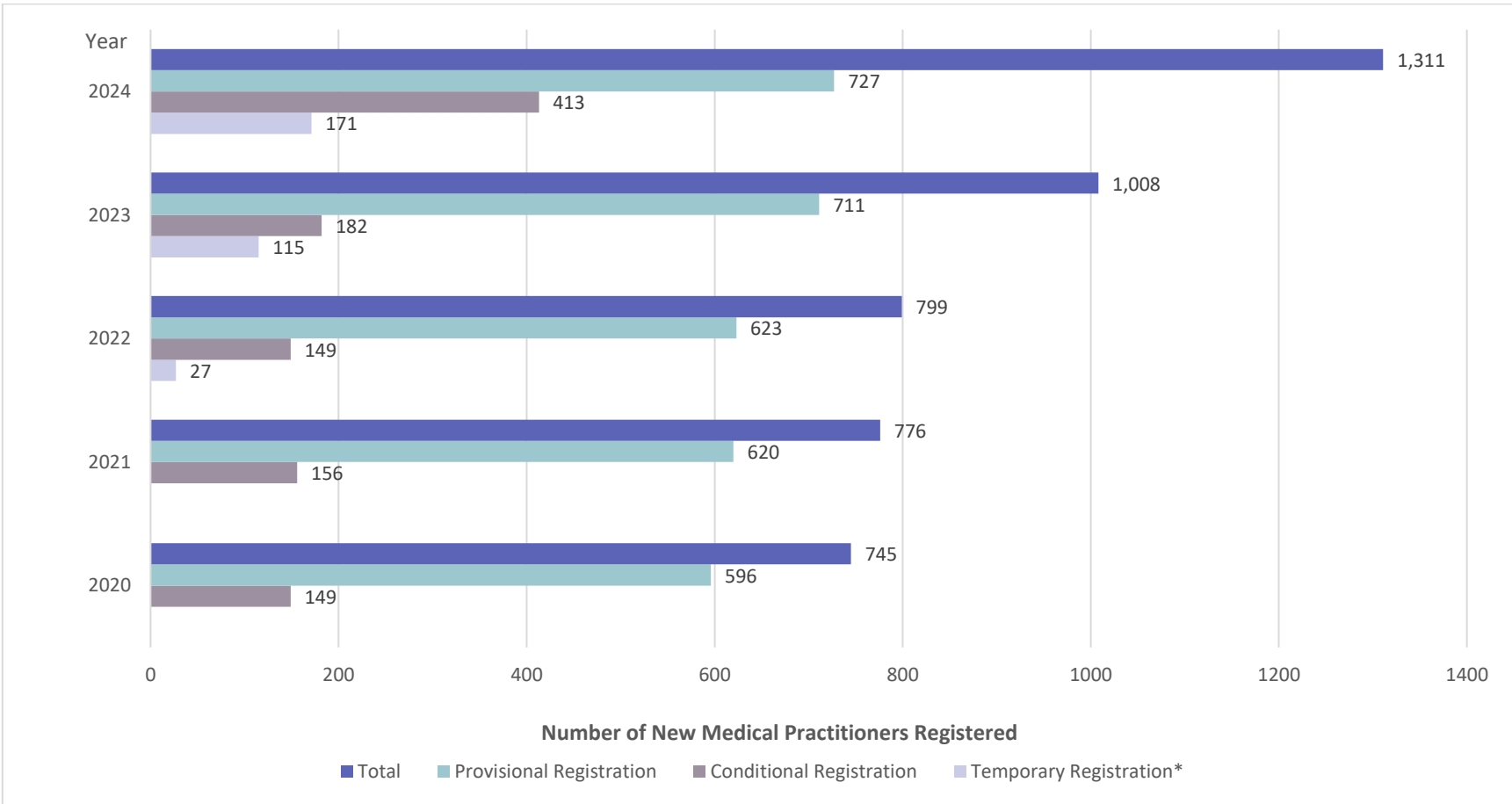
[#] 42 specialists are also registered family physicians.

New Medical Registrations in 2024

In 2024, the SMC processed 2,894 applications for registration. Of these, 1,535 applications were for new registrations, and the remaining 1,359 applications were for other purposes, such as for change of employer and conversion to different categories of registration.

Figure 2 shows the number of new registrations by type of registration between 2020 and 2024.

Figure 2: New Registrations[#] by Type of Registration (Years 2020 to 2024)

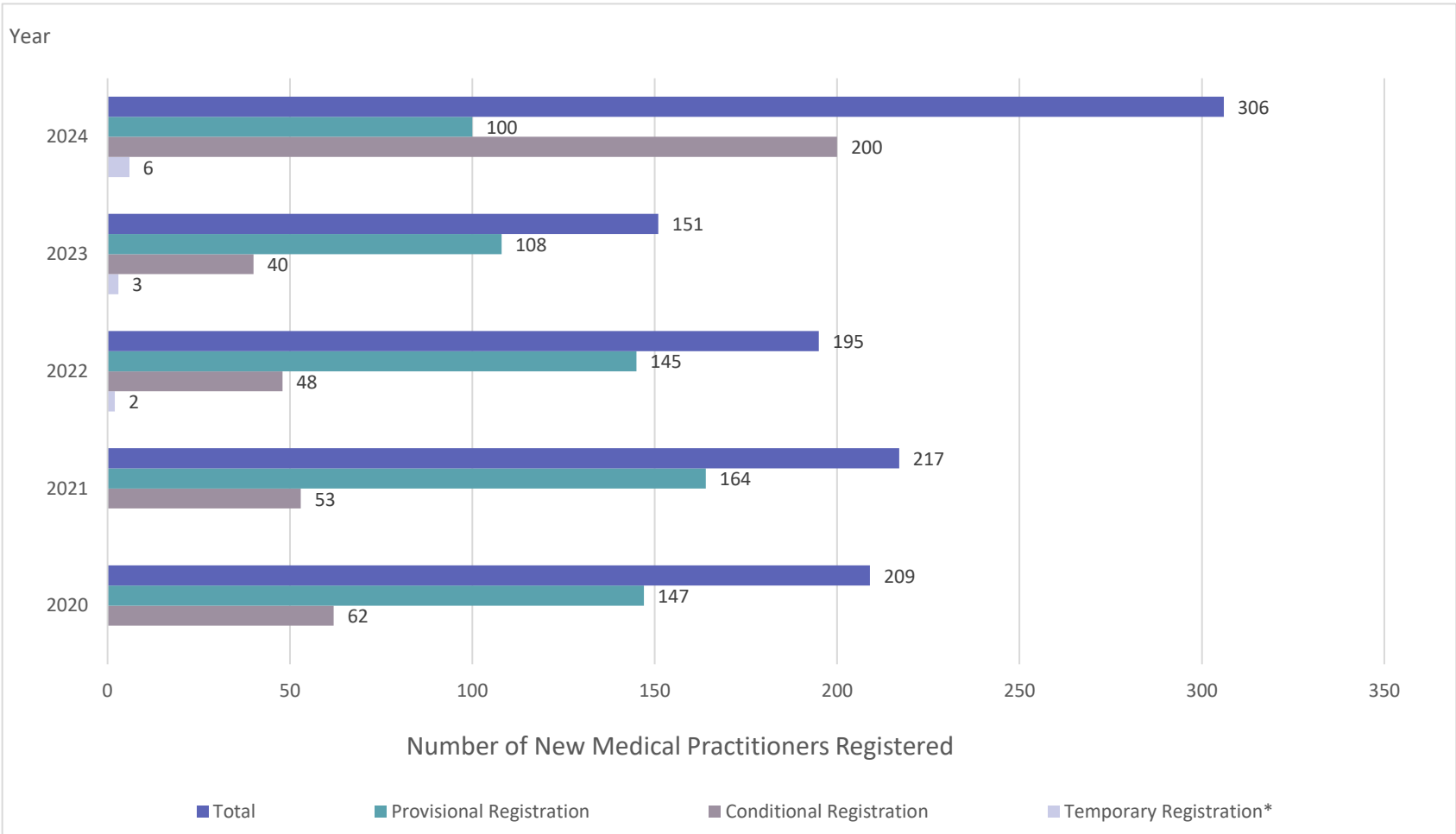


[#] Does not include conversion cases (e.g. a medical practitioner who converted from provisional to conditional would not be considered a new registrant).

^{*} Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.

Figure 2-1 shows the number of foreign-trained Singapore Citizens (SCs) and Permanent Residents (PRs) who had returned to Singapore to practise, by type of registration.

Figure 2-1: New Registrations of Foreign-trained SCs and PRs



* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.

Provisional Registration

Of the 727 new medical practitioners granted provisional registration in 2024, 307 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore; 64 were Duke-NUS Medical School graduates; and 145 were graduates from the Lee Kong Chian School of Medicine, Nanyang Technological University, Singapore. There were 211 graduates from foreign universities who were granted medical registration to undergo housemanship training in the public hospitals for one year.

