

Annual Report 2022/2023



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1. HISTORY OF SDA

The Association represents the dental profession and it is its duty to look after the interests of the profession. Its activities must not be confined only to the local scene, but must go beyond into the international arena.

The history of Singapore Dental Association (SDA) is closely tied to the history of the present Faculty of Dentistry of the National University of Singapore that began as a Department of Dentistry within the King Edward VII College of Medicine.

In 1905, the Straits Settlement and Federated Malay States Government Medical School was established at Sepoy Lines, located at the current Singapore General Hospital ground. In 1913, the school was renamed King Edward VII Medical School in recognition of an endowment by the King Edward VII Memorial Foundation. In 1921, it was then renamed King Edward VII College of Medicine to reflect its status as an institution that provided tertiary education. The Department of Dentistry was started in 1929 with the first cohort of seven students for its four-year course.

The origin of SDA can be traced back to 1938 when Professor Edgar Kingsley Tratman, Professor of Dental Surgery and Head of the Dental School of the King Edward VII College of Medicine, wisely envisaged the need for an association to represent the dental profession. And so on 2nd September 1938, the Malayan Dental Association was founded with Professor Tratman as the first President while Tan Sri Dr Tay Teck Eng, the first to graduate with honours, became the Honorary General Secretary.

In the early years, from 1938 to February 1942, the number of dentists was very small and there was very little activity. Soon, the world was in turmoil and by February 1942, Singapore was under Japanese Occupation and the Association came to a standstill. After the defeat of the Axis powers, the Medical College resumed teaching in mid-1946 and slowly the Association was revived. At that time, most of the activities were organized in conjunction with and in the dental school. By 1949, The Malayan Dental Association had 3 branches located in Penang, Kuala Lumpur and Singapore.

After World War II, Britain slowly and progressively granted independence to her colonies. Malaya gained independence in 1957 and Singapore has its own elected government in 1959. The Malayan Dental Association continued to represent the dental professions in both of these territories. The Malayan Dental Association was a founder member at the inaugural meeting of the Asia Pacific Dental Federation (APDF) in Tokyo in 1955. It also actively participated in the campaign to gain recognition for the APDF from the Federation Dentaire Internationale (FDI) as one of its regional organizations, and so the APDF/APRO was born.

In 1963, Singapore together with Sarawak and Sabah, merged with Malaya to become Malaysia. In 1964, the Malayan Dental Association hosted the 4th Asia Pacific Dental Congress (APDC) in Singapore. This was the first time the Association projected itself into the international scene. At the conclusion of the 4th APDC, the name of the Association was changed to Malaysian Dental Association.

In 1965, Singapore separated from Malaysia and became an independent nation, the Republic of Singapore. It was therefore necessary to form a separate Association to look after the interest of the dental profession in the Republic. Thus in 1966, an agreement was reached to dichotomize the Association into the Malaysian Dental Association and the Singapore Dental Association. The SDA was formally established on 24th March 1967 and Dr Lau Kieng Hiong was elected as the first President for 1967-68. The 24th MDA Annual General Meeting was held in Singapore on 25th March 1967 before SDA and MDA went separate ways.

SDA first hosted the 10th APDC in March 1981 at the Hyatt Regency Hotel and then the 2nd MDA/SDA Joint Scientific Congress in April 1983 at the Mandarin Hotel. (MDA hosted the 1st MDA/SDA Joint Scientific Congress on 9th - 11th April 1982)

SDA hosted the 4th MDA/SDA Joint Scientific Congress in March 1986 at the Westin Plaza and a few months later, the International Congress of Gerodontology. SDA has been actively projecting its image both locally and internationally culminating with the hosting of the 78th FDI Annual World Dental Congress in 1990.

Not content to rest on its laurels, SDA has partnered with Koelnmesse to organize International Dental Exhibition & Meeting (IDEM) Singapore, launching the first edition in the year 2000. Since then, IDEM Singapore has grown to be the cornerstone event in the dental community calendar, playing a pivotal role in bringing together the key stakeholders in the entire dental trade value chain. SDA, through IDEM Singapore, continues to contribute to the continual education of the dental fraternity and to facilitate the growth of the dental industry in the Asia Pacific region, by providing access to a world-class scientific conference in combination with an extensive international trade exhibition.

SDA is mindful of the standards of professional conduct and ethics as well as matters affecting members. After much effort, SDA's own 'Code of Ethics' made its appearance in 1977. In recent years, the Ethics Committee has worked with Medical Protection Society in managing complaint cases successfully.

In 1974, SDA contributed an initial capital sum of \$5,100 (which included a personal donation of \$4,100 by Dr Lau Kieng Hiong) to set up the SDA Endowment Fund. By 1989, the Fund has grown to \$76,983. As of 31st December 2022, the SDA Endowment Fund has a total balance of \$86,510.11. The establishment of this Fund marked a historic event in the Association's history. The Fund is to be used to (1) provide funding for approved research projects in the science and art of dentistry and in interdisciplinary research; (2) promote and support dental health programmes; and (3) disseminate information regarding all aspects of dentistry to the public including dentistry as a career. Another fund, the NUS-SDA Continuing Dental Education Fund has a balance of \$500,000.00 as of 31st December 2022.

In recognition and appreciation of members who has rendered meritorious service and made significant contribution to the profession and the Association, the Roll of Honour was established in 1974. In 2009, 2 new awards - the SDA Meritorious Award and the SDA Commendation Award - were created to recognize outstanding members who contributed selflessly to the Association.

SDA has grown tremendously and was chosen to host the 97th FDI Annual World Congress again in 2009. The success of these international events brought great prestige and honour to the Association as well as the nation.

The Alumni Association Building located within the SGH campus has hosted our SDA office for decades. Despite the historical significance of this building, it was not gazetted for conservation and it was just a matter of time before making way for SGH's long-term development plans. This issue was discussed at the 50th AGM on 26th March 2017 and subsequently, at EOGM on 17th September 2017, members made a historic and unanimous decision to acquire a suitable property as our office. This culminated in the acquisition of a freehold office unit at Centrium Square (#10-13) along Serangoon Road which was fully operational since 1st January 2021.

Currently, our membership stands at 1902 (Ordinary & Life as of 31st December 2022) which approximately represents about 71.8% of our profession (total number of registered dentists is 2650 as of 31st December 2022).

Condensed from essays by Dr Edmund Tay Mai Hiong, Dr Lau Kieng Hiong and Dr Yii Kie Mung published in the Proceedings of the Conference Commemorating the Diamond Jubilee of Faculty of Dentistry and 60 Years of Dental Education (1929-1989). Updated by Dr Kuan Chee Keong from 2013-2021.

Professor Edgar Kingsley Tratman

- born on 23rd February 1899 in Bristol
- obtained LDS in 1923, BDS in 1924
- at 30, appointed to the chair of Dental Surgery in King Edward VII College of Medicine, Singapore
- helped to open Dental School in 1938
- interned as POW from 1942 to 1945
- upon release, reestablished Dental School
- returned to UK in 1950
- passed away on 21st August 1978
- a renowned speleologist (a person who studies or explores caves or caving-related matters.)

2. THE CREST



After the separation from Malaysian Dental Association, SDA needed a new crest to represent itself. Dr Yip Wing Kong, the founding Honorary General Secretary of SDA, selected the design. The SDA crest features a lion and a tiger which represent the historical connection of Singapore and Malaysia. The Singapore colours red and white were chosen for the background.

In the centre, Dr Yip designed a brown serpent wrapped around a staff to aptly represent dentistry. This was based on the traditional symbol of medicine, the rod of Asclepius. This is an ancient Greek symbol featuring a serpent wrapped around a staff and is associated with the healing arts. In Greek mythology, Asclepius was a skilled physician who was eventually worshipped as the Greek god of medicine. The original Hippocratic Oath begins with the invocation "I swear by Apollo, Asclepius, Hygieia and Panacea and I take to witness all the gods, all the goddesses, to keep according to my ability and my judgment, the following Oath and agreement..."

(Apollo, the father of Asclepius, was an important Greek god and recognized as a god of medicine among many others; Hygieia and Panacea were daughters of Asclepius and symbolized cleanliness and healing.)

3. PAST PRESIDENTS/ROLL OF HONOUR

PAST PRESIDENTS

1967–1968	Dr Lau Kieng Hiong
1968–1969	Dr J A Jansen
1969–1970	Dr Edmund Tay
1970–1971	Dr Lim Kheng Ann
1971–1972	Dr Tan Ah Chua
1972–1973	Dr J M Robertson
1973–1975	Dr Wong Yew Cheong
1975–1977	Dr Oliver Henedige
1977–1981	Dr Lim Swee Teck
1981–1985	Dr Oliver Henedige
1985–1987	Dr Ng Ler Poey
1987–1991	Dr Yii Kie Mung
1991–1994	Dr Lim Kian Chong
1994–1997	Dr S Jeganathan
1997–1999	A/Prof Ho Kee Hai
1999–2000	A/Prof Ow Kok Keng Richard
2000–2002	Dr Lee Kim Chuan Lewis
2002–2004	Dr Tang Kok Weng
2004–2006	Dr Patrick Tseng
2006–2008	Dr Benjamin Charles Long
2008–2010	Dr Lee Kim Chuan Lewis
2010–2012	Dr Goh Kong Hui Philip
2012–2016	Dr Kuan Chee Keong
2016-2020	Dr Lim Lii
2020-2022	Dr Goh Siew Hor
2022-2024	Dr Yong Than Fui Lawrence

ROLL OF HONOUR

1974	Dr Lau Kieng Hiong
1979	Dr J A Jansen
1979	Dr Lim Kheng Ann
1984	Dr Lee Ek Chong
1984	Dr J M Robertson
1994	Dr Choo Teck Chuan
1994	Dr Lim Swee Teck
1994	Dr Yii Kie Mung
1999	Dr Yip Wing Kong
1999	Dr Tay Mai Hiong Edmund
2000	Dr Ho Kee Hai
2001	Dr Chew Chong Lin
2001	Dr Loh-Lee Woon Oi Teresa
2004	Dr Asha Karunakaran
2004	Prof Loh Hong Sai
2010	A/Prof Tan Beng Choon Keson
2010	A/Prof Teo Choo Soo
2014	Dr Lee Kim Chuan Lewis
2014	Dr Wong Yew Cheong
2022	Dr Ng Fooi Chin

4. SDA AWARDS / SDA AWARDS FOR NUS

SDA AWARDS

MERITORIOUS AWARD

2010	Dr Lim Lii
2012	Dr Ang Ee Peng Raymond
2012	Dr Soh Yi Wei George

COMMENDATION AWARD

2010	Dr Goh EnHui Charlene
2010	Dr Jee Shizhuan Terence
2010	Dr Lee Kee Kai Victor
2010	Dr Mok Yuen Yue Betty

SDA PRESIDENTS' MEDAL & PRIZE

Academic Year 2021/2022

1st Prof BDS Exam

Goh Wan Qin	SDA President's Medal & Prize (Silver) ¹
Wang Kang Rui	
Guo Meihui	SDA President's Medal & Prize (Bronze) ²

2nd Prof BDS Exam

Esther Tong Wai Ning	SDA Presidents' Medal & Prize (Silver) ³
Clara Ng Xuan Wen	SDA Presidents' Medal & Prize (Bronze) ⁴

Final Prof BDS Exam

Fong Chun Ning	SDA Medal ⁵
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Note:

1. Student who is first in 1st Prof BDS examination
2. Student who is second in 1st Prof BDS examination
3. Student who is first in 2nd Prof BDS examination
4. Student who is second in 2nd Prof BDS examination
5. Best Student in Preventive Dentistry and Dental Public Health

5. PRESIDENT'S FOREWORD

Dear Members and Colleagues,

It is my privilege to introduce the annual report of the Singapore Dental Association. As the president of this esteemed organization, I am honoured to present the progress and achievements we have made over the past year in advancing the field of dentistry and promoting oral health in Singapore.

Through our collective efforts, we have strived to promote excellence in dental practice, education, and research, while raising public awareness about the importance of oral health and the role of dentists in maintaining it.

Despite the challenges posed by the COVID-19 pandemic, our association has achieved several milestones this year, including the successful organization of various social, educational events and conferences, which have been well-attended by dental professionals from Singapore and beyond. These events have provided a platform for sharing knowledge, exchanging ideas, and fostering collaboration among our members. We have also partnered with several national dental associations from within Asia to conduct speaker exchanges, reach out to underserved communities and provide them with access to dental care and oral health education.

I would like to extend my heartfelt gratitude to the outgoing SDA council of 2020-2022, the secretariat staff, subcommittee chairpersons and volunteers, and members for their unwavering dedication and hard work. It is through your contributions and commitment that our association continues to be a leading voice in the dental community.

I hope that you will find this annual report informative and insightful. Thank you for your continued support of the Singapore Dental Association, and I look forward to working together with all of you to further advance our mission in the coming year.

Sincerely,



Dr Lawrence Yong
President
Council 2022-2024

6. STRUCTURE OF THE SDA

COUNCIL 2022-2024

President	Lawrence Yong Than Fui
Vice-President	Eugene Tang Kok Weng
Treasurer	Kuan Chee Keong
General Secretary	Tan Tien Wang
Assistant General Secretary	Pua Hong Ping
Council Member	Bertrand Chew Shen Hui
Council Member	Michele Chia Xin Yi
Council Member	Vivien Wang Yuying
Council Member	Nora Heng Hui Mian*
Immediate Past President	Goh Siew Hor

*Dr Nora Heng was co-opted wef 1st November 2022.

ADMINISTRATIVE STAFF

Lee Jon Yang
Laura Chia
Tracy Ooi
Jerry Choo
Celine Tan

7. NOTICE AND AGENDA OF 56TH SDA AGM

Notice is hereby given by the Council that the 56th Annual General Meeting of the Singapore Dental Association (SDA) will be held on Sunday, 16th April 2023 at 2:00pm.

Date: Sunday, 16th April 2023

Time: 2:00pm (Registration starts at 1.00pm)
Buffet Lunch will be served from 1.00pm – 2.00pm

Venue: Event Hall 2-1 @ Level 2 Lifelong Learning Institute – Paya Lebar Central
11 Eunos Road 8, Singapore 408601

The business to be transacted at the Meeting is as follows:

1. President's Opening Address.
2. To confirm the Minutes of the 55th SDA AGM held on Sunday, 24th April 2022.

Corrigendum

The Minutes of 55th Annual General Meeting was circulated in May 2022.

Proposed amendment	For clarity to those who are unfamiliar with the situation (e.g., readers in years to come), Dr Asha Karunakaran recommended changing the headings for the two name lists to make matters clear. a) Members present at on-line AGM b) Members who submitted their votes prior to the AGM.
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3. Matters arising from the 55th SDA AGM held on Sunday, 24th April 2022.
4. To receive and, if approved, to pass the Annual Report of SDA Council for the year ended 31st December 2022.
5. Matters arising from the Annual Report of SDA Council for the year ended 31st December 2022.
6. To receive and, if approved, to pass the Audited Financial Accounts of SDA for the year ended 31st December 2022.
7. Matters arising from the Audited Financial Accounts of SDA for the year ended 31st December 2022.
8. To transact any other business in accordance with the Constitution of SDA.
 - Updates from Property subcommittee
 - NUS Bursary Fund

Thank you.

Yours sincerely

For and on behalf of the Council of SDA
Dr Tan Tien Wang, General Secretary, Council 2022-2024

8. GUIDELINES FOR GENERAL MEETINGS OF SDA

Rules of Procedure and Conduct at AGM or EGM

1. The objectives of an established set of rules of procedure and conduct are:
 - To ensure orderly and efficient conduct of business
 - To safeguard the right of free discussion
 - To facilitate decision-making in a democratic manner
 - To protect the rights of both the majority and minority
2. The President of SDA or in his absence, the Vice President, shall chair the GM in a manner that will most effectively and honourably fulfill the aims of the GM.
3. The agenda for the meeting may be altered by general consent or majority vote of the members present.
4. Resolutions and motions:
 - All items of business introduced by the Council and requiring action by the members present shall be presented in the form of **resolution**.
 - A proposal by a member at the GM shall be presented in the form of a **motion**.
5. Move, second, discuss and vote - the conduct of business at the GM shall follow this order:
 - Introduction of a resolution or a motion
 - The resolution or motion is '**moved**' by a member.
 - The resolution or motion is then '**seconded**' by another member. If it is **not** 'seconded', the resolution/motion will not be considered any further.
 - When a resolution/motion is moved and seconded, then the Chairman declares the issue open for **discussion**.
 - When the discussion is finished, the Chairman calls for the **vote** on the presented, moved, seconded and discussed resolution/motion.
6. Amendments to resolution/motion:
 - Any member at the GM may suggest amendments to the resolution/motion introduced.
 - A motion or an amendment to the motion – after it has been duly moved and seconded – may only be withdrawn by the mover with the consent of the seconder and with the agreement of the majority of members present.
 - When an amendment has been moved and seconded, the following discussion shall be confined to that amendment.
 - An amendment must not be a direct negation of the original motion but may be hostile to it.
 - If the amendment is carried, the amended motion becomes the official resolution or motion and no further discussion shall take place.

7. Discussion or debate:

- Honourable members of the floor shall conduct themselves with propriety and decorum as befits a highly respected member of the profession.
- Honourable members shall make their points succinctly and ask their questions clearly and briefly for the benefit of all concerned.
- Honourable members shall first raise their hands to ask for permission to speak.
- On given permission, he should come forward to the microphone, state his name and intention whether is it a Motion, Amendment or Comment to the point of discussion.
- If the member extends debate beyond the current issue or tries to introduce an entirely dissimilar item of business, the Chairman may rule the member **“out of order”**. The member must cease speaking.
- The Chairman or any member of the assembly may raise a **“point of order”** when, intentionally or not, a violation of the rules of debate has occurred. The **“point of order”** must be raised immediately following the alleged irregularity and shall take precedence over all other business until resolved.

8. The Chairman shall have the discretion to decide when adequate discussion has taken place and when to put the resolution/motion to the **vote**.

9. Members may also wish to close the debate and may do so by moving a **motion** to the **vote immediately**. This will require a seconder. This motion to vote immediately is not debatable and requires a two-thirds (2/3) majority vote to carry.

10. Present and voting:

- Members ‘present and voting’ means members casting a valid vote.
- Members present but abstaining or casting a blank or spoilt vote are considered not voting, that is, their vote is not considered in the calculation of what constitute the **“majority vote”**.

11. After a vote, the decision is usually final but any member has a right to put forth a motion of **‘reconsideration’** of the vote on a resolution/motion that was either carried or lost. This motion to reconsider may be proposed during the same or different session of the meeting at which it was voted upon and requires a three-quarters (3/4) majority votes.

12. The Chairman will respectfully stop and rule out of order members in the following situations:

- Mentioning of names inappropriately
- Making Personal Attacks, threats or uncalled for comments
- Repeating points or raising points not related to the topic of discussion
- Rowdy behaviour that brings disrepute to SDA

13. The SDA Constitutions shall take precedence over all the rules and conduct of GM proceedings as stated in this Guidelines.

9. MINUTES OF THE 55TH SDA AGM

The 55th Singapore Dental Association Annual General Meeting was held on Sunday, 24th April 2022 at 1:00pm via Zoom Meeting Platform in accordance to the COVID-19 (Temporary Measures) (Alternative Arrangements for Meetings for Registered Societies) Order 2020.

Members present online:

Andrew Narendran Robinson
Asha Karunakaran
Chan Siew Luen
Chen Siew Lian
Chew Shen Hui Bertrand
Chia Xin Yi Michele
Chiam Heng San Adrian
Faziana Idrus
Goh Siak Shyong Shawn
Goh Siew Hor
Goh Teik Suai Adrian
Ho Kee Hai
Ho Min Na Ho
Koh Hai Yong
Ku Hwee Choo
Kuah Hong Guan
Kuan Chee Keong
Lee Keng Yan Gabriel
Lee Kwee Jin
Leung Wing Hung Dominic
Lim Eng Yong Jerry

Lim Foong Fee
Lim Geok Hwa
Narinder Kaur
Ng Fook Chin
Onn Lok Sang
Pua Hong Ping
Ruebini Anandarajan
Samintharaj Kumar
Samsudin BinJetty
Sathyendran Sivarajah
Soon Yi Min Selina
Tam Ho Fai Gordon
Tan Jia Ying
Tan Si Jia
Tan Tien Wang
Tan Wee Cheow
Tang Kok Weng
Toh Teck Kiong Ainsley
Xie Jiaming Joshua
Yap Kin Wai
Yong Than Fui Lawrence

Members present via Proxy

Asha Karunakaran
Elizabeth Dewi Saat
Goh Siak Shyong Shawn
Goh Siew Hor
Ku Hwee Choo
Kuan Chee Keong
Lam Chee Wai
Lee Tong Lynn

Lim Eng Yong Jerry
Loh Yu Ping Barnabas
Ng Fook Chin
Ruebini Anandarajan
Tan Tien Wang
Tan Wee Cheow
Toh Teck Kiong Ainsley
Yap Yoke Seam Shirley

As there was no quorum at 1:00pm, the 55th Singapore Dental Association (SDA) Annual General Meeting (AGM) was called to order at 1:30 pm as provided in the Constitution.

1. SDA President's Opening Address

1.1 Welcome and Thank You

Dr Goh Siew Hor welcomed members to the AGM and thanked them for their participation. He registered his gratitude to members for their support, patience and confidence in the current Council during the past two years. He also expressed his appreciation to the Secretariat staff for their hard work, passion and enthusiasm in organising SDA matters even on weekends; to the SDA Council members, all sub-committee chairpersons and volunteers who together kept the wheels of the association going to serve the interest of the members.

1.2 Remembering Dr Myint Soe

Dr Goh Siew Hor shared the sad news on the passing of SDA Honorary Member, Dr Myint Soe who helped SDA members for over 20 years. Members observed one minute of silence as a sign of respect.

1.3 Membership Update

Dr Goh Siew Hor reported that membership has increased from 72% to 76% of registered dentists. He noted that more younger members have come onboard and an increase in student memberships. Dr Goh Siew Hor believed that the association should engage young people early so that they will join the SDA as Ordinary Members upon graduation. He said the association would always need young blood to propel it forward and hoped that this will be a continuous trend that the subsequent councils will continue to strive for.

1.4 Financial Reporting

Dr Goh Siew Hor reported that there was an increase in the comprehensive income of about \$1 million for 2021 of which much of this was due to two sources:

- i. increase in the fair value of SDA property amounting to about \$800,000.
- ii. income from the generated funds amounting to about \$300,000. Of this, \$130,000 was income generated from Nitec and \$100,000 being income brought in by the SDA Convention. Advertising and members' subscription incomes accounted for the rest.

Dr Goh Siew Hor added that through prudent spending, administrative costs were reduced from \$570,000 to about \$480,000.

2. Announcement of Voting Results for the Ordinary Business to be Transacted at AGM

A total of 16 proxies were received for the following resolutions.

Resolution	For	Against	Abstain	Total
To confirm the minutes of the 54 th AGM of the SDA held on Sunday, 18 April 2021.	15	-	1	16

- 2.1 Based on the proxy votes cast, Dr Goh Siew Hor declared the resolution to confirm the minutes of the 54th AGM as carried.

Resolution	For	Against	Abstain	Total
To receive and, if approved, to pass the Annual Report of SDA Council for the year ending 31 st December 2021.	15	-	1	16

- 2.2 Based on the proxy votes cast, Dr Goh Siew Hor declared the resolution to pass the Annual Report of SDA Council for the year ending 31st December 2021 as carried.

Resolution	For	Against	Abstain	Total
To receive and, if approved, to pass the Audited Financial Accounts of SDA for the year ending 31 st December 2021.	15	-	1	16

- 2.3 Based on the proxy votes cast, Dr Goh Siew Hor declared the resolution to pass the Audited Financial Accounts of SDA for the year ending 31st December 2021 as carried.

Resolution	For	Against	Abstain	Total
To approve the dissolution of the SDA Standing Committee for Dental Classification and Dental Procedures Accreditation at the end of its current term of appointment on 26 th May 2022.	14	2	-	16

- 2.4 Based on the proxy votes cast, Dr Goh Siew Hor declared the resolution to pass the Dissolution of the SDA Standing Committee for Dental Classification and Dental Procedures Accreditation at the end of its current term of appointment on 26th May 2022 as carried.

Dr Goh Siew Hor thanked Dr Eugene Tang and his current as well as past committee for working tirelessly to help us resolve the issue regarding the dental classification and dental procedure accreditation.

Resolution	For	Against	Abstain	Total
To approve the appointment of outgoing SDA President Dr Goh Siew Hor as the Immediate Past President.	15	-	1	16

- 2.5 Based on the proxy votes cast, Dr Goh Siew Hor declared the resolution for the appointment of the Immediate Past President in the next Council as carried.

Resolution	For	Against	Abstain	Total
To appoint Trustees for the properties at 1 Circuit Road and #10-13, Centrium Square.				
(A) Dr Philip Goh Kong Hui	16	-	-	16
(B) Dr Samintharaj Kumar s/o Samy Raja	13	1	2	16
(C) Dr Tang Kok Weng	12	2	2	16

2.6 Based on the proxy votes cast, Dr Goh Siew Hor declared the resolution for the appointment of Property Trustees for our properties at 1 Circuit Road and #10-13 Centrium Square as carried.

He also registered his thanks to the outgoing Property Trustees for their work and effort in helping to ensure that our properties are in good state.

3. Announcement of Voting Results for the Constitutional Amendment to be transacted at the AGM

3.1 The current SDA Constitution, Article 7 on “Quorum” Paragraph 11 states that: “In the event that there is no quorum at the commencement of a general meeting, the meeting shall be adjourned for half an hour and should the number then present be insufficient to form a quorum, those present shall be considered a quorum, but they shall have no power to amend any part of the existing Constitution.”

As the minimum proxy votes to meet Quorum was not met, the Constitutional Amendments will not be considered.

3.2 Dr Goh Siew Hor shared the results so members are aware of the response garnered for the Constitutional Amendments. He thanked Dr Kuan Chee Keong and the Constitutional Review Committee for their efforts in putting the Constitutional changes together to make the SDA Constitution up-to-date and current.

4. Announcement of Candidates for SDA Council 2022-2024 Elections

4.1 Dr Goh Siew Hor presented the SDA Council for 2022 to 2024:

President	:	Dr Lawrence Yong Than Fui
Treasurer	:	Dr Kuan Chee Keong
Assistant General Secretary	:	Dr Pua Hong Ping
Council Members	:	Dr Michele Chia Xin Yi Dr Bertrand Chew Shen Hui

4.2 As there were no other candidates, Dr Goh Siew Hor declared the above as elected to their respective positions.

4.3 Dr Goh extended his congratulations to the new Council and expressed confidence that the new Council will take SDA to even greater heights. He suggested that one of the first tasks will be for the new Council to fill up the vacant positions.

4.4 Dr Goh Siew Hor appealed to members to step forward to serve the association given that everyone has special talents that can be employed for the betterment of the association.

5. Announcement for Roll of Honour

- 5.1 Dr Goh Siew Hor announced that Dr Ng Fook Chin, currently SDA Vice President, has been nominated for the Roll of Honour. Her nomination was discussed with two past presidents, Prof Patrick Tseng and Dr Kuan Chee Keong, who were supportive. Following which, the nomination was brought to the Council for deliberation. The Council was unanimously in favor of conferring Dr Ng Fook Chin with the Roll of Honour.
- 5.2 Dr Goh Siew Hor said that many members he spoke to shared that Dr Ng Fook Chin had worked hard for the association especially in the early days, campaigning for funds, doing Secretariat work and bringing in IDEM, FDI and CPE so that members would be able to upgrade themselves. She has been a prominent member of our dental fraternity. Dr Goh Siew Hor finds her to be very humble and willing to teach and impart her knowledge and hopes that she will be a role model for us and the younger members. He extended his congratulations to Dr Ng and thanked her for her contributions to the dental association.
- 5.3 Dr Ng Fook Chin thanked President Goh Siew Hor for his kind words, all the members for their support throughout the years, the current Council and the Immediate Past Council that she has worked with. She also thanked her two proposers, Dr Ho Min Na and Dr Freddy Yeo for proposing her, Dr Kuan Chee Keong and Prof Patrick Tseng for their kind concurrence.