Conditional Registration

In 2024, 413 foreign-trained medical practitioners were given conditional registration and among these, 388 were non-specialists (94%) and 25 were specialists (6%). Out of the 413 medical practitioners, 183 were Singapore Citizens (44%), 27 were Permanent Residents (7%) and 203 were Non-Residents (49%).

Temporary Registration

Among the 374 new medical practitioners registered under temporary registration in 2024, 171 were employed to work under supervision for service provision in public hospitals or institutions to ease manpower issues. 196 were foreign-trained medical practitioners accepted for

postgraduate training/research in Singapore, and they comprised 173 Clinical Fellows, 19 Clinical Observers and 4 Clinical Research Fellows. 7 were visiting experts who were invited by the hospitals and medical organisations to provide short-term training and consultancy.

Specialists Register

There were 7,200⁴ specialists on the Register of Specialists as at 31 December 2024. They represented 39.3% of the 18,316 medical practitioners registered in Singapore. The number of new specialists registered during the year was 311. The total number of specialists had increased by 3.5% from 2023. The breakdown of new specialist registrations by place of training⁵ and employment sector in 2024 is shown in Table 2.

Table 2: New Specialist Registrations by Residential Status, Location of Training and Employment Sector in 2024

Location of Training	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Local Trained	230	46	3	279	-	-	-	-	279
Foreign Trained	6	6	18	30	1	1	-	2	32
Total	236	52	21	309	1	1	-	2	311

Of the 7,200 specialists, 6,469 (90%) had been registered in a single main specialty while 79 (1%) had a sub-specialty without a main specialty. Table 3-1 shows the distribution of specialists registered across specialties, and/or sub-specialties. Table 3-2 shows the breakdown of the total number of specialists including those who have registered in two or more specialties/sub-specialties by employment sector.

Table 3-1: Distribution of Specialists Registered in Single or Multiple Specialties, Including Sub-specialties

Number of Specialty / Specialties	Number
1 specialty only	6,469
1 sub-specialty only	79
2 specialties only	99
3 specialties only	1
1 specialty + 1 sub-specialty	517
1 specialty + 2 sub-specialties	6
2 specialties + 1 sub-specialty	29
Total	7,200

⁴ This number includes all medical practitioners on full and conditional registration.

⁵ Based on specialty training.

Table 3-2: Number of Specialists by Specialties (including those registered in two or more Specialties or Sub-Specialties) by Employment Sector

Registered Specialty [35]	Public Sector		Private Sector		Total
	Number	%	Number	%	
Anaesthesiology	418	66.7%	209	33.3%	627
Cardiology	199	65.0%	107(1)	35.0%	307
Cardiothoracic Surgery	46	70.8%	19	29.2%	65
Dermatology	90	52.6%	81	47.4%	171
Diagnostic Radiology	369	75.6%	119(2)	24.4%	490
Emergency Medicine	266	92.7%	21	7.3%	287
Endocrinology	121(3)	77.6%	35(1)	22.4%	160
Gastroenterology	142	67.0%	70(2)	33.0%	214
General Surgery	277(1)	58.7%	195	41.3%	473
Geriatric Medicine	160(3)	89.9%	18(1)	10.1%	182
Haematology	74	77.9%	21(2)	22.1%	97
Hand Surgery	40	64.5%	22(1)	35.5%	63
Infectious Diseases	89(2)	83.2%	18	16.8%	109
Internal Medicine	198(70)	82.8%	41(17)	17.2%	326
Medical Oncology	109(1)	66.1%	56	33.9%	166
Neurology	119	80.4%	29	19.6%	148
Neurosurgery	46	66.7%	23	33.3%	69
Nuclear Medicine	18(6)	60.0%	12(1)	40.0%	37
Obstetrics & Gynaecology	138	36.8%	237	63.2%	375
Occupational Medicine	29	70.7%	12	29.3%	41
Ophthalmology	202	60.7%	131	39.3%	333
Orthopaedic Surgery	204(1)	57.3%	152	42.7%	357
Otorhinolaryngology	93	52.5%	84	47.5%	177
Paediatric Medicine	340(1)	65.3%	181	34.7%	522
Paediatric Surgery	16(1)	64.0%	9	36.0%	26
Pathology	175	82.5%	37	17.5%	212
Plastic Surgery	44	47.8%	48	52.2%	92
Psychiatry	205	68.1%	96	31.9%	301
Public Health	77(4)	59.2%	53	40.8%	134
Radiation Oncology	46	66.7%	23	33.3%	69
Rehabilitation Medicine	61(1)	87.1%	9	12.9%	71
Renal Medicine	114(1)	78.1%	32	21.9%	147
Respiratory Medicine	153(1)	81.8%	34(1)	18.2%	189
Rheumatology	61(4)	76.3%	19(1)	23.8%	85
Urology	75	58.1%	54	41.9%	129
Sub Total	4,814 (99)[†]	67.6%	2,307 (30)	32.4%	7,121 (129)[†]
Registered Sub-Specialty [10]					
Aviation Medicine	3(14)	50.0%	3(10)	50.0%	30
Intensive Care Medicine	4(213)	100.0%	(103)	0.0%	320
Neonatology	2(40)	100.0%	(30)	0.0%	72
Palliative Medicine	35(40)	85.4%	6(7)	14.6%	88
Sports Medicine	17(4)	65.4%	9(7)	34.6%	37
Paediatric Cardiology	(9)	0.0%	(9)	0.0%	18
Paediatric Gastroenterology	(11)	0.0%	(3)	0.0%	14
Paediatric Haematology & Oncology	(14)	0.0%	(4)	0.0%	18
Paediatric Intensive Care	(22)	0.0%	(0)	0.0%	22
Paediatric Nephrology	(9)	0.0%	(3)	0.0%	12
Sub Total	61 (373)^Φ	77.2%	18 (173)^Φ	22.8%	79 (546)^Φ
Total	4,875 (446) [^]	67.7%	2,325 (200) [^]	32.3%	7,200 (646) [^]

Note: This table includes all medical practitioners on full and conditional registrations.

[†] There was 1 specialist with three registered specialties.

^Φ There were 6 specialists with one registered specialty and two registered sub-specialties. 3 were in the public sector and 3 were in the private sector.

[^] There were 29 specialists with two registered specialties and one registered sub-specialty. 26 were in the public sector and 3 were in the private sector.

() Figures in parenthesis refer to the number of medical practitioners who had registered that specialty/sub-specialty as their second specialty. For example, there were 61 specialists in the public sector with Rheumatology as their first specialty and 4 specialists in the public sector with Rheumatology as their second specialty.

In addition, Table 4 shows the total number of specialists in each specialty, including those who were registered in more than one specialty or sub-specialty as at 31 December of each year, from 2020 to 2024. Previously, if a specialist had multiple specialties registered (e.g. respiratory medicine and intensive care medicine), only his first specialty (respiratory medicine) was included.

Over the past five years, the top three specialties with the largest increase in numbers were Anaesthesiology, Diagnostic Radiology and Paediatric Medicine. In terms of percentage, Neurosurgery, Geriatric Medicine and Rehabilitation Medicine saw the biggest percentage growth in the number of specialists registered.

Table 4: Total Number of Specialists in each Specialty including those who have registered in more than one Specialty or Sub-Specialty (Years 2020 to 2024)

Registered Specialty [35]	2020	2021	2022	2023	2024	Comparison between 2020 and 2024	
						Increase	%
Anaesthesiology	537	566	591	606	627	90	16.8%
Cardiology	266	276	286	295	307	41	15.4%
Cardiothoracic Surgery	56	63	65	64	65	9	16.1%
Dermatology	142	148	155	163	171	29	20.4%
Diagnostic Radiology	411	441	446	469	490	79	19.2%
Emergency Medicine	224	234	253	268	287	63	28.1%
Endocrinology	143	145	151	158	160	17	11.9%
Gastroenterology	169	180	190	202	214	45	26.6%
General Surgery	401	428	447	465	473	72	18.0%
Geriatric Medicine	132	152	162	169	182	50	37.9%
Haematology	82	86	89	92	97	15	18.3%
Hand Surgery	51	54	56	60	63	12	23.5%
Infectious Diseases	88	92	99	104	109	21	23.9%
Internal Medicine	265	288	297	310	326	61	23.0%
Medical Oncology	141	148	155	161	166	25	17.7%
Neurology	111	123	134	140	148	37	33.3%
Neurosurgery	50	56	57	64	69	19	38.0%
Nuclear Medicine	33	34	35	38	37	4	12.1%
Obstetrics & Gynaecology	350	359	366	375	375	25	7.1%
Occupational Medicine	43	42	40	42	41	-2	-4.7%
Ophthalmology	300	307	314	322	333	33	11.0%
Orthopaedic Surgery	300	318	341	351	357	57	19.0%
Otorhinolaryngology	157	167	171	173	177	20	12.7%
Paediatric Medicine	444	465	488	508	522	78	17.6%
Paediatric Surgery	25	25	26	26	26	1	4.0%
Pathology	180	184	189	198	212	32	17.8%
Plastic Surgery	80	85	86	90	92	12	15.0%
Psychiatry	263	277	287	298	301	38	14.4%
Public Health	128	132	132	134	134	6	4.7%
Radiation Oncology	64	65	66	67	69	5	7.8%
Rehabilitation Medicine	52	55	62	65	71	19	36.5%
Renal Medicine	121	132	140	140	147	26	21.5%
Respiratory Medicine	149	163	173	181	189	40	26.8%
Rheumatology	74	81	82	82	85	11	14.9%
Urology	113	120	125	129	129	16	14.2%