6. AOB

- 6.1 Dr Goh Siew Hor acknowledged the letters submitted prior to this AGM regarding two separate issues. The first was from Dr Kuan Chee Keong regarding a correction on the NUS-SDA Endowment Fund and the second set of letters was from Dr Lim Lii and the former Internal Audit Committee (IAC) regarding comments made on the phrase “unchecked spending” used in the annual report. (Note: These letters and Council responses were circulated to members and are enclosed for easy reference.)
- 6.2 Dr Goh Siew Hor shared that he had reviewed the past AGM minutes and accepted the clarification made by Dr Kuan Chee Keong. He suggested for the next council to consider adding the following paragraph in to next annual report for better clarity

Subsequently, legal advice was sought on whether SDA had an obligation to fulfill the remaining amount. The legal opinion (published in SDA Annual Report 2016-2017, page 134) stated that “the extract from the 1976 Letter expresses a mere “hope” to make Payments and does not amount to a legal obligation”.

- 6.3 Dr Eugene Tang noted the unhappiness over the use of the phrase “unchecked spending” and explained how the IAC arrived at the use of this term. According to Google, the word “unchecked” means “it is not controlled, it is not restrained”. He also shared that the term is not new. More recently, our government ministers Lawrence Wong and Chan Chun Sing had also used it in their addresses. He therefore clarified that this term was not coined by IAC.
- 6.4 Dr Eugene Tang then referred to the association’s accounts from the years 2012 to 2021 which recorded SDA monies being used for different purposes. He cited the sudden spike in expenses during Dr Goh Siew Hor’s term of office where the Council was obliged to pay the legal fees incurred by the previous Council for legal consultation work done.

- 6.5 Dr Eugene Tang further cited instances whereby past councils had incurred expenses for events like meetings, dinners, donations and travelling that were borne by the association. Dr Tang said that although SDA has been steadily increasing its funds, much of it is derived from the re-evaluation of property which is not realised profit. He said we should be careful about SDA expenses.
- 6.6 Dr Eugene Tang cautioned that income from various sources such as SDA Seal and IDEM has been falling and is on a downward trend. In the councils to come, this will taper off to even smaller amounts. He also touched on conference management income and how best to spend less in order to gain a higher profit. Dr Tang said that members' subscription may be increasing steadily over the years, but it is not an upward trend that is maintained throughout the years.
- 6.7 He suggested that the continuity of the Council for two full terms would help to build confidence in members and ensure that the future revenue stream for SDA would not go on a downhill slide.
- 6.8 Dr Goh Siew Hor opined that the matter in discussion was on the term "unchecked spending". He felt that Dr Eugene Tang's question on the sustainability of revenue, trends and controls is of a different discussion. Dr Goh Siew Hor observed that all the Councils thus far have always run a surplus budget even after excluding fair value increase of the property. If we take out the profits from the re-evaluation of properties, we will still be able to maintain a positive cash flow.
- 6.9 He further shared that in his earlier report to members, the Council had studied and found that SDA has reserves that will last up to at least seven years, even with zero income and having to run the association (including staff support and activities) at the current level of expenses. The present Council, therefore, decided that instead of committing the full surplus to build reserves, we would give a portion back to members by reducing their membership fees.
- 6.10 On the use of the term "unchecked spending", Dr Goh Siew Hor felt there was no dispute on whether it was a valid term but rather whether it was necessary to use it in reference to a past council. The IAC could have put forward its recommendation that Council adopt its proposed measures, failing which a situation of unchecked spending could occur. This would have been sufficient for members to understand the point without needing to recite Dr Lim Lii and the past Council as an example.
- 6.11 Dr Goh Siew Hor put forward Dr Asha's observation and question to the IAC :
(a) 2019 and 2020 was an extraordinary time. Not only were there issues with the legality of how virtual AGMs should be held, there were also two EOGMs with many assertions made against the standing ExCo which needed legal interpretations.
(b) What would be the recommended checks in such situations? For example, would it be viable to get quotations from three different legal firms?
- 6.12 Dr Eugene Tang replied that this question should not be directed at the IAC as this committee merely reviews whatever information or statistics provided to them. Dr Eugene Tang said they had no idea about what transpired or the difficulties faced during those two years as they were informed that all the Council minutes and email exchanges have been deleted. Dr Goh Siew Hor clarified that only the emails were deleted and the Council minutes were still present and available.
- 6.13 Dr Kuan Chee Keong raised clarifications on the earlier points of high council expenditures. He noted that during his two terms as President, the conference fee was very high but they had spent the money back on members. He stressed that IDEM is not the effort of one or two Councils. It was a long-term collective effort and we should recognise past efforts. Conversely, any shortcomings should not be blamed on one or two councils.

- 6.14 After listening to Dr Eugene Tang's presentation, Dr Kuan Chee Keong observed that the high spending appears to be mainly concerning the legal bills. As pointed out by Dr Asha, Dr Lim Lii had undergone a very testing time with multiple EOGMs and he understood why her Council sought legal advice. He highlighted that the Annual Reports are SDA's long term historical records and are kept in perpetuity. As such, he was very uncomfortable with the use of words like "unchecked spending" which carried a negative connotation. A member may peruse a copy of this annual report in the future and the natural reaction would be to question the lack of follow-up action.
- 6.15 Dr Kuan Chee Keong further shared that if we think this kind of unchecked spending is a sin, he and many Councils have committed the same sin. It was simply not possible nor realistic to source for three quotations or obtain members' authorization all the time. However, he pointed out that all spendings were recorded and ultimately presented at the AGMs.
- 6.16 Dr Goh Siew Hor sought clarification from Dr Eugene Tang if IAC was referring to "high spending" or "unchecked spending" as both terms carried different connotations. He elaborated that "unchecked spending" means "I don't subject myself to any governance", "I don't subject myself to any checks at all - I do what I want", whereas "high spending" refers to "large or excessive spending". He queried if by "unchecked spending", the IAC is referring to the refusal to subject themselves to financial controls or that they are spending a lot of money that should not be spent. He would interpret "unchecked spending" to refer to one that does not wish to subject themselves to control. He felt that this is a serious allegation and should be substantiated.
- 6.17 Dr Eugene Tang replied that he was IDEM Committee chairman during Dr Kuan Chee Keong's term. As Dr Kuan had shared, the IDEM Committee worked very hard to get money and as a result, SDA was able to enjoy many benefits. Over the years, many committees have contributed selflessly but the expenditure has always been within limits. When IAC said there is unchecked spending, they are clearly saying that money should not be spent. But if you should spend money, you should not spend excessively. Dr Tang stressed that every Council should have accountability when they intend to spend money, and the money spent should benefit members. He felt that such spending is probably justified. If you were to spend the money to counter your own members' action, ask yourself if you are spending correctly.
- 6.18 Dr Eugene Tang pointed out that of the legal fees incurred, a lot of it was spent on checking the standing committee. 477 members elected the standing committee in a well-attended EOGM during very difficult times. They must trust that the standing committee will represent the views and interests of SDA. But the past Council spent so much money to see how to respond to the standing committee and how to reply to the emails sent by the standing committee. Dr Tang queried whether it was necessary to spend such money.
- 6.19 Dr Goh Siew Hor sought clarification that what the IAC is disagreeing with primarily is on the type of spending, in particular the high expenditure on legal fees. Based upon what he has heard, when the IAC refers to "unchecked spending", they are referring to the high spending on the legal fees incurred by the previous Council. Dr Eugene Tang confirmed this to be correct.
- 6.20 Dr Goh Siew Hor suggested that the IAC could have adopted a neutral tone to express that view that "the IAC wishes to avoid the present Council having large expenditures that they could have avoided should proper checks be in place". Dr Eugene Tang stressed that IAC has no ill intention and they merely reported on what they observed. He felt that what Dr Goh Siew Hor suggested was a play on words to make everyone happy.

- 6.21 Dr Goh Siew Hor replied that the reason for his suggestion was because in the term “unchecked spending”, the word “unchecked” seems to suggest that there was no checking done on the spending. However, in this case, it was not the lack of checks which resulted in the high spending but due to certain decisions or collective decisions made.
- 6.22 Dr Eugene Tang brought up the issue regarding AOMSS whereby many expenses incurred on behalf of Allied Society were paid for by SDA. This was stopped during Dr Goh Siew Hor’s term. Dr Goh Siew Hor responded that he had previously provided members with an account on this and shared the reasons why we decided not to proceed with that. He said the main reason for withdrawal was not profit-related but more on the role and constitution of the Association. He felt that as Council, we should not be overly concerned with losses as every venture may result in gains and losses. If we do not accept that some projects may result in losses even after our best efforts, then no Council will dare take on any project. He cited the example of the property which could not be predicted whether the price would rise or fall in the future at the time of purchase. As we had withdrawn from the project, Dr Goh Siew Hor said he is not able to comment on whether AOMSS was profitable or not. However, he noted that previously organised events for other Allied Societies were reported to be profitable.
- 6.23 Dr Lawrence Yong raised the following question, “What I understand from Dr Tang is that the current IAC was trying to answer these primary concerns are the expenses justified. Are the expenses excessive based on historical records?”
Dr Goh Siew Hor responded that it was a very unique circumstance as we did not historically have a virtual AGM. The bulk of the legal spending was related to the virtual AGM provided for by the Temporary Measures Act that was enacted due to Covid. It is hard to ascertain whether the amount is excessive as we have no precedence.
- 6.24 Dr Goh Siew Hor opined that councils are always trying to strike a balance between having sufficient checks without being overly bureaucratic or legalistic. It is important to remember that we are all in it together, working to serve in the best interest of SDA. The outgoing Council has done its best to calibrate the level of checks and balances. It is for members to collectively decide whether this level is acceptable or unacceptable. If members feel that changes or tweaks are needed, they should provide feedback to incoming President Dr Lawrence Yong and the new council to fine tune the current system of checks.
- 6.25 Dr Eugene Tang concurred with Dr Goh Siew Hor that there should always be checks and balances and the IAC wishes that the Council whether outgoing or incoming, will put in more checks and balances. He summarised that generally all of us should exercise accountability when it comes to making decisions and spending association money.
- 6.26 Dr Goh Siew Hor agreed that that is a fair position and accepted the IAC’s position on the need for proper checks and to make sure that we are accountable. Regrettably, this matter has unintentionally aggrieved certain parties like Dr Lim Lii. He extended his apologies to her. He appealed to members to close the issue and allow Dr Lawrence Yong and his team to start on a fresh page.
- 6.27 Dr Kuan Chee Keong provided some historical perspective to the spending limit. He shared that there was a cap on spending specified in the previous Constitution. He could not remember the exact amount, but said it was either \$10,000 or \$15,000 per year. This clause was removed in total when we had the Constitution review in year 2010 under Dr Lewis Lee’s term. He had participated in that Constitution review. The clause was removed as it would not be practical to propose a limit because of some projects like IDEM.

6.28 Dr Kuan Chee Keong also shared that there was also another discussion on whether we should adopt a budget approval system where each Council would propose next year's expenditure to be passed at every AGM. SDA did not adopt this system for practical reasons.

6.29 Dr Goh Siew Hor thanked Dr Kuan for his sharing. He shared that appropriate policies had already been instituted by the outgoing council and made known to members.

7. Close of Annual General Meeting

Dr Goh Siew Hor ended the AGM on an amicable note and appealed to members to keep in mind the bigger picture of the association, how we want to shape it, and how we project the way we run it to our younger and newer members. He was confident that we would become stronger if we are able to embrace diversity in views and manage conflicts respectfully. He hopes that we can move forward with that understanding between members.

With no further business, the Chairperson thanked all who attended the AGM and called the meeting to a close at 2.57 pm.

Recorded by Dr Goh Siak Shyong, Shawn, SDA General Secretary

Approved by Dr Goh Siew Hor, SDA President

Annex: the letters from Dr Kuan Chee Keong, Dr Lim Lij, Dr Choo Keang Hai & Dr Eugene Tang Kok Weng.

10. ANNUAL REPORT OF COUNCIL 2022-2024

COUNCIL 2022-2024

President	Lawrence Yong Than Fui
Vice-President	Eugene Tang Kok Weng
Treasurer	Kuan Chee Keong
General Secretary	Tan Tien Wang
Assistant General Secretary	Pua Hong Ping
Council Members	Bertrand Chew Shen Hui Michele Chia Xin Yi Vivien Wang Yuying Nora Heng Hui Mian*
Immediate Past President	Goh Siew Hor

*Dr Nora Heng was co-opted wef 1st November 2022.

COUNCIL MEETINGS

Council held 11 meetings during its 1st of the 2-year term of office at time of press in March 2023.

The breakdown for council member attendance is as follows:

	Attended	Absent with apologies
Lawrence Yong Than Fui	10	1
Eugene Tang Kok Weng^	9	0
Kuan Chee Keong	11	0
Tan Tien Wang^	9	0
Pua Hong Ping	10	1
Bertrand Chew Shen Hui	11	0
Michele Chia Xin Yi	11	0
Vivien Wang Yuying^	9	0
Nora Heng Hui Mian*	2	1
Goh Siew Hor	7	4

*Note: Drs Eugene Tang, Tan Tien Wang & Vivien Wang joined in at 3rd meeting. Dr Nora Heng was co-opted wef 1st November 2022.

SECRETARIAT & OFFICE ADMINISTRATION

(A) Administration

The administrative hub of the SDA is the Secretariat. The day-to-day running of the Secretariat is overseen by the General Secretary and the Assistant General Secretary.

Ms Tracy Ooi, our Senior Accounts Executive, is overseen by the Treasurer.

(B) Manpower

The Secretariat of SDA is presently run by Ms Laura Chia, Ms Tracy Ooi, Ms Celine Tan, Mr Jerry Choo and Mr Lee Jon Yang.

(C) Services

The secretariat provided supporting services to members and the Singapore Dental Health Foundation (SDHF). We also look into the Press and Media articles on Dentistry, or on relevant issues, and responds and reports as necessary.

The SDA website addresses are as follows: -

a. <https://www.sda.sg>

b. <https://www.sda.org.sg>

Email: admin@sda.org.sg

MEMBERSHIP

All membership matters are handled by the SDA Secretariat. SDA welcomed 162 new ordinary members into its family compared to 103 new members in 2021. Student membership continued its uptrend to 160.