Registered Sub-Specialty [10]							
Aviation Medicine	28	27	28	29	30	2	7.1%
Intensive Care Medicine	260	266	283	301	320	60	23.1%
Neonatology	68	69	68	70	72	4	5.9%
Palliative Medicine	73	75	78	82	88	15	20.5%
Sports Medicine	29	29	32	36	37	8	27.6%
Paediatric Cardiology	17	16	18	18	18	1	5.9%
Paediatric Gastroenterology	11	11	13	13	14	3	27.3%
Paediatric Haematology & Oncology	19	19	19	19	18	-1	-5.3%
Paediatric Intensive Care	20	22	22	24	22	2	10.0%
Paediatric Nephrology	12	12	12	12	12	0	0.0%

Table 5 shows the breakdown of specialists by residential status in public and private sectors. About 67.7% of specialists were practising in the public sector, while 32.3% were in private practice.

Table 5: Number of Specialists by Registration Type, Residential Status and Employment Sector

Registration Type	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Full Registration	3,722	882	152	4,756	1,919	350	51	2,320	7,076
Conditional Registration	33	39	47	119	2	2	1	5	124
Total	3,755	921	199	4,875	1,921	352	52	2,325	7,200

Family Physicians Register

Registered medical practitioners were considered for entry into the Family Physicians Register through the degree/diploma route. Table 6-1 shows the breakdown of registered family physicians by the routes of entry and employment sectors.

Table 6-1: Registered Family Physicians by Route of Entry and Employment Sector in 2024

Routes of Entry	Public Sector	Private Sector	Total
Degree / Diploma Route	789	1,177	1,966
Practice Route [^]	41	687	728
Total	830	1,864	2,694[#]

[^] Entry into the Register of Family Physicians through the practice route was closed with effect from 31 December 2013.

[#] 42 specialists were also registered family physicians.

Table 6-2 shows the breakdown of registered family physicians by employment sectors as at 31 December of each year, from 2020 to 2024.

Table 6-2: Registered Family Physicians by Employment Sector (Years 2020 to 2024)

						Comparison between 2020 and 2024	
Employment Sector	2020	2021	2022	2023	2024	Increase	%
Public Sector	614	696	746	773	830	216	35.2%
Private Sector	1,561	1,616	1,707	1,794	1,864	303	19.4%

CONTINUING MEDICAL
EDUCATION

Number of Processed Applications and Credit Claims for 2024

In 2024, the SMC processed a total of 61,398 accreditation applications and credit claims from Categories 1A, 1B, 1C, 2, 3A and 3B.

Table 7 shows the breakdown of CME activities by categories.

Table 7: Total Number of Processed Applications and Credit Claims by Categories

Category	Approved	Rejected / Withdrawn	Total
1A	2,034	90	2,124
1B	4,014	320	4,334
1C	2,345	363	2,708
2	906	159	1,065
3A	15,818	903	16,721
3B	33,434	1,012	34,446
Total	58,551	2,847	61,398

- Cat 1A: Pre-approved established programmes such as grand ward rounds and teaching / tutorial sessions.
- Cat 1B: Locally held events such as scientific meetings, conferences, seminars and workshops.
- Cat 1C: Overseas events such as scientific meetings, conferences, seminars and workshops.
- Cat 2: Publication / editorial work / presentation of original paper or poster.
- Cat 3A: Self-study from refereed journals, audio-visual media and online education programmes.
- Cat 3B: Distance learning through interactive structured CME programme with verifiable self-assessment.

Renewal of Practising Certificate

6,696 (98.8%) of the 6,775 fully and conditionally registered medical practitioners who were due to renew their practising certificates (PCs) by 31 December 2024 renewed them successfully. There were 79 (1.2%) medical practitioners who did not renew their PCs. The reasons for non-renewal of PC are summarised in the table below.

Table 8: Reasons for Non-Renewal of Practising Certificate

Reasons for Non-Renewal of Practising Certificate	Number	Percentage
Retired or Stopped Practising Medicine	10	12.7%
Residing, Working or Studying Overseas	20	25.3%
Did Not Meet Requirement to Renew PC	49	62.0%
Total	79	100%

Supervision of Conditionally and Temporarily Registered Doctors

Foreign-trained doctors are registered under Conditional or Temporary registration to practise medicine in Singapore. All conditionally and temporarily registered doctors must be supervised by SMC-approved supervisors who are fully registered and of appropriate seniority in the institution or department. The SMC Supervisory Framework specifies the conditions or restrictions of practice and progressive levels of supervision. Supervision includes assessment of the doctors' performance based on regular assessment reports submitted by their supervisors to SMC. Multi-rater feedback in the early supervision period is also used to review the doctor's performance by colleagues and peers.

A conditionally registered doctor must be assessed by more than one SMC-approved supervisor during the stipulated period of conditional registration before full registration can be obtained. All SMC-approved supervisors must undergo the standard training in the institutions to enable them to properly assess the performance of the conditionally and temporarily registered doctors. Supervisors are expected to check with colleagues who work together with the supervisee to assess their performance for the listed domains in the Assessment Report. Each domain in the assessment is critical for satisfactory performance. All borderline or unsatisfactory reports must include the reason(s) to justify the rating.

Levels of Supervision

Supervision starts with the most intensive Level 1 supervision to identify performance issues early. The employer or Head of Department should request SMC to progress the doctor to the next level of supervision (Level 2) immediately after six months if there are no issues with performance and the safety of the doctor at Level 1 supervision. Level 3 supervision is for those doctors who can practise safely with minimal supervision. As the institution or department knows the doctor best, the application to progress to the next level of supervision is submitted by the employer/institution. However, for those whose successive supervisory assessment reports are consistently satisfactory, SMC can take the initiative to progress them up to Level 2 supervision should the employer or institution repeatedly fail to submit a request for progression. Eligible doctors can apply for full registration after the

doctor has completed the stipulated period of supervision under at least Level 2 supervision and taken the SMC Physician's Pledge.

Doctors Whose Performance is not Satisfactory

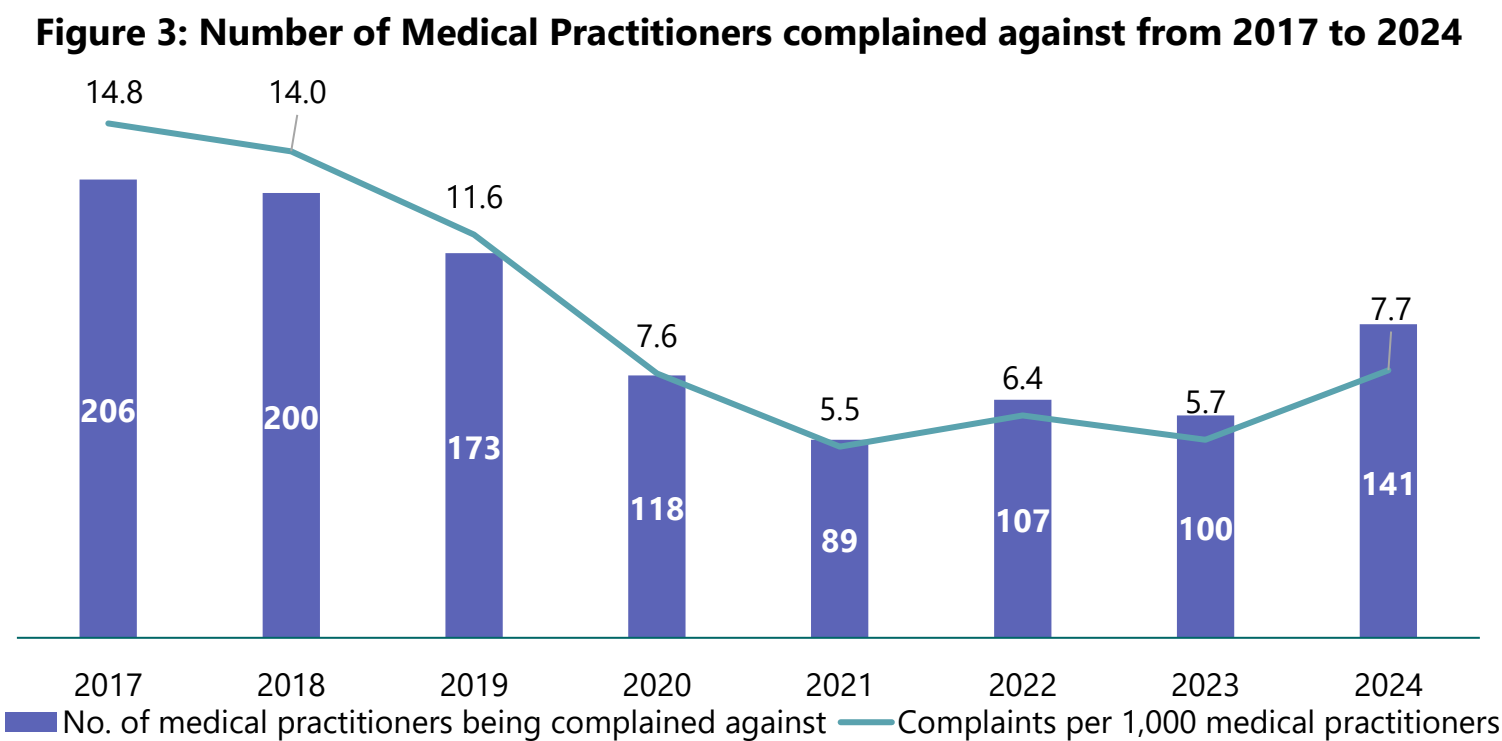
For a small number of doctors whose performance is assessed to be not satisfactory by SMC, letter(s) of advice will be sent to the doctor and the employer for remediation of their performance. The employer will be required to undertake the performance improvement plan to remediate the inadequacies or lack of competency of the doctor and submit follow-up reports to SMC. Such doctors must work with his/her supervisors to improve their performance and competency to be safe doctors and will be monitored by SMC.

PROFESSIONAL CONDUCT

Complaints Lodged with the Medical Council

The Medical Council received 101 new complaints against 141 medical practitioners in 2024 - a 14.8% increase from 88 new complaints against 100 medical practitioners in 2023. In addition to the 101 new complaints received in 2024, there were 70⁶ ongoing inquiries into complaints received in previous years. The Medical Council processed a total of 171 complaints in 2024.

Figure 3 shows the number of medical practitioners who received complaints during the period from 2017 to 2024.



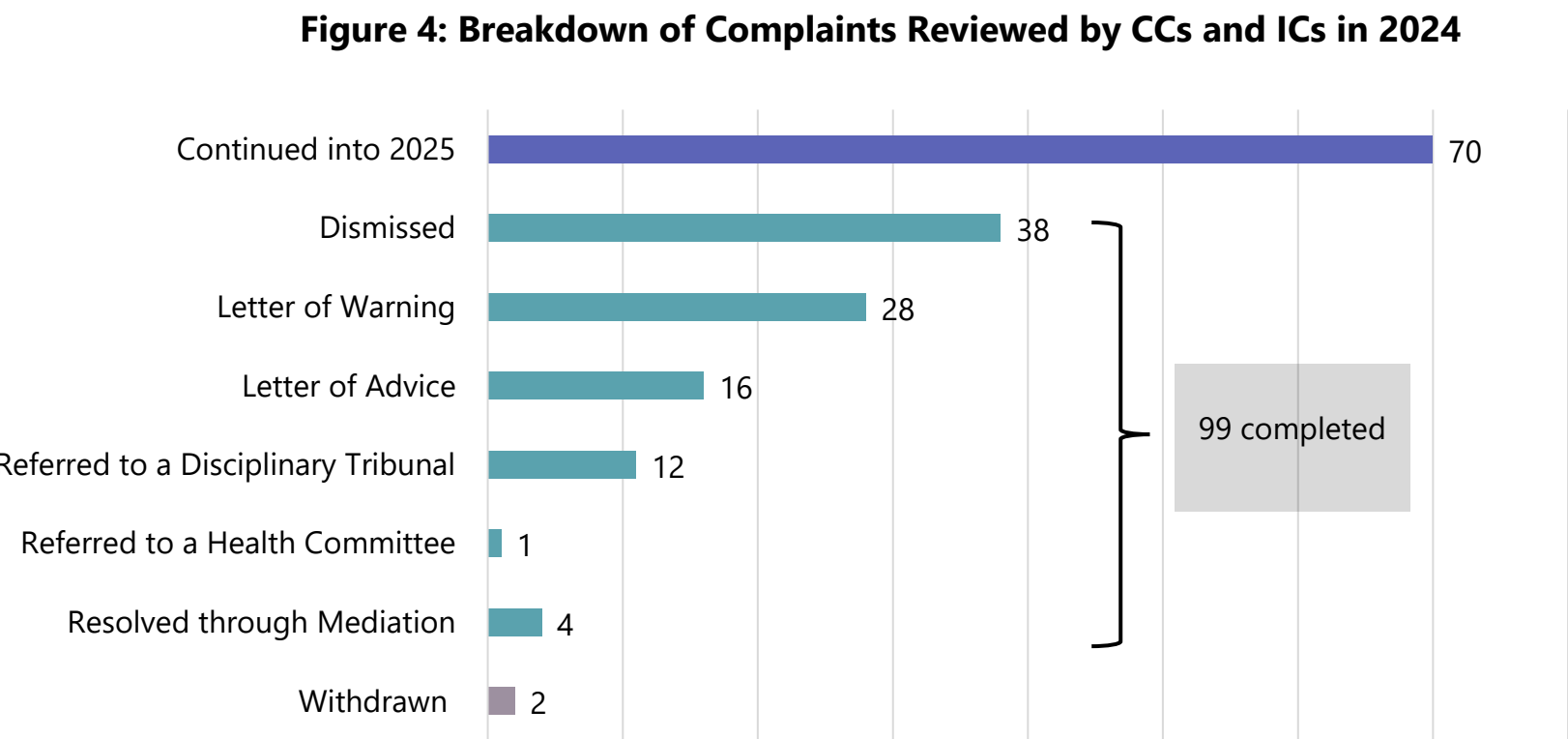
Out of the 171 complaints reviewed by Inquiry Committees ("**ICs**"), Complaint Committees ("**CCs**") and Review Committees ("**RCs**") in 2024, two complaints were withdrawn, inquiries into 99 complaints were completed, and inquiries into 70⁷ complaints continued into 2025.

⁶ Of these, 66 were continued from past years. The four remaining cases were originally concluded in 2023 but subsequently placed before RCs in 2024 following receipt of requests to review decisions made by CCs.

⁷ Of these, three cases were placed before RCs following receipt of requests to review decisions made by CCs. Upon review, one RC directed a CC to conduct further inquiry / rehear the complaint in accordance with section 56(4)(b) of the MRA. The remaining two cases were still pending the outcome of the RCs' review as at end-2024.

Of the 99 complaints completed by ICs, CCs and RCs, 38 were dismissed, 16 were issued letters of advice, 28 were issued letters of warning, four were successfully resolved through mediation, 12⁸ were referred to Disciplinary Tribunals ("**DTs**")⁹ and one was referred to a Health Committee ("**HC**")¹⁰.

Figure 4 shows the detailed breakdown of the 171 complaints reviewed by CCs and ICs in 2024.



⁸ Of these, four were referred to DTs by CCs under the Medical Registration Act 1997 [2014 Rev Ed] ("**old MRA**") while eight were referred to DTs by the Council under the amended Medical Registration Act 1997 which came into force on 1 July 2022 ("**MRA**") following the Council's acceptance of the CCs' recommendations.

⁹ A DT inquiry is a quasi-criminal proceeding held to determine whether a medical practitioner is guilty of the charge(s) before the DT and, if so, the appropriate punishment.

¹⁰ A HC inquiry is held to determine whether the fitness of a medical practitioner to practise medicine is impaired by reason of his physical or mental condition.

Please see Table 9 for the detailed categories and outcomes of complaints processed by the Medical Council in 2024.