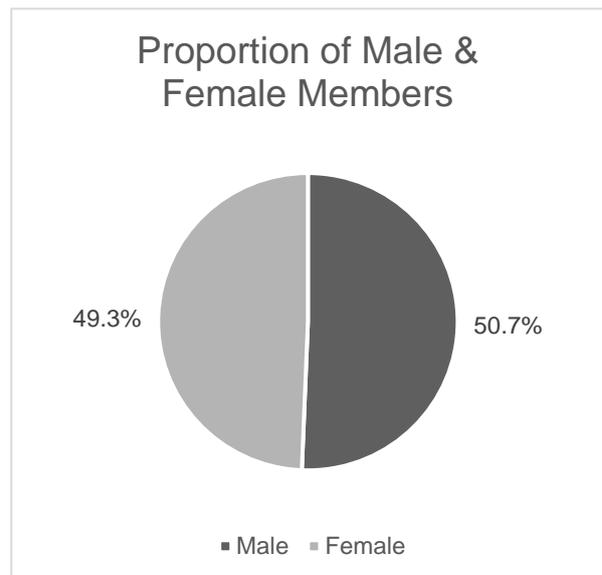
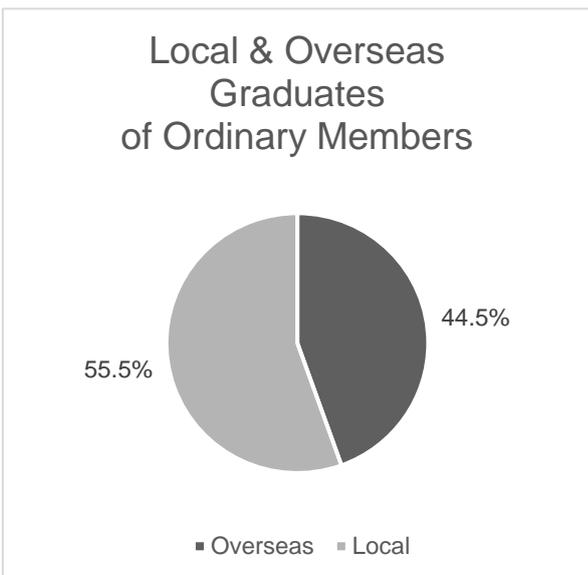
Besides more value adding CPE events by the CDE committee, the welfare committee is also continuing to put together a list of benefits offered by the participating vendors so that members can enjoy the product/service discounts either as welcome gift, membership perks or renewal benefits.

As the members’ needs are getting more sophisticated, we are also reviewing the internal processes and engaging our long-term partner to keep up with the needs of our members.

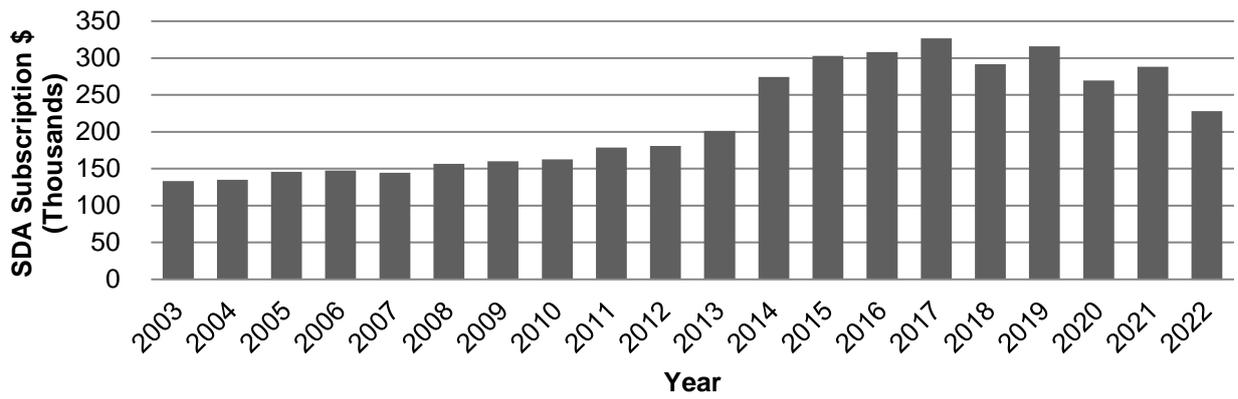
Appended herewith are some statistics for reference.

Types of membership (till 31 Dec 2022)	Total
(A) Ordinary	1399 (72.8%)
(B) Life	503 (26.2%)
(C) Associate	17 (0.8%)
(D) Overseas	4 (0.2%)
Total	1923
Student membership	160
Total numbers of members eligible for voting	1902

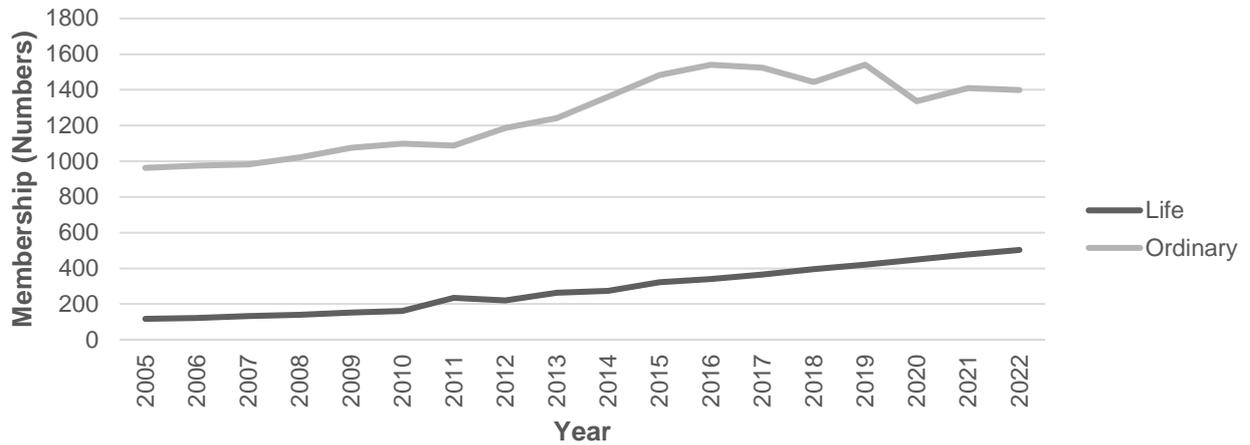
The membership has been growing steadily and around 76.6% of all Division I dentists are SDA members. Currently, there are 974 (50.7%) male members and 949 (49.3%) female members, exclusive of Student membership category.



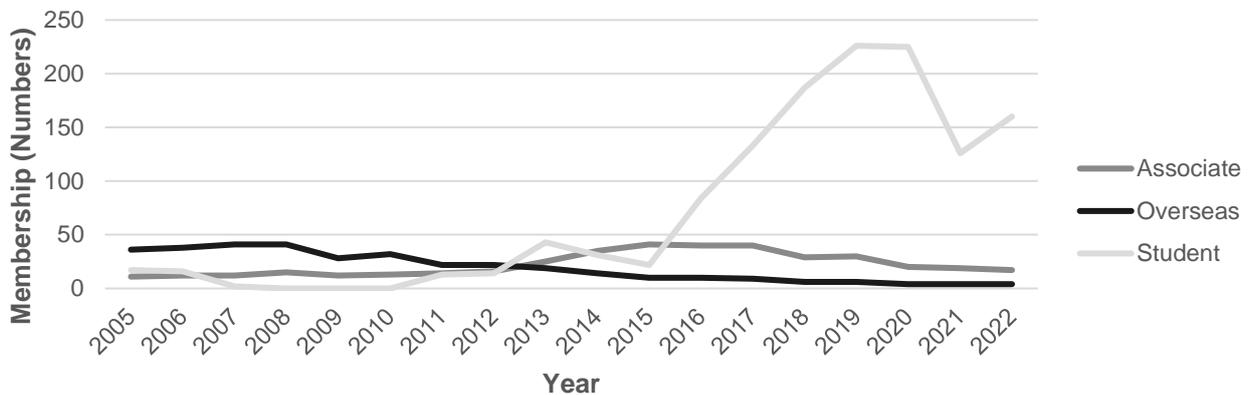
Membership Trends



Ordinary & Life Membership Trend



Associate, Overseas & Student Membership Trend



SUMMARY OF ACCOUNTS 2022: COUNCIL

Expenditure	2022 S\$	2021 S\$
Council Meeting	700.28	
Name Cards	238.00	
Bank Charges	0.60	
Uniform	1,490.00	2,020.00
SDA Travelling Expenses		
Total Expenditure	2,428.88	2,020.00
Surplus / (Deficit)	(2,428.88)	(2,020.00)

SUMMARY OF ACCOUNTS 2022: MEMBERSHIP

Revenue	2022 S\$	2021 S\$
Membership Fee	228,000.00	288,250.00
Entrance Fee	5,450.00	4,800.00
Total Revenue	233,450.00	293,050.00
Expenditure		
AGM Expenses – Minutes Transcription	2,700.00	
Legal advice on appeal to the minister against the decision of SDC	1,820.00	
Review of and legal advise in relation to proposed amendments to Constitution	4,820.00	
SDA Corporate Videography Services	500.00	
Bank Charge (GIRO)	24.40	1.60
Credit Card Charges	1.50	
Welcome Tea Event	670.91	
In-house Printing Charge	123.08	304.20
Total Expenditure	10,659.89	305.80
Surplus / (Deficit)	222,790.11	292,744.20

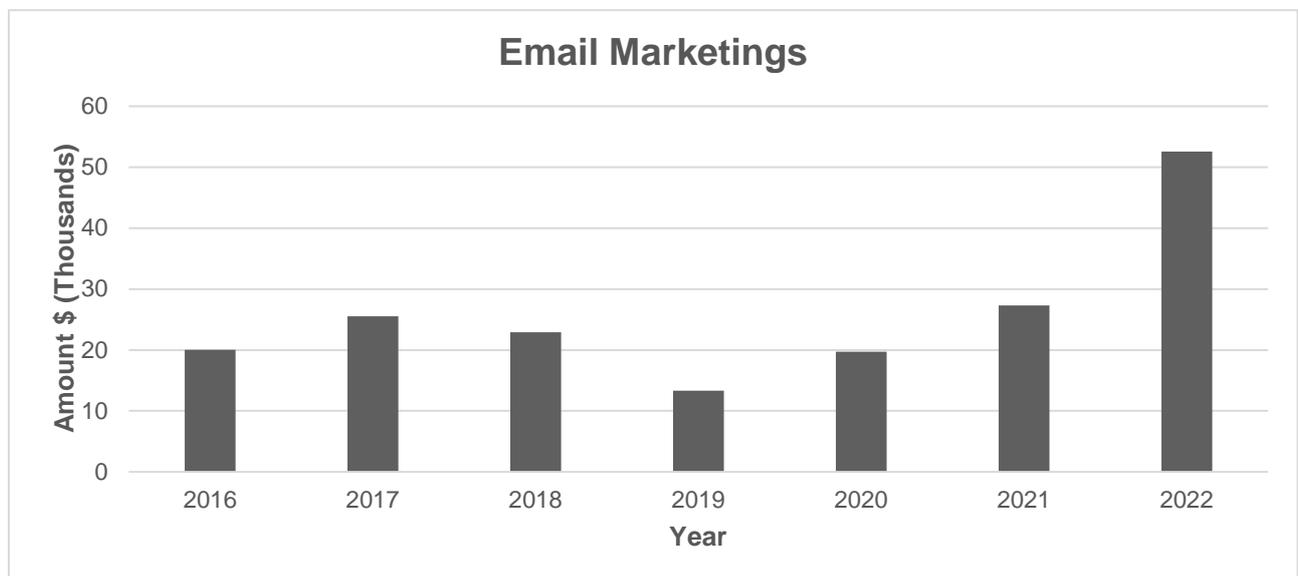
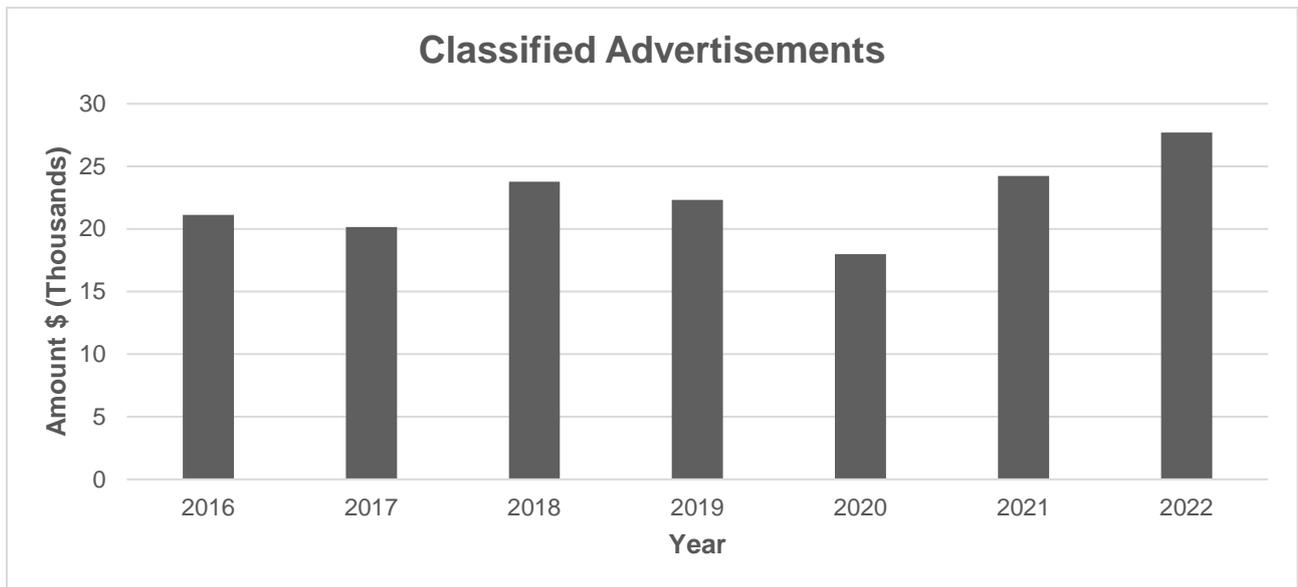
10 (A). SDA CIRCULARS & FLYERS