Table 9: Categories of Complaints Processed in 2024 including complaints carried over from past years

Categories of Complaints based on Key Allegations ⁺	Past year complaints carried over to 2024	Complaints received in 2024	Total number of complaints received from 2017 to 2024	CC Outcomes							
				No Formal Inquiry					Referred / Recommended for referral to a DT	Referred to HC	Continued into 2025
				Withdrawn	Dismissed	Mediation	Letter of Advice	Letter of Warning			
(A) Breach of Guidelines on Aesthetic Practice	2	6	8	0	0	0	0	8	0	0	0
(B) Breach of medical confidentiality	2	0	2	0	0	0	0	1	0	0	1
(C) Delay in treatment	1	0	1	0	1	0	0	0	0	0	0
(D) Excessive / Inappropriate prescription of drugs	16	3	19	0	1	0	2	5	4	0	7
(E) False / Inappropriate certification	0	28	28	0	2	0	2	5	1	0	18
(F) Misdiagnosis	6	16	22	2	8	1	2	1	0	0	8
(G) No / Inappropriate / Inadequate Informed consent	5	17	22	0	9	0	1	0	1	1	10
(H) Non-evidence-based practices / Practices not generally accepted by the profession	1	3	4	0	0	0	0	0	1	0	3
(I) Outrage of modesty / Sexual relationship with patient / Other sexual offences	1	2	3	0	1	0	0	1	0	0	1
(J) Overcharging / Improper charging	2	3	5	0	2	0	0	0	0	0	3
(K) Professional negligence / Incompetence	14	1	15	0	3	1	3	2	3	0	3
(L) Providing false or misleading information / False declaration	3	2	5	0	1	0	0	1	0	0	3
(M) Rudeness / Attitude / Communication issues	12	21	33	0	15	1	3	2	0	0	12
(N) Unnecessary / Inappropriate treatment	14	24	38	0	10	2	3	3	1	0	19
(O) Other complaints ¹¹	3	2	5	0	0	0	1	1	0	0	3
(P) Conviction in Court	2	1	3	0	0	0	0	2	1	0	0
Total	83⁺	129⁺	213⁺	2⁺	53⁺	5⁺	17⁺	32⁺	12⁺	1⁺	91⁺
Percentage	-	-	100.0%	0.9%	25.0%	2.3%	8.0%	15.0%	5.6%	0.5%	42.7%

⁺ Includes complaints involving allegations belonging to two or more different categories. For the number of unique cases, please refer to Figure 4.

¹¹ These complaints relate to a variety of issues outside of the specified categories. Of the five complaints in this category, one relates to not providing medical leave after surgery, one involved conflict of financial interest, one involved violation of employment conditions, one involved making of fraudulent claims and one involved inappropriate record keeping.

Formal Inquiries

In 2024, a total of 10 inquiries¹² were concluded by DTs, HC and Interim Orders Committees (“**IOC**”) and two appeals against decisions of DTs were concluded by the Court of Three Judges (“**C3J**”).

Table 10 provides an overview of the nature and outcomes of the inquiries and appeals concluded in 2024.

Table 10: Summary of Inquiries and Appeals in 2024

Nature of Complaint	Appeals concluded in 2024	Inquiries concluded in 2024						
		Total	Charges Withdrawn / Disciplinary Proceedings Discontinued	Restricted Practice / Conditional Registration	Censure & Suspension	Censure, Fine & Suspension	Acquitted	Appealed to C3J against DT’s decision
(A) Breach of SMC Code of Ethics / Professional Misconduct		3	1	-	1	-	1	-
(B) Conviction in Court (Outrage of Modesty)		1	-	-	1	-	-	-
(C) Providing False or Misleading Information / False Declaration		1	-	-	-	1	-	-
(D) Professional Negligence / Incompetence		1	-	-	1	-	-	-
(E) Excessive / Inappropriate Prescription of Drugs	2	1	-	-	1	-	-	-
(F) Fitness to Practice		2	1	1	-	-	-	-
(G) Other Complaints		1	-	-	-	-		
Total	2	10	2	1	4	1	1	1
Percentage	-	100%	20%	10%	40%	10%	10%	10%

The seven inquiries and two appeals¹³ concluded in 2024 are briefly summarised below. The summaries of three cases are not provided as (a) two of the cases (one DT inquiry and one Interim Orders Committee (“**IOC**”) inquiry) involving the same respondent doctor were discontinued; and (b) one case is pending decision by the C3J. The summary of the case which concluded in 2023 but is still pending decision by the C3J as at end-2024 is not included as well. The detailed Grounds of Decision for the DT inquiries can be found on the SMC’s [website](#).

¹² Out of the 10 cases concluded, eight inquiries were concluded by DTs, one inquiry was held by a HC and one inquiry was held by an IOC. Of the eight concluded DTs - one case was discontinued following the HC’s decision to remove the doctor’s name from Part I of the Register and added to Part II of the Register i.e., doctor be registered with conditional registration. Due to medical confidentiality, HCs’ Grounds of Decisions are not published.

¹³ The C3J’s written judgments were published on the LawNet by the Singapore Academy of Law.

(A) Breach of SMC Code of Ethics

Case 1 | Dr YKH

Dr YKH was referred to a DT for a formal inquiry as his care and management of the patient had fallen below the standard expected of medical practitioners and that the departure in question was sufficiently egregious to amount to professional misconduct.

Dr YKH faced two charges of professional misconduct under section 53(1)(d) of the MRA in relation to his clinical management of his patient wherein (i) he failed to provide competent and appropriate care and/or to exercise due care in the patient when he failed to consider the possibility of intermittent testicular torsion and excluded testicular torsion as a differential diagnosis without prior urgent referral of the patient to the Accident & Emergency department of a hospital or a specialist; and (ii) he failed to provide adequate information to the Patient (then a minor), and/or his parents, on his medical condition.

Following a Newton hearing¹⁴ convened to hear parties' disputes in relation to the factual issues in respect of the first charge, Dr YKH pleaded guilty to the first charge, with the second charge taken into consideration for the purpose of sentencing.

DT's decision:

- Dr YKH be suspended from practice for a period of 12 months
- Dr YKH be censured
- Dr YKH to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr YKH to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

Case 2 | Dr A

After considering the complainant's appeal against the CC's decision to dismiss the complaint, Dr A was referred to a DT for a formal inquiry by the Minister for Health. Two charges and two alternative charges were preferred against Dr A for professional misconduct under section 53(1)(d) of the MRA in relation to breach of sections 4.1.1.1, 4.1.1.6, 4.1.2 and 4.2.5.1 of the 2002 Edition of the SMC Ethical Code and Ethical Guidelines. Dr A claimed trial to the four charges.

¹⁴ A Newton hearing is a legal procedure which is requested when the respondent pleads guilty to an offence but disputes the facts relevant for sentencing. It is specifically convened for the purpose of resolving the dispute of fact which would be relevant for sentencing.

Having fully considered all the facts and circumstances, as well as the respective submissions of the parties, the DT found that the Counsel of the SMC had not proven beyond reasonable doubt and accordingly found and determined that Dr A was not guilty of professional misconduct under section 53(1)(d) of the MRA.

DT's decision:

- Dr A was found not guilty
- Grounds of Decision (with all identities including Dr A's be redacted) be published

(B) Conviction in Court (Outrage of Modesty)

Case 3 | Dr CHY

Dr CHY was referred to a DT for a formal inquiry in accordance with section 49(2)(b) of the MRA for bringing disrepute to the medical profession for engaging in an improper act or conduct in relation to his attempt to record a female doctor without her consent using his mobile phone while she was taking a shower. Dr CHY pleaded guilty to the single charge preferred against him under section 53(1)(c) of the MRA.

DT's decision:

- Dr CHY be suspended from practice for a period of three months
- Dr CHY be censured
- Dr CHY to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr CHY to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

(C) Providing False or Misleading Information / False Declaration

Case 4 | Dr WYM

Dr WYM was referred to a DT for a formal inquiry for failing (i) to declare to the SMC his involvement in a pending court case in Hong Kong prior to his conviction by the Eastern Magistrates' Courts on 17 November 2024; (ii) to declare to the SMC his convictions on 17 November 2024 by the Eastern Magistrates' Courts for his 2015 and 2017 Practising Certificate renewal applications; and (iii) to declare to the Medical Council of Hong Kong ("MCHK") his criminal conviction and the various SMC disciplinary proceedings in Singapore during the period of 2010 to 2015. Dr WYM claimed trial to the two charges preferred against him under section 53(1)(c) of the MRA for falsely declaring to the SMC that he had not been

convicted of any offences in Singapore or elsewhere in his 2015 and 2017 renewal applications, and failing to declare his convictions in Singapore to the MCHK.

Having fully considered all the facts and circumstances, as well as the respective submissions of the parties, the DT convicted Dr WYM of both charges and found him guilty of improper act or conduct which brought disrepute to the medical profession under section 53(1)(c) of the MRA.

DT's decision:

- Dr WYM be suspended from practice for a period of six months in respect to the first charge
- Dr WYM be fined \$36,000 in respect to the second charge
- Dr WYM be censured
- Dr WYM to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr WYM to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

(D) Professional Negligence / Incompetence

Case 5 | Dr CYHC

Dr CYHC was referred to a DT for a formal inquiry for (i) failing to obtain informed consent from the patient; and (ii) performing a sub-standard surgical procedure which resulted in an adverse outcome for the patient. Two professional misconduct charges under section 53(1)(d) of the MRA and two alternate charges under section 53(1)(e) of the MRA for Dr CYHC's failure to provide the professional service of the quality reasonably to expect of him were preferred against him.

Dr CYHC pleaded guilty to an amended second charge, with the amended alternate first charge taken into consideration for the purpose of sentencing.

DT's decision:

- Dr CYHC be suspended from practice for a period of 12 months
- Dr CYHC be censured
- Dr CYHC to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr CYHC to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

(E) Excessive / Inappropriate Prescription of Drugs

Case 6 | Dr OTH

Dr OTH was referred to a DT for a formal inquiry for his failure to perform adequate clinical evaluation and maintain adequate documentation and inappropriate prescription of benzodiazepines/other hypnotics to his patient.

Dr OTH pleaded guilty to the three charges for professional misconduct under section 53(1)(d) of the MRA preferred against him.

DT's decision:

- Dr OTH be suspended from practice for a period of eight months
- Dr OTH be censured
- Dr OTH to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr OTH to submit an undertaking to complete further education and/or training in the management of persons with anxiety, depression and insomnia whenever the education/training sessions are available for the next two years, save where Dr OTH may not be able to attend such education/training sessions due to reasons beyond his control
- Dr OTH to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

(F) Fitness to Practise

Case 7 | Dr B

Dr B was referred to a DT for a formal inquiry in relation to a complaint against him alleging that Dr B had denied the patient his right to proper care and medical leave after spine surgery following a fall of 5 metres. During the DT inquiry, the SMC received a statement from Dr B's employer to express his concerns over Dr B's adverse mental state. Having considered the employer's statement, the DT referred Dr B to a HC pursuant to section 52(1) of the MRA ("**the first HC inquiry**").

The first HC inquiry for Dr B concluded in September 2022 with the HC determined that the fitness of Dr B was not impaired by reason of his mental condition. Upon receiving the HC's findings, the DT directed the DT inquiry to resume.

In the course of the DT's resumed inquiry, the DT was tabled a letter from Dr B's treating doctor. The treating doctor had requested for Dr B be excused from attending the DT inquiry in-person. At the DT's direction, Dr B's treating doctor was called to appear before the DT where he testified that Dr B's capacity to practise was impaired and would not be able to provide the standards of care expected of him.

Having reviewed the statements, information and evidence provided, the DT found Dr B's mental state, ability and fitness to practise to be of major concern and redirected Dr B be referred to a HC in accordance with section 52(1) of the MRA.

Having considered all of the information received and having taken into account all of the circumstances of the case, the HC determined that the fitness of Dr B to practise was impaired by reason of his mental condition. Accordingly, the HC ordered that Dr B's name be removed from Part I of the Register of Medical Practitioners ("**the Register**") and be registered instead as a medical practitioner with conditional registration of Part II of the Register for a period of 12 months. The HC did not make any order as to costs.

C3J Appeal Case 1 | Dr Tham Ngiap Boo

DT inquiry

Dr Tham was referred to the DT for a formal inquiry for (a) excessive and inappropriate prescription of benzodiazepines and hypnotics, (b) poor documentation of medical findings and reasons for his prescribing practice, and (c) failure to refer his patients to a specialist for further management.

A total of 25 charges of main and alternative charges were preferred against Dr Tham as follows:

- (a) Nine charges related to inadequate record-keeping;
- (b) Eight charges relating to his failure to refer his patients to a psychiatrist or appropriate specialist; and
- (c) Eight charges related to inappropriate prescription of benzodiazepines / other hypnotics to his patients.

Dr Tham pleaded guilty to all charges.

DT's decision:

- Dr Tham's name be removed from the Register
- Dr Tham to pay a penalty of \$20,000

- Dr Tham be censured
- Dr Tham to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr Tham to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

Appeal against DT's decision

Having reviewed the DT's Grounds of Decision, the SMC applied to the High Court for a review of the DT's decision to impose a financial penalty order on Dr Tham in addition to the striking-off order for the following reasons:

- (a) There was no direct evidence that Dr Tham had profited from his misconduct;
- (b) It is unprecedented for a DT to regard a doctor's impending retirement as a relevant sentencing factor; and
- (c) It was disproportionate for the DT to have imposed a financial penalty in addition to the Striking-Off Order on Dr Tham. Moreover, there did not seem to be a basis for the DT to impose a financial penalty higher than most of the precedents cited.

The SMC did not appeal against the striking-off order.

On 10 May 2024, the C3J dismissed the SMC's appeal against the DT's order of a financial penalty and made no order as to the costs of the appeal.

C3J Appeal Case 2 | Dr Ling Chia Tien

DT inquiry

Dr Ling was referred to the DT by two separate CCs for a formal inquiry for inappropriate prescription of benzodiazepines and hypnotics, and inappropriate prescription of codeine-containing medications to his patients.

A total of 32 charges were preferred against Dr Ling under section 53(1)(d) of the MRA as follows:

- (a) 27 charges for inappropriate prescription of benzodiazepines, failure to refer his patients to a specialist, and failure to maintain adequate documentation ("**Benzodiazepine Charges**"); and

- (b) Five charges for inappropriate prescription of codeine-containing medications, failure to refer his patients to a specialist, and failure to carry out adequate clinical assessment or maintain adequate documentation ("**Codeine Charges**").

Dr Ling pleaded guilty to the five Codeine Charges and claimed trial to the 27 Benzodiazepine Charges.

Having considered all the facts and parties' submissions on sentencing and mitigation, the DT convicted Dr Ling of 24 Benzodiazepine Charges and all five Codeine Charges. Dr Ling was acquitted of the three Benzodiazepine Charges.

DT's decision:

- Dr Ling be suspended from practice for a period of 19 months
- Dr Ling be censured
- Dr Ling to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr Ling to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC, but excluding the costs occasioned by the amendments of the Schedules to the Notices of Inquiry made by the SMC
- Grounds of Decision be published

Appeal against DT's decision

Having reviewed the DT's Grounds of Decision, the SMC applied to the High Court against the DT's decision to suspend Dr Ling for a period of 19 months on the grounds that the sentence was manifestly inadequate to reflect the egregiousness of Dr Ling's misconduct. No appeal was filed against the three acquitted Benzodiazepine Charges.

On 4 July 2024, the C3J dismissed the SMC's appeal with costs plus disbursements of \$50,000, and upheld the DT's decision.

FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR
ENDED 31 MARCH 2025**

SINGAPORE MEDICAL COUNCIL

(Statutory Board constituted under the Medical Registration Act 1997)

FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

CA Assurance LLP

Public Accountants and Chartered Accountants Singapore

SINGAPORE MEDICAL COUNCIL

(Statutory Board constituted under the Medical Registration Act 1997)

FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

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SINGAPORE MEDICAL COUNCIL

Constituted under the Medical Registration Act 1997

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 MEDICAL 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"), Medical Registration Act 1997 (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:



Prof. Chee Yam Cheng
President



Prof. Lim Chien Wei John
Chairman, Finance Committee

Singapore

Date: 26 JUN 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SINGAPORE MEDICAL 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 MEDICAL 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 Medical Registration Act 1997 (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 MEDICAL 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 MEDICAL 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 26 JUN 2025

SINGAPORE MEDICAL COUNCIL*Constituted under the Medical Registration Act 1997***STATEMENT OF COMPREHENSIVE INCOME***For the financial year ended 31 March 2025*

	Note	2025	2024
		S\$	S\$
Income			
Administrative income		-	4,493
Application fees		874,150	794,600
Interest income		148,425	171,921
Practising certificate fees		8,396,710	7,965,231
Other income		69,073	52,120
Other fees		131,377	134,530
Total income		9,619,735	9,122,895
Less: Operating Expenses			
Computer operations and maintenance		719,288	477,173
Depreciation of property, plant and equipment	4	212,392	248,105
Employee compensation	11	7,092,992	6,979,562
Legal expenses for disciplinary proceedings (net)	12	1,017,541	1,678,566
Shared service cost		743,809	704,661
Other operating expenses	13	4,634,650	4,738,522
Total operating expenses		14,420,672	14,826,589
Less: Finance cost			
Interest expense on lease liabilities	14	86,662	29,538
Deficit before grant and contribution to consolidated fund		(4,887,599)	(5,733,232)
Grants			
Grants received from Ministry of Health		6,474,836	5,883,237
Net surplus for the financial year, representing total comprehensive loss for the financial year		1,587,237	150,005