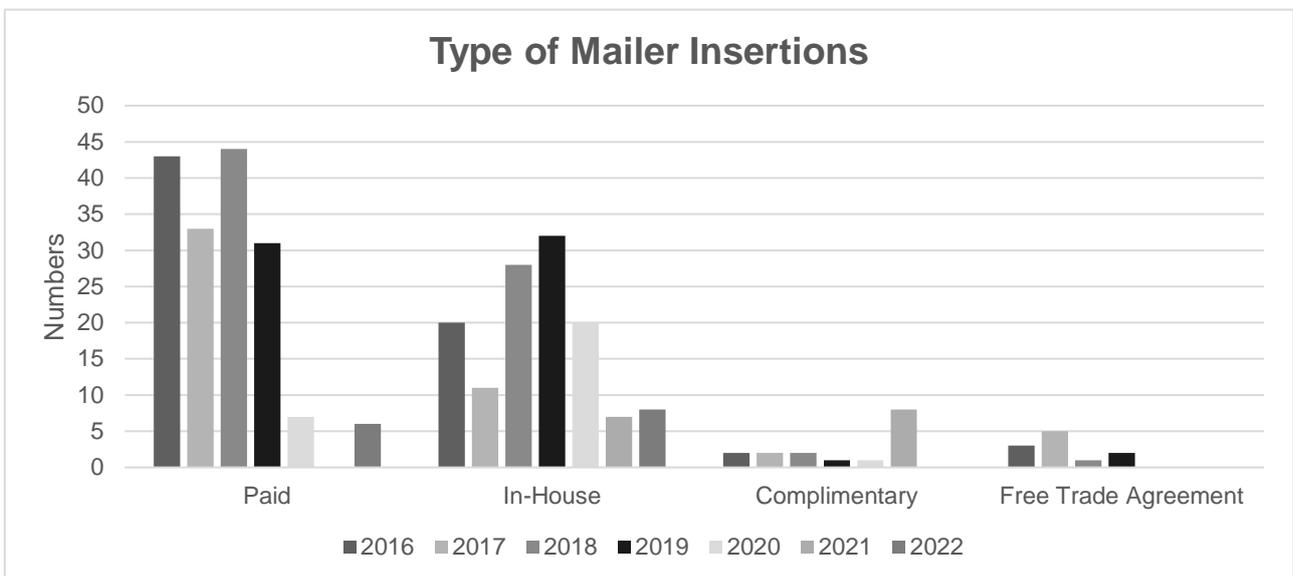
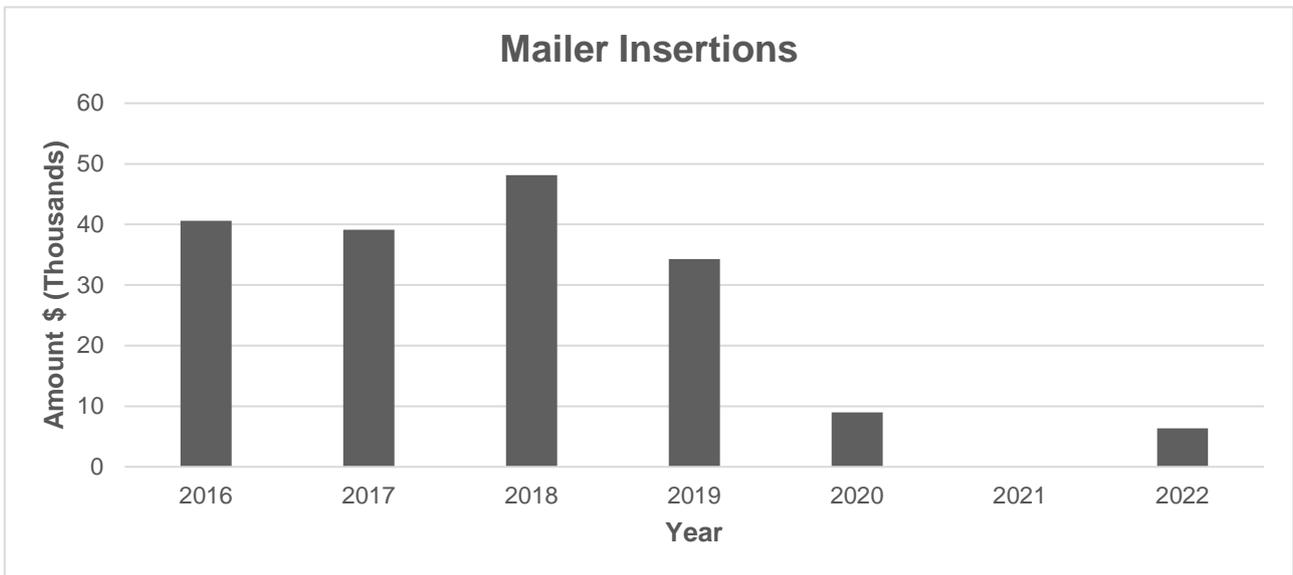
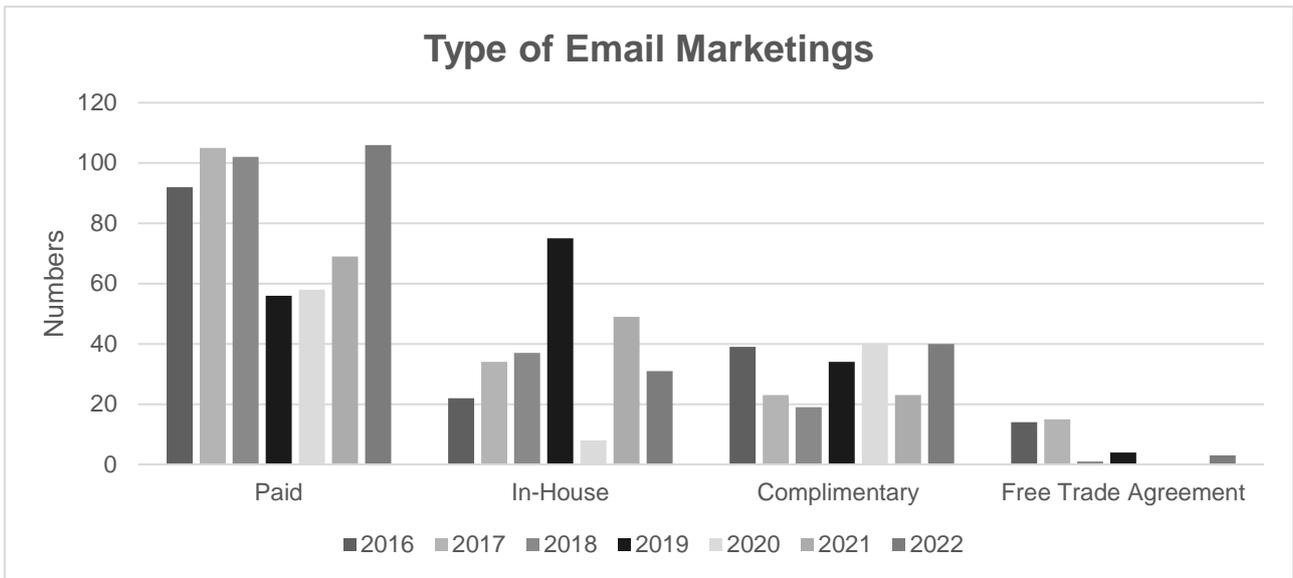
SDA advertising via email blasts and classified has remained a valuable source of revenue. 2022 saw continued uptrend of classified and email marketing revenues. In support of the decarbonization policy of the Government, SDA has phased out the mailer insert and we are grateful that members are supportive of it.

With SDA as the main link between dentists and other dental-related fraternities, advertising via SDA remains a good opportunity for interested parties to reach out to our members effectively. SDA will continue to explore more marketing opportunities to benefit members and the dental profession.

With the increasing sophistication of the needs of the clients, SDA is also committed to upskill our secretariat to keep up with the needs of our clients.

Appended herewith are some statistics for reference.





SUMMARY OF ACCOUNTS 2022: EMAIL MARKETINGS & MAILER INSERTIONS

Revenue	2022 S\$	2021 S\$
Email Blast	52,582.00	27,311.00
Mailer Insertion	34,031.00	24,239.81
Total Revenue	86,613.00	51,550.81
Expenditure		
Email Blast		
IT Support Expenses	1,337.14	1,105.08
Mailer Insertion		
Postage	5,372.43	7628.70
Bank Charge	0.60	0.20
Letter Shopping Service (Outsource of Mailer)	5,740.52	8,513.78
Printing Charges by SingPost	80.00	
Maintenance Fee for Machinery	280.00	280.00
Design Fee for Advertisement Rate Card	55.00	
In-House Printing Charge	4,932.29	6,465.14
Total Expenditure	17,797.98	23,992.90
Surplus / (Deficit)	68,815.02	27,557.91

10 (B). CONGRATULATIONS

PROMOTIONS - NUS

1. **Dr Fu Jia Hui** was promoted to Associate Professor wef 1st January 2022
2. The followings were promoted to Adjunct Associate Professor wef 1st January 2022
 - **Dr Alphonsus Tay Lai Hock**
 - **Dr Henry Kwek Swee Nguang**
 - **Dr Lee Chee Wee**
 - **Dr Ong Eng Yau**
 - **Dr Tan Tzee Jen**
3. **Dr Rahul Harshad Nagadia** was promoted to Clinical Senior Lecturer wef 1st July 2022
4. The followings were promoted to Clinical Lecturer wef 1st July 2022
 - **Dr Chan Pei Yuan**
 - **Dr Vanessa Chia Ai Ping**
 - **Dr Tan Mei Hui**
 - **Dr Wu Siwen**

PROMOTIONS - NUH

1. **Dr Loke Weiqiang** was promoted to Associate Consultant wef 1st January 2022
2. **A/Prof Alvin Yeo Boon Keng** was promoted to Senior Consultant wef 1st July 2022
3. **Dr Lim Li Zhen** was promoted to Consultant wef 1st July 2022
4. The followings were promoted to Associate Consultant wef 1st July 2022
 - **Dr Jacob Chew Ren Jie**
 - **Dr Soh Shean Han**
 - **Dr Ruth Choe Wei**
4. The followings were promoted to Registrar wef 1st July 2022
 - **Dr Chung Qi Yan**
 - **Dr Ishreen Kaur Dhillon**
 - **Dr Jeannette Chua Ming Cheng**
 - **Dr Matthias Chen Wei Jin**
 - **Dr Paul Sim Ruiqi**
 - **Dr Richmond Loy Chang Hoe**

AWARDS

1. NUS Awards 2022

- **A/Prof Jennifer Neo Chiew Lian** was awarded Honorary Fellow wef 1st July 2022
- **A/Prof Fu Jia Hui** was awarded the followings
 - NUS Annual Teaching Excellence Award (ATEA) 2022 wef 21st September 2022
 - Faculty Teaching Excellence Award (FTEA)
- **Dr Lim Li Zhen** was awarded Annual Digital Education Award (ADEA) Team 2022 wef 21st September 2022

2. Clinician Awards 2022

- **A/Prof Patrick Tseng Seng Kwong** was awarded Distinguished Senior Clinician Award
- The followings were awarded Teaching Excellence Award 2022
 - **Dr Tan Mei Na**
 - **Dr Yong Chee Weng**

3. Research Awards 2022

- **Dr Gabriel Lee Keng Yan** was awarded IADR Geriatric Oral Research Group
- **Dr Nicholas Lim Songping** was awarded Asian Academy of Prosthodontics 2022: Korean Academy of Prosthodontics Award

4. Long Service Awards 2022

The followings were awarded NUS Long Service Award for 5 years

- **Dr Frank Lee Kong Fei**
- **Dr Soh Shean Han**

The followings were awarded NUS Long Service Award for 10 years

- **Dr Charlene Goh Enhui**
- **Dr Clara Mok Yuen Pun**

A/Prof Kelvin Foong Weng Chiong was awarded NUS Long Service Award for 30 years

A/Prof Jennifer Neo Chiew Lian was awarded NUS Long Service Award for 40 years

Dr Yong Chee Weng was awarded NUH Long Service Award for 5 years

The followings were awarded NUH Long Service Award for 10 years

- **Dr Lum Jing Li**
- **Dr Melvin Liew Kang Ming**

Dr Fu Jia Hui was awarded NUH Long Service Award for 15 years

The followings were awarded NUH Long Service Award for 25 years

- **A/Prof Stephen Hsu Chin-Ying**
- **A/Prof Asher Lim Ah Tong**

5. Scholarships

Dr Seet Ren Hao was awarded NUS Faculty of Dentistry Academia Talent Development Programme FY22/23

The followings were awarded FY2022 Learning Development Award

- **Dr Charmaine Kho Ling Wei**
- **Dr Deborah Yao Zi Qi**
- **Dr Samuel Lau Yu Yi**
- **Dr Sophia Choo Hui Jia**
- **Dr William Toh Wen Rong**

10 (C). NEW MEMBERS

We are pleased to announce the following new memberships from 1st Jan till 31st Dec 2022.

SDA NEW ORDINARY MEMBERS (162 MEMBERS)

Ang Brenda	Ho Jia Shen
Ang Hui Jan	Ho Xiao Yu Jolyn
Ang Wan Ling	Hoe Feng Hua
Anthony Roy Radziejewski	Hoo Chi Mun Eileen
Bay Wee Xin Samantha	Intekhab Islam
Beh Hui Xin Leticia	Jerusha John
Cham Yee Wei Michelle	Jolyn Angkawidjaja
Chan Meow Li Mabel	Khong Yang Kai Kenneth
Chan Qing Sheng	Kim Do Hyun
Chan Yi Xin	Koh Xuan Ming Benjamin
Chee Kar Yan Erica	Kong Li Shuen Nicole
Chek Si Min Mabel	Kueh Ling Ling Sharon
Chen Changfeng	Kwek Yan Xiu
Chen Jing Lin	Lai Pui Li
Chin En Xin	Lau Po Yan Grace
Chin Khor Ni	Lau Yan Yee
Chin Wei Yee	Lee Choon Ray Bertrand Russell
Chiu Chi Locke	Lee Jia Jie Joel Alex
Chng Xue Zheng David	Lee Jia Xi
Chng Yi Hong	Lee Jia Yi Joey
Chong Yin Jean	Lee Jun Jie
Chong Zhi Yang	Lee Jun Wei Zac
Chow Hsin Heng Jabez	Lee Li Xuan
Choy Jun Hao Cedric	Lee Lin Kai Alexander Mark
Chu Dora	Lee Ziahern
Chua Eu Wei Jonathan	Leong Jun Keong Melvin
Chua Gillian	Leong Yew Yoke Calvin
Chua Xin Hui Helene	Lew Hui Pau
Chun Yit Wai Kimberly	Lhu Hui Ling
Chung Ee Yen Ian	Liew Jia Wei Nicholas
Diong Jia Ning	Lim Javious
Erica Jade Anwar	Lim Jun Jie Jonathan
Farrhath Hazzeena Binte Mohamed Jabarullah	Lim Jyy Yn Felicia
Fong Chun Ning	Lim Li Donna
Foo Le Xian Felicia	Lim Li Shan
Fung Lai Min Theodora	Lim Mei Xian
Goh Rui Ze Reuben	Lim Mei Yian
Goh Wan Ling Seraphina	Lim Qizhao Jeffrey
Ha Zhi Hon Nathan	Lim Wan Ern Kelsey
Han Pei Yi Jusrina	Lin Dan
Hannah Sosamma Mathew	Lin Ssu Min Angela
Hee Di-Shan Bena	Ling Yang
Ho Ching Hsien Claire	Loh Shuo Nan Ashley
Ho Foong Hui	Loh Wan Zhen Jaz

Loke Hsin Teng Michelle
Loo Yi Tian
Low Cheng Jun Darren
Megan Rajaratnam
Miku Fujita
Moh Heng Shen Jerry
Neo Rui En Nadya Leonora
Ng Jian Ming
Ng Jie Hui
Ng Jing Yi Rachel
Ng Kah Hui
Ng Keane
Ng Wei Xuan
Niken Arista
Nur Atiqah Ismail
Ong Jun Ming Darrell
Ong Ngiap Meng Max
Ong Song Ian Benedict
Ong Xingjun Brandon
Ong Ying Suen Cassandra
Peh Jin Yee Glenice
Pei Joanne
Prasanna Lakshmi Ravuri
Saba Arshad Raza
Seah Yan Minh Tamly
Seah Yi
Shanise Djuhari
Shi Yuexin Casey
Siah Xinjie Kelly
Sim Ying Sarah
Soh Zhi Jian Aaron
Sun Yue Stella
Tak Hyun Ui
Tam Chi Kit Carol
Tan En Kirsten Anne
Tan Keng Yang Darrell
Tan Ler Chien Samuel

Tan Vee Nie
Tan Yan Xin Rebecca
Tan Yi Yang Isaiah
Tan Ying Rui
Tan Yon Sok Brenda
Tang Mei Xin Lisa
Tasneem Mushtak Rangwala
Tay Ren Wei Joshua
Tay Yu Xiang Bryant
Teng Kok Wai
Teo Jian Kiat
Teo Jing Lin
Teodora Kent
Tham Qingling Emily
Tham Wei Hao Ryan
Thng Ming Li Millie
Tian Juliana
Ting Yang Yi Mitchell
Toh-Chin Rui Jun Jubily
Tseng Chun-Wei Edward
Wang Qijing Shawnia
Wang Zhirui Margaret
Wong Jun Ming
Wong Li Xin
Wong Shi Hwa
Woon Xuan Ru
Wu Jia Min Carmen
Yang Hanchuan
Yeo Boon Kiat Brandon
Yeo Jon-Hann
Yeo Shi Jie Darryl
Yeoh Hwee Li Clarice
Yip Xinying Dawn Anne
Yong Jia Jun Kevin
Young Jeffrey Samuel
Zhang Junhao
Zhang Ruoxi

SDA NEW ASSOCIATE MEMBERS (1 MEMBER)

Goh Chong Ming Jonathan

SDA NEW LIFE MEMBERS (29 MEMBERS)

Chan Lin Li
Chia Liang Chiang
Chong Yoke Mun
Chua Chee Haow
Chuan Shi Ling
Fang Chui Yun Mabel
Frederick Pearson Gareth

Goh Kong Hui Philip
Goh Tarn Peng
Goh Wilson
Ho Mui Fung
Ho Voon Choong
Ku Hwee Choo
Lam Chee Wai

Lee Hsien Loong Bernard
Lee Kwee Jin
Marlar Tun
Narendran Andrew Robinson
Ng Kok Boon Steven
Ong Yean Sze
See How Bin
Seow Kim Bock Jeffrey

Sharifah Nazilah Syed Taha
Tan Boon Eng
Tan Eng Joo
Tan It Sing Audrey
Tan Tien Wang
Wong Hwee Nah Philomena
Wong Ji Wei

SDA NEW STUDENT MEMBERS (95 MEMBERS)

Chai Jing Ting
Chen Cheng
Chen Hui Xin Rachel
Chen Tianyu
Chen Xuan
Chew Janine
Chew Yu Ling Elena
Chia En Chi Hannah
Chia Hao Yang
Chua Ann Lynn Sarah
Chua Chay Ling Jaycelyn
Chua Sui Qin Dilys
Chung Ning Xin
Foo Juinn Ryong
Goh Jin Hong Terran
Goh Jing Mei Stephanie
Goh Yongxi Denise
Goh Yue Ye
Heng Yu En Jodie
Ho Celeste
Hu Yinghe
Jeremy Harlim
Karunya Madhavan
Koh Kai Ray
Koh Shi Min Vera
Kong Jay-En Justin
Kwok Genghao
Lai Rui En Elizabeth
Lai Zhi Xin Jocelyn
Lau Cenzee
Lee Cheong Ming Tristan
Lee Jia Qi Emma
Lee Jingyi Deborah
Leong Jingyi Nicole
Li Huiyan
Li Zhengyu
Lim Ah Qi
Lim Guan Sheng
Lim Min Wei Ryan Timothy
Lim Yau Jun Andrea
Lim Yee Kee Jamie

Loke Rachel
Loo Wee Kean
Low Jia Xin Zoie
Low Kai Jie Marcus
May Phu Pwint
Moh Xin Qian Hilary
Moh Xin Yu Kester
Nah Sek Kim Michelle
Ng Liang Pin
Ng Xuan Ning Shannon
Ng Xuan Wen Clara
Ong Jing Jie Matthias
Ong Yi Jeah Daniel
Ong Yu Ting Joyce
Ow Xuan You Alys
Pai Juanne Hwei Jerica
Poh Yee Zhen Ada
Pui Mun Sian Clarice
Qiu Leyi
Quek Seng Joo Clarence
Sim Tzi Khee Noah
Soh Shih Chi
Soo Tze Yee
Tan Ji Hao
Tan Jia Jia
Tan Min Yan
Tan Pei Lynn Jolyn
Tan Peng Ying
Tan Rosemary
Tan Yan Wen
Tan Yun Wee
Tay Jia Hui Charmaine
Teh Eng Hui Beatrice
Teo Le Xuan
Teoh Lucas
Teoh Yu Ning
Teou Jiselle
Ting Yan Zhen Sarah
Toh Joshua
Wai Ying Xuan Penny
Wang Kang Rui

Wen Xianjue
Wong Elysia
Wong Kenji Joseph
Wu Qianwei
Xie Jinghan
Yang Wanshen
Yap Charmain

Yeo Soon Ping
Yeo Ting Ting Cherie
Yu Jiaxuan
Zhou Erli John
Zhou Zihan
Zhu Hong Yi

10(D). SDA REPRESENTATIVES

SDA ENDOWMENT FUND

President: Dr Lawrence Yong
Members: Dr Tan Tien Wang
Dr Kuan Chee Keong

NUS-SDA CONTINUING DENTAL EDUCATION FUND

President: Dr Lawrence Yong
Members: Dr Eugene Tang
Dr Tan Tien Wang
Dr Kuan Chee Keong

SINGAPORE DENTAL HEALTH FOUNDATION

SDA Representative: Dr Lawrence Yong

11. SINGAPORE DENTAL HEALTH FOUNDATION

President	:	Dr Goh Siew Hor
Vice-President	:	Dr Krushna Reddy
Secretary	:	Dr Victor Lee Kee Kai
Treasurer	:	Dr Seow Onn Choong
Committee Members	:	Dr Teo Hiow Hoong Ms Huang Kai Wei Mr Glenn Lee

About the SDHF

The Singapore Dental Health Foundation is the philanthropic arm of the SDA. Our mission is to support the efforts of our dentists, and others in the dental profession, toward increasing dental awareness and to promote dental health in Singapore.

Recovering from Covid 19 situation

The last 3 years of Covid 19 pandemic had a major impact on our activities. The restrictions affected the SDHF severely by putting a damper on all meetings, gatherings and other activities. Our regular activities like public dental screenings, seminars and talks were all cancelled due to the restrictions on mass gatherings.

Last year, the restrictions were slowly lifted. This enabled some welfare clinics to resume some clinical sessions. However, a lot of dentists and OHTs have stopped volunteering during the pandemic, so most clinics were not able to resume services to pre-pandemic levels.

We have still not resumed the other activities like screenings, seminars and talks as the pandemic is not completely over yet.

Volunteer Welfare Clinics

Some of the welfare clinics have resumed operations, like the clinics at Ling Kwang Home, Mt Alvernia Agape Clinic, Tzu Chi Free Clinic, Cerebral Palsy Centre and Rainbow Margaret Drive Centre, but still at a reduced patient load. Others, like the clinics at Bukit Batok Home for the Aged, Bethany Home, Ju Eng Home and Lions Home are making plans to reopen next year. The rest of the Welfare Homes still are waiting for the pandemic to be completely over before they resume operations.

The SDHF is also supporting Dr Gabriel Lee and Dr Vijayan efforts to start a new welfare clinic at Thong Teck Home in Geylang East. They have started operations in November.

We are urging more dentists and OHT's to sign up as volunteers to run these clinics. The past few years have really taken a toll on the oral health of our seniors and the needy residents of these nursing homes. The oral care of these residents have been neglected and we are now struggling with marked deterioration of their oral condition.

SDHF Website

Our website was the only activity that continued to function during the Pandemic. This reinforced our commitment to make it the main source of information on Dentistry for the public in Singapore. We will continue to use this platform to educate the public about dental health and for the public to seek answers to dental questions.

We are planning to upgrade and expand our website next year. We hope to make it more user friendly, updated and relevant to our users and especially to the public.

Reported By

Dr Victor Lee
Hon Gen Secretary

12. REPORTS OF COMMITTEES

- A. ACCREDITATION
- B. CONTINUING PROFESSIONAL EDUCATION (CPE)
- C. ETHICS & PRACTICE MANAGEMENT
- D. INTERNAL AUDIT
- E. INTERNATIONAL DENTAL & EXHIBITION MEETING (IDEM) 2022
- F. *NITEC* IN DENTAL ASSISTING
- G. ORAL HEALTH AWARENESS (OHA)
- H. PROPERTY
- I. *THE DENTAL SURGEON*
- J. WELFARE

12 (A). ACCREDITATION

Chairperson : Dr Lawrence Yong

The committee has renewed the accreditation for Listerine which is carried by Johnson and Johnson granting the use of the SDA seal on some of their range of products. The tenure of the agreement is from 1st October 2022 to 30th September 2023.

We appreciate and look forward to taking our relationship with our commercial collaborator to greater heights. I would also like to take this opportunity to thank Miss Tracy Ooi for her administrative support for the committee.

Reported by:

Dr Lawrence Yong
Chairperson

SUMMARY OF ACCOUNTS 2022: ACCREDITATION

Revenue	2022 S\$	2021 S\$
Colgate ¹		8,333.00
Johnson & Johnson	40,000.00	40,000.00
Total Revenue	40,000.00	48,333.00
Expenditure		
Total Expenditure	0.00	0.00
Surplus / (Deficit)	40,000.00	48,333.00

Note:

1. Colgate did not renew after 31st May 2021.

12 (B). CONTINUING PROFESSIONAL EDUCATION (CPE)

Chairperson	: Dr Ng Fooi Chin
Vice-Chairperson	: Dr Tan Tien Wang
Secretary	: Dr Selina Soon Yi Min
Treasurer	: Dr Jonathan Lim Jun Jie
Convenor	: Dr Bertrand Chew Shen Hui
Members	: Dr Dora Chu Dr Kelvin Chua Ke Bin Dr Serene Chua Dr Goh Siew Hor Dr Colin Lam Dr Lee Jing Hua Dr Li Hanyi

As SDA continue to adjust and adapt to the unpredictable COVID-19 environment in 2022, the Continuing Dental Education Committee pressed on with its primary role in supporting education activities. In tandem with the education mission, the committee worked hard to advance CDE through the successfully held IDEM 2022. In addition, we continued to host the popular “Everyday Dentistry Series” CDE lectures aimed at increasing clinical knowledge and sharing best practices in clinical care. Specialist clinicians, medical colleagues and legal professionals share their expertise on a pro bono basis. The lectures ranged from basic dentistry, oral medicine to legal advice against malpractice. Members found these lectures useful, and most lectures were fully subscribed, with well over 100 dentists attending each session.

11th Jan 2022	(Osteoporosis Society Singapore - Webinar) Pharmacological Treatment of Osteoporosis – Risks and Benefits in collaboration with Osteoporosis Society of Singapore Dr Linsey Gani
16th Mar 2022	(Dental Protection - Webinar) Case Discussions on Orthodontics Drs James Foster & Louise Eggleton
14th Aug 2022	One Day Symposium in Endodontics Drs Koh Eng Tiong, Kuah Hong Guan, Lew Hui Pau & A/Prof Patrick Tseng Dental Protection Webinar Drs Raj Rattan & Noel Kavanagh
4th Sep 2022	Young Graduates Forum Drs Wilson Goh, Ronnie Yap, Loke Weiqiang, Goh Siew Hor, Tang Kok Weng, Yeo Seem Huat & Ng Fooi Chin Orthodontics Seminar Adj A/Prof Loh Kai Woh, Drs Clara Gibson & Poon Kee Hwang Dental Protection Webinar Drs Raj Rattan & Yvonne Shaw

27th Nov 2022	(Dental Protection) Consent and Communication – Managing your Patients' Day to Day with Examples and Case Discussions Dr James Foster & Mr Charles Lin
10th to 12th Feb 2023	Molar Endodontics Workshop Dr Abhishek Parolia

The CDE committee also continued close collaboration with key industry partners to accredit lectures and workshops for SDA members. These collaborations provide SDA members and our industry partners' niche opportunities in continuing education.