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

SINGAPORE MEDICAL COUNCIL
Constituted under the Medical Registration Act 1997

STATEMENT OF FINANCIAL POSITION
As at 31 March 2025

	Note	2025 S\$	2024 S\$
ASSETS			
Non-current assets			
Property, plant and equipment	4	<u>1,788,091</u>	<u>2,653,280</u>
		<u>1,788,091</u>	<u>2,653,280</u>
Current assets			
Prepayments		13,299	159,918
Other receivables	5	7,898,919	7,819,725
Cash and cash equivalents	6	<u>11,732,219</u>	<u>9,530,578</u>
Total current assets		<u>19,644,437</u>	<u>17,510,221</u>
TOTAL ASSETS		<u>21,432,528</u>	<u>20,163,501</u>
FUNDS AND LIABILITIES			
Funds			
Accumulated fund		<u>5,922,675</u>	<u>4,335,438</u>
Total funds		<u>5,922,675</u>	<u>4,335,438</u>
Non-current liabilities			
Fees received in advance	7	2,226,243	3,243,779
Lease liabilities	10	<u>398,088</u>	<u>1,202,578</u>
		<u>2,624,331</u>	<u>4,446,357</u>
Current liabilities			
Fees received in advance	7	6,913,396	6,873,821
Grant received in advance	8	-	162,202
Other payables	9	5,163,377	3,564,439
Lease liabilities	10	<u>808,749</u>	<u>781,244</u>
		<u>12,885,522</u>	<u>11,381,706</u>
Total liabilities		<u>15,509,853</u>	<u>15,828,063</u>
TOTAL FUNDS AND LIABILITIES		<u>21,432,528</u>	<u>20,163,501</u>

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

SINGAPORE MEDICAL COUNCIL
Constituted under the Medical Registration Act 1997

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

Accumulated fund	2025 S\$	2024 S\$
Beginning of the year	4,335,438	4,185,433
Surplus for the year	<u>1,587,237</u>	<u>150,005</u>
End of the year	<u>5,922,675</u>	<u>4,335,438</u>

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

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2025

	Note	2025 S\$	2024 S\$
Cash flows from operating activities			
Deficit before grant and contribution to consolidated fund		(4,887,599)	(5,733,232)
Modification of lease liability and ROU		11,156	-
Adjustment for:			
Depreciation for property, plant and equipment	4	840,924	790,897
Interest income		(148,425)	(171,921)
Interest expense		86,662	29,538
Gain on property, plant and equipment		-	(330)
Operating cash flows before working capital changes		(4,097,282)	(5,085,048)
Changes in working capital:			
Prepayments		146,619	(77,271)
Other receivables		(79,194)	(1,833,290)
Fees received in advance		(977,961)	2,024,019
Other payables		1,598,938	1,077,080
Cash used in operations		(3,408,880)	(3,894,510)
Interest received		148,425	139,911
Net cash flows used in operating activities		(3,260,455)	(3,754,599)
Cash flows from investing activities			
Proceeds from disposal of property, plant and equipment		-	330
Adjustment		11,279	-
Acquisition of property, plant and equipment		-	(396,097)
Net cash generated from/ (used in) investing activities		11,279	(395,767)
Cash flows from financing activities			
Interest paid		(86,662)	(29,538)
Grant received from Ministry of Health		6,474,836	5,883,237
Grant received in advanced		(162,202)	-
Payment of principal portion of lease liabilities		(775,155)	(715,168)
Net cash generated from financing activities		5,450,817	5,138,531
Net changes in cash and cash equivalents		2,201,641	988,165
Cash and cash equivalents at beginning of financial year		9,530,578	8,542,413
Cash and cash equivalents at end of financial year	6	11,732,219	9,530,578

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

SINGAPORE MEDICAL COUNCIL

Constituted under the Medical Registration Act 1997

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 MEDICAL COUNCIL (the "Council") is a statutory board under Ministry of Health in Singapore and was constituted under The Medical Registration Act 1997 (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 5 of the Act are the following;

- (a) to keep and maintain registers of registered medical practitioners;
- (b) to approve or reject applications for medical registration under the Act or to approve any such application subject to such restrictions as it may think fit;
- (c) to issue practising certificates to registered medical practitioners;
- (d) to make recommendations to the appropriate authorities on the courses of instructions and examinations leading to the Singapore degree;
- (e) to make recommendations to the appropriate authorities for the training and education of registered medical practitioners;
- (f) to determine and regulate the conduct and ethics of registered medical practitioners within the medical profession;
- (g) to determine and regulate standards of practice and the competence of registered medical practitioners within medical profession;
- (h) to provide administrative services to other bodies (whether corporate or unincorporate) responsible for the regulation of healthcare professionals; and
- (i) generally, do all such acts and matters and things as are necessary to be carried out under the Act.

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 Council 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.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.1 Basis of preparation (continued)

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.

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 and 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 systems and software	3 years
Office equipment	3 years
Furniture and fittings	8 years
Leased premises	36 months

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

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.4 Property, plant and equipment (continued)

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.

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.

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

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.

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.

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 month 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 bank, 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.

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.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.11 Provisions (continued)

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

Administrative, application fees, late practising certificate renewal fees and other fees are recognised upon receipt at point in time.

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

Other income

Other income is recognised upon receipt at point in time.

Interest income

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

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.

Government grants relating to assets are deducted against the carrying amount of the assets.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.13 Government grants (continued)

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 assets at the commencement date of the lease (i.e. the date the underlying assets are 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 assets include 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 assets transfer 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 assets. 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).

Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short term leases of building (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

2. Material accounting policy information (continued)

2.15 Employee benefits

Defined contribution plans

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

2.16 Related parties

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

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

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

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

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.

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 MEDICAL COUNCIL*Constituted under the Medical Registration Act 1997***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***4. Property, plant and equipment**

	Computer systems and software S\$	Office equipment S\$	Furniture and fittings S\$	Renovation in progress S\$	Lease premises S\$	Total S\$
<u>Cost</u>						
At 1 April 2023	6,119	42,641	800,167	-	3,165,780	4,014,707
Additions	-	-	7,031	389,066	1,750,457	2,146,554
Disposals	-	-	(6,028)	-	-	(6,028)
Written-off	(749)	(12,718)	(383,630)	-	(2,521,644)	(2,918,741)
At 31 March 2024	5,370	29,923	417,540	389,066	2,394,593	3,236,492
Modification of lease premises	-	-	-	-	(22,227)	(22,227)
At 1 April 2024	5,370	29,923	417,540	389,066	2,372,366	3,214,265
Disposals	-	-	(668)	-	-	(668)
Adjustment	-	-	-	(11,279)	-	(11,279)
At 31 March 2025	5,370	29,923	416,872	377,787	2,372,366	3,202,318
<u>Accumulated depreciation</u>						
At 1 April 2023	6,119	42,641	465,145	-	2,203,179	2,717,084
Depreciation	-	-	51,407	-	739,490	790,897
Disposals	-	-	(6,028)	-	-	(6,028)
Written-off	(749)	(12,718)	(383,630)	-	(2,521,644)	(2,918,741)
At 31 March 2024	5,370	29,923	126,894	-	421,025	583,212
Modification of lease premises	-	-	-	-	(9,241)	(9,241)
At 1 April 2024	5,370	29,923	126,894	-	411,784	573,971
Depreciation	-	-	50,135	-	790,789	840,924
Disposals	-	-	(668)	-	-	(668)
At 31 March 2025	5,370	29,923	176,361	-	1,202,573	1,414,227

SINGAPORE MEDICAL COUNCIL*Constituted under the Medical Registration Act 1997***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***4. Property, plant and equipment (continued)**

	Computer systems and software S\$	Office equipment S\$	Furniture and fittings S\$	Renovation in progress S\$	Lease premises S\$	Total S\$
<u>Carrying amount</u>						
At 31 March 2024	-	-	290,646	389,066	1,973,568	2,653,280
At 31 March 2025	-	-	240,511	377,787	1,169,793	1,788,091

Leased premises is disclosed in Note 15(a).

During the financial year, the Council acquired property, plant, and equipment with an aggregate cost of S\$Nil (2024: S\$1,750,457) by means of lease arrangements.

The cash outflow on acquisition of property, plant, and equipment amounted to S\$Nil (2024: S\$396,097).

	2025	2024
	S\$	S\$
Depreciation for the year	840,924	790,897
Modification of lease premises	(9,241)	-
Less: Shared expenses to related parties in relation to leased premises	(619,291)	(542,792)
Depreciation in statement of comprehensive income - operating expenses	<u>212,392</u>	<u>248,105</u>

SINGAPORE MEDICAL COUNCIL*Constituted under the Medical Registration Act 1997***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***5. Other receivables**

	2025	2024
	S\$	S\$
Amount due from related parties	7,661,884	7,575,290
Deposits	203,571	202,357
Interest receivables	33,464	42,078
	<u>7,898,919</u>	<u>7,819,725</u>

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 banks	6,373,935	4,337,540
Fixed deposits	5,358,284	5,193,038
	<u>11,732,219</u>	<u>9,530,578</u>

Fixed deposits were placed with banks for a period of 12 months (2024: 12 months) and bear interest ranging from 1.87% to 2.88% (2024: 0.40% to 3.68%) per annum.