24th Feb 2022	(Raydent – Physical & Webinar) The Era of Palate Free Palate Free Innovation in Practice – Soft Tissue Regeneration Prof Daniel S Thoma
4th Mar 2022	(Osteopore - Webinar) New Biomaterials in Dental Implant Surgery - Regenerative Implant Technology in Dentoalveolar Rehabilitations Drs Samintharaj Kumar & Lim Jing
25th Mar 2022	(ZOLL Medical Corporation - Webinar) Preparing for Medical Emergencies in the Dental Clinic Drs Neil Gajjar, Stanley Malamed & Jimmy Jot
13th Jul 2022	(Modern Dental Lab - Cancelled) Understanding the Use of Attachments and Staging in Clear Aligner Treatment Dr Lawrence Yong
16th Jul 2022	(Henry Schein – Rejected) Dentistry VISION Symposium Drs Johnathan Wee, Pokpong Amornvit, Stephen Lampl, Lala Sanchez, Geraldine Lee, Maple Lau, Jerry Lim & Ms Amelia Tan, Apple Lim
23rd & 24th Jul 2022	(Raydent) The Ethical Sales & Communication Programme for Dentist Mr Ashley Latter
26th Jul 2022	(Raydent) Advanced Masteclass Ethical Sales Programme for Dentist Mr Ashley Latter
22nd to 26th Aug 2022	(Dentsply Sirona – Webinar) Dental Excellence Congress 2022 Drs Edmond Koyess, Walter Dias, Lutz Ritter, Giacomo Armani, Stijn Vervaeke
19th Sep 2022	(Implantate) Surgical and Prosthetic Concepts in Implantology: Single and Full Arch Restoration Dr Jörg-Martin Ruppin
11th Nov 2022	(Joycmile Tech - Cancelled) Bringing Transformative technology to Orthodontics Drs Mehdi Peikar & Narandr Chevangkul

12th Nov 2022	(Raydent) Impacted Wisdom Tooth Management Dr Noah Teo
12th Nov 2022	(Haleon, formerly GSK – Webinar) Personalised Periodontal Care -That’s the Name of the Game Dr Christina Cheok
16th Jan 2023	(Align Technology) The Comprehensive Dentistry Series - Orthodontic Restorative Treatment Planning Strategies Drs Jason Ng & Poon Kee Hwang
18th Feb 2023	(3M) Comprehensive Infection Prevention Starts With Evidence-Based Sterilization Practices in Dental Setting Ms Marina Fernhout-Mollema, A/Prof Ling Moi Lin, Drs Chelsia Sim & Norman Lu
4th Mar 2023	(Henry Schein - Webinar) A Versatile Approach Using Glass Ionomer Cements in Complex Cases with Improved Patient’s Outcome Dr Michael A Schneider
18th Mar 2023	(Haleon, formerly GSK – Webinar) Dental Phobia: It’s Real Dr Muhammad Syafiq Asyraf

Moving ahead in 2023, the CDE committee will continue to source for high quality lectures serving our members’ needs in the coming year. At the same time, SDA ensures that the education programs are affordable and relevant.

I would like to thank each and every of our CDE Committee members for their selfless yeoman services to bring an affordable broad church CPE programme to our members.

The CDE Committee is also thankful to our SDA Council for their unstinting support and guidance.

Last but not least, our gratitude to you, our SDA members, that give heft to the CPE programme.

Thank you all and let’s look forward to another fruitful season.

Reported by:

Dr Ng Fook Chin
Chairperson

SUMMARY OF ACCOUNTS 2022: CONTINUING PROFESSIONAL EDUCATION

Revenue	2022 S\$	2021 S\$
CPE Accreditation Fee	19,571.50	14,322.00
CPE Registration Fee	15,677.38	
Total Revenue	35,248.88	14,322.00
Expenditure		
Rental of Venue	5,000.00	
Zoom Subscription Fee (Webinar for Civil Law)		464.69
Supporting Staff	440.00	
Gift	86.00	
Food & Beverage	5,434.89	
Bank Charges	4.40	
Meeting Expenses	97.00	
Transport	116.40	
In House Printing Charges	243.48	68.97
Total Expenditure	11,422.17	533.66
Surplus / (Deficit)	23,826.71	13,788.34

12 (C). ETHICS AND PRACTICE MANAGEMENT

Chairperson : Dr Ng Jing Jing
Vice Chairperson : Dr Tan Tien Wang
Advisor : Dr Asha Karunakaran
Convenor : Dr Pua Hong Ping

On 28th July 2022, the Committee had a meeting to introduce our convenor, Dr Pua Hong Ping, and welcome the new volunteers.

We took the opportunity to invite our members to share their experiences and present some cases that they had mediated. Dr Adrian Shi and Dr Melissa Guay shared with the committee the cases they found challenging to handle and the members had a fruitful discussion.

In 2021/22, we are glad to see that the number of cases remained stable at 52 cases.

Majority of the patient's complaint were like the previous years. Most of the complaints arose from unsatisfactory treatment outcome or failed treatment. Looking at the complaints, we find that communication breakdown between dentist and patient being the main reason for the complaints. Hence taking time to explain treatment options, possible treatment outcome, alternatives to treatment and the management of patient's expectations are still keys to the prevention of complaint.

Of the 52 complaint cases, five required mediations.

Cases mediated

- 4 cases discharged with ex-gratia settlement.
- 1 case on hold, pending on-going treatment.

Table shows the list of Volunteers that mediated cases in 2022

Lead Mediators*	Assistant Mediators
Dr Adrian Shi	Drs Marco Li / Melissa Tan
Dr Melissa Guay	Drs Lee Cheng Ting / Karan Singh
Dr Mohan	Drs Ooi Shan Chin / Wilson Lu
Dr Tang Panmei	Drs Colin Lam / Sharon Kwek
Dr Kuek Yit Liang	Drs Prashanth / Clarissa Ho

*Lead mediators with 2 Assistants serves more in a mentorship capacity to guide and train newer volunteers in the Ethics Comm.

List of meetings held

Date	Event name	Participants
28 th July 2022	First committee meeting 2022	23

Reported by:

Dr Ng Jing Jing
Chairperson

SUMMARY OF ACCOUNTS 2022: ETHICS AND PRACTICE MANAGEMENT

Revenue	2022 S\$	2021 S\$
Mediation Budget ¹	20,000.00	20,000.00
Admin Fee ²	252.36	210.30
Total Revenue	20,252.36	20,210.30
Expenditure		
Bank Charges		0.20
Specialist Reports from NDC	353.76	410.76
Mediation Course Fee		16,944.20
In House Printing Cost	11.74	26.41
Total Expenditure	365.50	17,381.57
Surplus / (Deficit)	19,886.86	2,828.73

Note: The postage was not included.

1. Total DPL budget is S\$126,786. This fund is the service provided for mediation and administration work eg application, collection etc pertaining to the DPL membership.
2. Admin fee of \$50 inclusive of GST for SDA mediation service.

12 (D). INTERNAL AUDIT

Chairperson : Dr Samsudin Bin Jetty
Convenor : Dr Eugene Tang Kok Weng
Members : Dr Egwin Yeo Jun Chern
Dr Png Rou Jing

IAC committee aims to provide an objective and independent assessment of SDA activities, business processes, risk evaluation assessment and effective use of SDA finances. The committee also looked at internal financial controls and recommendations going forward.

The following were assessed

- Current council, exco, sub committees' financial authorisation limits and sub limits
- Quarterly review of financial spreadsheets in particular on prepayments, ageing analysis, fixed deposits
- SDA property matters, current tenancy / rental agreements and valuation assessment
- Financials of current projects and expected projects of various committees to assist SDA treasurer
- Review of expenses of major projects - IDEM and SDA convention

The committee met and deliberated over a chat group.

Reported by

Dr Samsudin Jetty
Chairperson

SUMMARY OF ACCOUNTS 2022: INTERNAL AUDIT

Expenditure	2022 S\$	2021 S\$
Meeting Expenses		
Total Expenditure	0.00	0.00

12 (E). INTERNATIONAL DENTAL & EXHIBITION MEETING (IDEM) 2022

Organising Committee

Organising Chair	Dr Goh Siew Hor
Organising Vice-Chair	Dr Ng Fooi Chin
Scientific Chair	Prof Patrick Tseng Seng Kwong

Subcommittee

Scientific Chairpersons

Dr Trevor Li Chung Tai
Dr Enrica Sham Pui Yin
Dr Bertrand Chew Shen Hui
Dr Marianne Ong Meng Ann
Dr Eugene Tang Kok weng
Dr Wong Mun Loke
Dr Dominic Leung Wing Hung
Dr Benjamin Tan Thong Kwan
Dr Raymond Wong Chung Wen
Dr Teoh Khim Hean
Dr Pua Hong Ping

Room Managers

Dr Vivien Wang Yuying
Dr Kevin Lee Tze Hong
Dr Ainsley Toh Teck Kiong
Dr Michele Chia Xin Yi

IDEM 2022 is one that will be remembered for being one of the first regional meetings to take place physically as we emerge from the COVID-19 Pandemic. We took a bet to postpone the meeting from February to October in hopes that border restrictions would be lifted. It did although travel was also just starting to pick up with on-arrival testing and quarantines still not fully lifted in some countries.

The 12th Edition of IDEM also featured another first – the Singapore Speaker Series. The large turnout for a Sunday morning conference slot far exceeded expectations. In fact, the attendance for the lecture exceeded even some of the keynote lectures. This is testament to the quality of our local speakers who are well sought after regionally. This is something that we can be proud of.

The participation from both delegates and exhibitors was encouraging. We had 1589 conference delegates, 540 exhibitors from 37 countries and 4941 trade visitors. The scientific program, led by the distinguished Prof Patrick Tseng as Scientific Chairperson, saw 46 quality sessions organized over 3 days. For this, we are grateful and indebted to him.

The event was graced by our Health Minister, Mr Ong Ye Kung, who took time off his busy schedule from managing the pandemic to meet with us. In his address, he affirmed the importance of preventive oral and dental care. He also noted that the dental fraternity was ahead in this regard. It is again something that we can be proud of.

I would like to extend my sincere thanks Koelnmesse for their many years of close and warm partnership, all SDA members for their support, Committee members, speakers, chairpersons, and Secretariat. Without any one of you, we would not be enjoying today's success!

I am grateful for this opportunity to serve my fellow dentists and I look forward to SDA scaling even greater heights!

Reported by

Dr Goh Siew Hor
Organising Chair

SUMMARY OF ACCOUNTS 2022: INTERNATIONAL DENTAL EXHIBITION & MEETING 2022

Revenue	2020 S\$
KM – Special Promotional Fees for 2022	5,000.00
Registration Income	81,237.00
Other Sponsorships & Donations	13,800.00
Commission from KM Trade	285,680.00
Sponsorship for SDA Gala Dinner	43,500.00
Tickets for SDA Gala Dinner	16,436.98
Total Revenue	445,653.98
Expenditure	
SDA Gala Dinner	104,970.70
NDA's Meeting Expenses	14,151.82
Bank Charges	2.30
CPE Point Module Software	8,498.78
Honorarium	15,000.00
Casual Labour	2,723.00
IDEM 2022 Rebate	37,700.00
Rental of Equipment	1,871.90
Stationary	5.00
Travelling Expenses	1,384.92
Staff Time-off	1,940.61
In-house Printing	181.32
Meeting Expenses	344.74
Delivery Charges	360.00
Total Expenditure	189,135.09
Surplus / (Deficit)	256,518.89

12 (F). NITEC IN DENTAL ASSISTING

Convenor : Dr Michele Chia Xin Yi
Member : Dr Andy Lim Toh Seong

The course for the 14th Batch of *Nitec* in Dental Assisting trainees started on 8 March 2021. 31 trainees successfully completed the one-year training programme. This programme runs a hybrid version, with face-to-face onsite as well as live streaming through the Zoom platform for lectures and onsite breaking-up of trainees into smaller groups for the Practical Hands-On lessons. Unlike previous years, a conjoint graduation ceremony was unable to be held due to the COVID-19 pandemic.

The 15th run of the Nitec-DSA Programme 2022-2023 started on 14 March 2022 with an enrolment of 30 trainees. The 15th run is scheduled to be completed in March 2023.

Acknowledgements

The “*Nitec* in Dental Assisting” Traineeship Committee wishes to thank the following people for their invaluable time, support and commitment to the *Nitec* in Dental Assisting programme:

- a. “*Nitec* in Dental Assisting” Committee Members 2021/2022.
- b. ITE – Ms Yeo Yin Yin, Mr Marcus Lee, and ITE Examination Department
- c. SDA Council Members 2021/2022
- d. SDA *Nitec* Lecturers
- e. SDA *Nitec* Presiding Examiners, Moderators, Setters, Markers and Invigilators
- f. Approved traineeship companies (sponsoring clinics)
- g. SDA Secretariat

Nitec in Dental Assisting List of Lecturers

	<i>Name of Lecturer</i>	<i>Lectures</i>
1	Dr Michele Chia	Convenor
2	Dr Tamhane Tanuja	General Anatomy and Physiology, Anatomy of Head and Neck, Microbiology and Pathology, Working with the Dental Surgeon, Close Support Dentistry, Instrument Identification, Dental Charting, Reception Duties, Telephone Skills, Financial Counselling and Appointments, Communications with patients, Professionalism and Quality Service, Consent, Record Handling, Inventory Control, Law and Ethics in Dentistry
3	Dr Ng Jing Jing	Common Dental Diseases, Children's Dentistry
4	Dr Rashid Tahir	Patients with Special Needs, Dental Trauma
5	Dr Tan Yee May	Pharmacology, Oral Health Education, Post-operative Instructions
6	Dr Intekhab Islam	Workplace Safety, Infection Control and Sterilization, Body Systems, Medical Conditions Relevant in Dentistry, Anaesthesia, Oral and Maxillofacial Surgery, Medical Emergencies
7	Drs Kenneth Tan, Kenneth Goh, Jeremy Sim, Kelvin Chua	Operative Dentistry, Prosthodontics
8	Dr Lisa Tan	Endodontics
9	Dr Tan Shuh Chern	Dental Materials, Basic First Aid
10	Dr Teresa Loh	Preventive Dentistry
11	Dr Jacinta Lu	Periodontology
12	Dr Andy Lim	Diet and Nutrition, Dental Radiology
13	Dr Anthony Goh	Vital Signs
14	Dr Enrica Sham	Orthodontics

Reported by

Dr Michele Chia
Convenor

SUMMARY OF ACCOUNTS 2022: NITEC IN DENTAL ASSISTING

Revenue	2022 S\$	2021 S\$
<i>Nitec</i> Registration Fee ¹	182,000.00	161,000.00
Total Revenue	182,000.00	161,000.00
Expenditure		
Support Staff Fee	1,010.00	1,185.00
Examiner & Invigilator Fee	6,480.00	8,000.00
Moderator / Marker / Setter Fee	600.00	600.00
Material Fee	156.45	599.13
Exam Fee	1,625.00	975.00
Rental of Premises	24,000.00	19,800.00
Lecturer Fee	25,840.00	22,960.00
Course Provider Fee (BCLS)	4,320.00	4,800.00
Bank Charges	12.00	14.20
In-House Printing	1,551.60	2,560.27
Total Expenditure	65,595.05	61,493.60
Surplus / (Deficit)	116,404.95	99,506.40

Note:

The mailing cost for *Nitec* flyer absorbed by routine mailer

1. 31 trainees (S\$ 1,000 x 31) + 29 trainees (S\$ 5,000 x 29) + 1 dropped out (S\$ 6,000)

12 (G). ORAL HEALTH AWARENESS

Chairperson	:	Dr Amanda Koh Hui Xian
Convenor & Advisor	:	Dr Eugene Tang Kok Weng
Members	:	Dr Chen Wei Theng
		Dr Dora Chu
		Dr Chua Serene
		Dr Deng Yue Denise
		Dr Lee Suan Ning Belinda
		Dr Lim Mian Jun
		Dr Elim Tan

Social Media Campaign

In 2021, OHAC launched SDA's pilot social media campaign, with the help of a marketing agency, on SDA's official Instagram page, with a campaign to increase active stakeholder participation, social diffusion and dental health literacy.