The banker has the right to set-off against the bank facilities provided to the Council which amounted to S\$Nil (2024: S\$102,166).

7. Fees received in advance

	2025	2024
	S\$	S\$
Practising certificate fees received:		
- due within 12 months	6,913,396	6,873,821
- due more than 12 months	2,226,243	3,243,779
	<u>9,139,639</u>	<u>10,117,600</u>

Fees received in advance relates to payment received from practitioners for unearned portion of the practising certificate fee.

SINGAPORE MEDICAL COUNCIL*Constituted under the Medical Registration Act 1997***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***8. Grant received in advance**

	2025	2024
	S\$	S\$
At beginning and end of the financial year	<u>-</u>	<u>162,202</u>

The grant received in advance represent funds to cover the expenses incurred to carry out administrative functions of 6 professional bodies in accordance with Memorandum of Understanding ("MOU") signed with MOH.

9. Other payables

	2025	2024
	S\$	S\$
Amount due to related party	762,037	626,925
Accruals	3,443,448	2,937,514
Sundry payables	957,892	-
	<u>5,163,377</u>	<u>3,564,439</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.

10. Lease liabilities

	2025	2024
	S\$	S\$
Current	808,749	781,244
Non-current	398,088	1,202,578
	<u>1,206,837</u>	<u>1,983,822</u>

A reconciliation of liabilities arising from financing activities excluding bank overdraft is as follows:

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2025

10. Lease liabilities (continued)

	1 April 2024	Cash flows	Modification of lease liability	Non-cash changes Accretion of interests	Other	31 March 2025
	S\$	S\$	S\$	S\$	S\$	S\$
Lease liabilities						
- current	781,244	(841,426)	(26,480)	86,662	808,749	808,749
- non-current	1,202,578	-	4,259	-	(808,749)	398,088
	1,983,822	(841,426)	(22,221)	86,662	-	1,206,837

	1 April 2023	Cash flows	Acquisition	Non-cash changes Accretion of interests	Other	31 March 2024
	S\$	S\$	S\$	S\$	S\$	S\$
Lease liabilities						
- current	507,965	(744,706)	-	29,538	988,447	781,244
- non-current	440,568	-	1,750,457	-	(988,447)	1,202,578
	948,533	(744,706)	1,750,457	29,538	-	1,983,822

The “other” column relates to reclassification of non-current portion of lease liabilities due to passage of time.

11. Employee compensation

	2025	2024
	S\$	S\$
Wages and salaries	6,572,902	6,043,995
Employer’s contribution to Central Provident Fund	501,691	833,637
Other short-term benefits	18,399	101,930
	7,092,992	6,979,562

12. Legal expenses for disciplinary proceedings (net)

	2025	2024
	S\$	S\$
Legal proceeding costs recovered	(220,208)	(466,306)
Legal expenses for disciplinary proceedings incurred	1,237,749	2,144,872
	1,017,541	1,678,566

SINGAPORE MEDICAL COUNCIL*Constituted under the Medical Registration Act 1997***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***13. Other operating expenses**

	2025	2024
	S\$	S\$
Amalgamation expenses	-	361,410
Expert witness fees incurred for disciplinary proceedings	247,224	121,669
Honorarium	225,852	101,100
Insurance expenses	299	(1,565)
Legal assessor fee expenses	55,522	256,055
Mediation expenses	5,232	5,190
Office maintenance	12,214	15,093
Physician's pledge ceremony	100,625	11,302
Professional bodies expenses	3,508,162	3,443,832
Publication and printing	16,609	263
Refreshments	2,654	1,831
Rental expenses	82,277	163,911
Transcripts	84,777	(4,692)
Utilities	7,085	64,727
Miscellaneous expenses	286,118	198,396
	4,634,650	4,738,522

14. Finance cost

	2025	2024
	S\$	S\$
Interest expense on lease liabilities	86,662	29,538

15. LeasesCouncil as a lessee

The Council has lease contracts for office premises. The Council is restricted from assigning and subleasing the leased assets.

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2025

15. Leases (continued)

- (a) Carrying amounts of right-of-use assets classified within property, plant and equipment

	Leased premises
	S\$
At 1 April 2023	962,601
Additions	1,750,457
Depreciation	<u>(739,490)</u>
At 31 March 2024	1,973,568
Modification of lease premises	(12,986)
Depreciation	<u>(790,789)</u>
At 31 March 2025	<u>1,169,793</u>

- (b) Lease liabilities

The carrying amounts of lease liabilities and the movements during the year are disclosed in Note 10 and the maturity analysis of lease liabilities is disclosed in Note 19(b).

- (c) Amounts recognised in profit or loss

	2025	2024
	S\$	S\$
Depreciation of right-of-use assets	790,789	739,490
Interest expense on lease liabilities	86,662	29,538
Rental expenses (included in operating expenses)	82,277	163,911
Total amount recognised in profit or loss	<u>959,728</u>	<u>932,939</u>

- (d) Total cash outflow

The Council had total cash outflow for leases of S\$841,426 (2024: S\$744,706).

16. 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:

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2025

16. Significant related party balances and transactions (continued)

	2025	2024
	S\$	S\$
Balances with related parties		
- Amount due from related parties	2,019,447	7,412,210
- Amount due to related parties	217,183	-
- Grant received in advance from a related party	-	162,202
	<u> </u>	<u> </u>
	S\$	S\$
Transactions with related parties		
- Grants received/receivables from a related party	6,474,836	5,883,237
- Shared service cost charged by a related party	743,809	704,661
- Shared service fees received from related parties	8,033,080	5,606,281
	<u> </u>	<u> </u>

17. 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.

18. Fair value of assets and liabilities

Assets 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.

Lease liabilities

The carrying amounts of lease liabilities approximate their fair values as they are subject to interest rates close to market rate of interests for similar arrangements with financial institutions.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

19. 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.

(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 MEDICAL COUNCIL*Constituted under the Medical Registration Act 1997***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025***19. Financial risk management (continued)****(b) Liquidity risk**

	Carrying amount S\$	Contractual cash flows S\$	One year or less S\$	One to five years S\$
2025				
<u>Financial assets</u>				
Other receivables	7,898,919	7,898,919	7,898,919	-
Cash and cash equivalents	11,732,219	11,816,225	7,608,473	4,207,752
Total undiscounted financial assets	19,631,138	19,715,144	15,507,392	4,207,752
<u>Financial liabilities</u>				
Other payables	5,163,377	5,163,377	5,163,377	-
Lease liabilities	1,206,837	1,244,457	841,426	403,031
Total undiscounted financial liabilities	6,370,214	6,407,834	6,004,803	403,031
Total net undiscounted financial assets	13,260,924	13,307,310	9,502,589	3,804,721
2024				
<u>Financial assets</u>				
Other receivables	7,819,725	7,819,725	7,819,725	-
Cash and cash equivalents	9,530,578	9,653,847	9,653,847	-
Total undiscounted financial assets	17,350,303	17,473,572	17,473,572	-
<u>Financial liabilities</u>				
Other payables	3,564,439	3,564,439	3,564,439	-
Lease liabilities	1,983,822	2,094,709	1,244,457	850,252
Total undiscounted financial liabilities	5,548,261	5,659,148	4,808,896	850,252
Total net undiscounted financial assets	11,802,042	11,814,424	12,664,676	(850,252)

(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 MEDICAL COUNCIL*Constituted under the Medical Registration Act 1997***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2025*

20. 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	7,898,919	7,819,725
Cash and cash equivalents	11,732,219	9,530,578
Total financial assets measured at amortised cost	<u>19,631,138</u>	<u>17,350,303</u>
Financial liabilities measured at amortised cost		
Other payables	5,163,377	3,564,439
Lease liabilities	1,206,837	1,983,822
Total financial liabilities measured at amortised cost	<u>6,370,214</u>	<u>5,548,261</u>

21. Grants received/receivables from Ministry of Health

During the financial year, grants received/receivables from Ministry of Health ("MOH") amounting to S\$6,474,836 (2024: S\$5,883,237).

The grants cover operational costs for Singapore Medical Council and transitional costs related to the consolidation of common functions of the Professional Boards, i.e. Singapore Medical Council, Singapore Dental Council, Singapore Pharmacy Council, Singapore Nursing Board and Traditional Chinese Medicine Practitioners Board. The grants also cover the expenses incurred to carry out administrative functions of 6 Professional Bodies in accordance with Memorandum of Understanding ("MOU") signed with MOH.

SINGAPORE MEDICAL COUNCIL
Constituted under the Medical Registration Act 1997

CORPORATE DATA
For the financial year ended 31 March 2025

SINGAPORE MEDICAL 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 Bankers

DBS Bank Limited



SINGAPORE MEDICAL COUNCIL

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Singapore 328836