In December 2022, OHAC started posting weekly content on our Instagram page to engage the public as well as dentists, both locally and internationally, in an effort to widen our social media reach and build on the audience we had established from the first campaign. The aim of these posts are to increase dental awareness of the general public, and to provide useful general dental knowledge in small, light-hearted bites for everyone. Our posts try to tackle commonly asked questions, whilst providing an interesting insight to dentistry, for both dental and non-dental audience members.

Drawing insight data from Instagram, we managed to track that our posts reached 37.4% more accounts, with an even higher engagement rate of 63.6%. Our follower count also increased by 17.4% during this period. Our audience is largely Singapore-based, with an age demographic of largely 25-34 years, and a roughly equal balance of male and female audience. We also managed to reach out to accounts that do not follow our page, with an increase of 65.7% and a 542% increase in account engagement.

All in all, our posts show that we were able to reach and engage with a wider audience. Also, the influencer Hirzi (@hirziofficial), whom we engaged for our previous social media campaign, also continued to support our new posts.

Considering that this current campaign has no sponsorships nor paid partnerships, this indicates the organic growth of the SDA Instagram page, which is a promising base to launch further campaigns, now that we have a better grasp of the size and demographic of our audience. We look forward to more that can be achieved via social media platforms in the coming years.

Reported By

Dr Amanda Koh
Chairperson

SUMMARY OF ACCOUNTS 2022: ORAL HEALTH AWARENESS

Revenue	2022 S\$	2021 S\$
Total Revenue	0.00	0.00
Expenditure		
Total Expenditure	0.00	0.00
Surplus / (Deficit)	0.00	0.00

12 (H). PROPERTY

Chairperson : Dr Goh Siew Hor
Convenor : Dr Kuan Chee Keong
Trustees : Dr Philip Goh Kong Hui
Dr Tang Kok Weng
Dr Samintharaj Kumar s/o Samy Raja

TRUSTEES

Article IX of our Constitutions mandates all immovable property acquired by SDA to be held by between 2 to 4 Trustees and they are listed as above. At the 55th AGM, Drs Philip Goh, Tang Kok Weng and Samintharaj Kumar s/o Samy Raja were elected as property trustees for both No 1 Circular Road and #10-13, Centrium Square. We extend our heartfelt gratitude to our outgoing trustees, Drs Kenny Poh and Eric Yap who have served as property trustees with distinction for many years. We are indebted to them for their valuable contribution.

NO.1 CIRCULAR ROAD

Address of Property	:	No 1 Circular Road Singapore 049357
Type of Property	:	Commercial - 3 Storey Shop House
Land Tenure	:	LEASEHOLD ESTATE
Lease Duration	:	999 Years
Commencement Date	:	28/06/1826
State Title Expiry Date	:	27/06/2825

Lot No Area	(Sq M)	Certified Plan No
TS4-261V	71.0	CP 28440
TS4-99413M	4.0	CP 12131
TS4-99419K	10.0	CP 6869

The market value with vacant possession of the property as at 31st December 2022 is **S\$7,800,000** based on desktop valuation by professional valuer, Robert Khan & Co Pte Ltd. The property is currently rented out to No 1 Entertainment Pte Ltd (Registration No: 200604732G) and the lease has been renewed till 31/05/2025.

Details of Tenancy:

Person In Charge	:	Mr Don Ho Lian Keong
Current Tenant	:	1 Entertainment Pte Ltd
Type of Business Activity	:	Pub
Start Date	:	01/07/2022
End Date	:	31/05/2025
Duration of Tenancy	:	2 years
Rental Per Month	:	S\$9,900.00 (exclusive of GST)

In renewing the lease, we ensured that the tenancy agreement was aligned to Singapore Business Federation's Code of Conduct for Leasing of Retail Premises ("Code"). We understand that there have been discussions for it to be legalized in the near future and have taken the necessary steps to be Code compliant.

#10-13, CENTRIUM SQUARE

Address of Property	:	Centrium Square, 320 Serangoon Road #10-13 Singapore 218108
Type of Property	:	Commercial – Office
Land Tenure	:	FREEHOLD ESTATE
Lease Duration	:	FREEHOLD
TOP Date	:	19/05/2020
State Title Expiry Date	:	NA

Strata Lot No	(Sq M)	Certified Plan No
U18356V	94.0	Lot 2930A (formerly known as Lot 1444M) TS 17

Separately, our legal advisors from K&L Straits Law LLC had discovered that the Centrium Square property registration had been accepted under the name of "Singapore Dental Association" rather than the trustees. Under Singapore law, societies cannot hold land in its own name. They have written in to the Singapore Land Authorities who have acknowledged the error. Our solicitors M/s Myintsoe & Selvaraj who managed the registration of the property has been informed to make the necessary amends.

I would like to thank Council for their support and especially Convenor, Dr Kuan Chee Keong who has been generous in sharing his experience in this area.

Reported By

Dr Goh Siew Hor, Chairman
Dr Kuan Chee Keong, Convenor

SUMMARY OF ACCOUNTS 2022: PROPERTY

Revenue	2022 S\$	2021 S\$
Rental ¹	113,400.00	55,800.00
Valuation Gain	800,000.00	800,000.00
Total Revenue	913,400.00	855,800.00
Expenditure (1 Circular Road)		
Fire Insurance	700.00	700.00
Public Liability & Fire Insurance	398.25	
Property Tax	10,800.00	10,800.00
Periodical Inspection	900.00	
Valuation & Disbursement	490.00	350.00
Public Liability Insurance		118.36
Repair and Maintenance		8,990.00
Review of Tenancy Agreement	3,700.00	
Bank Charges	0.60	0.20
Expenditure (1 Circular Road)	16,988.85	20,958.56
Expenditure (#10-13, Centrium Square)		
Management Fund (Common)	4,910.04	5,194.67
Sinking Fund (Common)	94.88	
Sub Maintenance Fund (Office)	2,585.48	2,277.12
Sub Sinking Fund (Office)	118.60	
Property Tax	4,694.17	5,830.00
Bank Charges	1.20	2.70
Expenditure (#10-13, Centrium Square)	12,404.37	13,304.49
Surplus / (Deficit)	884,006.78	821,536.95

Note:

1. January-June (6 x \$9,000) + July-December (6 x \$9,900)

12 (I). THE DENTAL SURGEON

(A) Committee Members:

Editor	:	Dr Jeremy Sim Ming Liang
Asst Editors	:	Dr Lea Tan
Convenor	:	Dr Lawrence Yong
Members	:	Dr Surinder Arora Dr Kevin Co Hao Ming Dr Clara Gibson

The Dental Surgeon has firmly established itself as The Singapore Dental Association's premier high-quality publication. With a new team, comes a new magazine with insights into the inner workings of dentistry of Singapore.

Jeremy Sim

(B) Circulation

SDA *The Dental Surgeon* Newsletter is produced every bi-annually.

2 issues were published in Year 2022:

1. September 2022
2. December 2022

1995 copies were printed for the September issue while 1865 copies are printed for the December issue and distributed to all SDA members, SDA corporate partners and dental suppliers. An online version of the newsletter is also available on the SDA website.

(C) Contents of the Newsletters

September 2022 (48 Pages) – Layout designer: ColorMagic

Feature / Clinical Feature

- Editor's note – Dr Jeremy Sim
- Foreword by Convenor: Dr Lawrence Yong
- SDA Council 2022 – 2024
- IDEM 2022

1. Community

- Burn Out in Dentist Working in Singapore – A Cross – Sectional Study Summarized: Dr Surinder Arora
- Freshmen Welcome Tea: Dr Zachary Lee

2. Commentary

- Mewing: Dr Jeremy Sim
- A True Story: How I chose Dentistry

3. Lifestyle

- Vapid Veneers: Dr Jeremy Sim
- Durian Talks: Dr Jeremy Sim

5 Pages of Advertisement –Lion Corporation x2, IDEM, DPL, SDA re-Connects, 3M, 3Shape and Singapore Dental Association (SDA)

December 2022 (48 pages) – Layout designer: ColorMagic

Feature/Clinical

- Editor’s note – Dr Jeremy Sim
- IDEM 2022 – Dr Jeremy Sim
- SDA re-Connects – Dr Jeremy Sim
- Implantology Course by Trinon Collegium Practicum – Dr Jeremy Sim

1. Lifestyle

- Chinese Ink Painting – Dr Clara Gibson
- The Working Mum – Dr Surinder Arora
- Pottery with the Clay People – Dr Vivien Wang
- McLaren GT 2022 – Dr Kevin Co
- Epidemics of Singapore – Koro Penis Hysteria of 1967 – Dr Jeremy Sim

11 Pages of Advertisements – Lion Corporation x2, DPL, IDEM, Haleon, 3Shape and Singapore Dental Association (SDA)

(D) Advertisements

The SDA newsletter editorial board is a self-supporting committee.

Advertisements generate sufficient funds to support printing fees for the full-coloured newsletter and the costs of designing materials incurred. See **Annex A** for advertisement rates and **Annex B** for the Profit/Loss Balance sheet of the newsletter.

(E) Editing and Layout Design matters

The Dental Surgeon newsletters for 2022 were printed as 28cm x 21cm in size.

(F) Printer matters

The current printer for the SDA newsletter is ColorMagic Pte Ltd.

THE DENTAL SURGEON

(Two Issues A Year - June & December)

	Commercial	*Regular Commercial
Front Cover Strip (FCS) (45mm x 210mm)	\$5,500	\$4,800
Centrefold	\$3,300	\$3,100
2 page advertorial	\$2,300	\$2,100
Outside Back Cover	\$2,200	\$1,950
Inside Front Cover	\$2,000	\$1,750
Inside Back Cover	\$2,000	\$1,750
Inside Full Page	\$1,500	\$1,350

* Regular Commercial applies when payment is made upfront for all 2 issues

The Dental Surgeon is the sole events and lifestyle publication of the Singapore Dental Association. An online version of the newsletter is also available on the SDA website.

SUMMARY OF ACCOUNTS 2022: THE DENTAL SURGEON

Annex B
The Dental Surgeon Newsletter
Income & Expenditure

INCOME - Suppliers	September 2022 Issue S\$	December 2022 Issue S\$
3M	2,000.00	-
3 Shape	1,950.00	1,950.00
Maybank	135.00	-
Lion Corporation	9,500.00	9,500.00
SDA Advertising Opportunities	In-House Ad	In-House Ad
SDA re-Connects Dinner	In-House Ad	-
Dental Protection Limited	1,350.00	1,350.00
IDEM	FOC	FOC
GlaxoSmithKline	-	2,000.00
Total Income	14,935.00	14,800.00
EXPENDITURE		
Printing Cost	10,274.25	9,977.95
Designing Cost	1,940.00	1,940.00
Mailing Cost*	1,590.28	2,924.33
Envelope / Postage to Advertiser	15.67	305.00
Courier Charges	-	200.00
Bank Charges	0.20	0.20
Admin Cost for Mailing of Dec DS (Label & Franking Ink Ribbon)	-	53.00
Total Expenditure	13,820.40	15,400.48
Profit / (Loss)	1,114.60	(600.28)

*Mailing cost – prorated with SDA monthly mailer

Revenue	2022 S\$	2021 S\$
Advertisement	29,735.00	32,365.00
Total Revenue	29,735.00	32,365.00
Expenditure		
Printing Costs	20,252.20	16,909.05
Courier Fee	200.00	
Layout Designer Fee	3,880.00	3,830.00
Material Development (Food Review)		137.50
Envelope & Postage to Advertiser	320.67	62.41
Admin Cost for Mailing of Dec DS (Label & Franking Ink Ribbon)	53.00	
Mailing Costs based on the Average Weight of Mailer	4,514.61	2,971.30
Bank Charges	0.40	0.40
Total Expenditure	29,220.88	23,910.66
Surplus / (Deficit)	514.12	8,454.34

Note: The hardcopy of "The Dental Surgeon" December issue was sent out from the SDA office instead of engaging SingPost services.

12 (J). WELFARE

Chairperson	: Dr Tan Tien Wang
Convenor	: Dr Vivien Wang Yuying
Members	: Dr Surinder Arora
	: Dr Kanokporn Laorerkuthai
	: Dr Colin Lam
	: Dr Lee Tong Lynn
	: Dr Ng Lay Choo
	: Dr Tamsyn Ooi Yi Ying
	: Dr Pua Hong Ping
	: Dr Jeremy Sim Ming Liang

The year 2022 saw a re-commencement of the welfare Committee physical activities as a result of the relaxation of the COVID distancing measures.

This has been a busy year for the Welfare Committee as we organized a series of physical events. Notably, the Welfare Committee was tasked to organize the SDA Re-Connects and Appreciation Gala dinner 10 weeks before the actual event. The team members were able to gel and bond together during the organization of the event. I am grateful to all the team members for sacrificing their time for the welfare of the SDA members. Most importantly, we saw many members enjoying the event, which is the greatest source of motivation for us to organize more memorable events.

The events which we organized are as follows:

1. Freshmen welcome tea – we reached out to the cohorts of year 2 and 1 dental students respectively at NUS Sports Complex on 3rd June and 17th August 2022. The events were sponsored by GSK and Medimex Asia. A sizable number of students joined as SDA student members after the events.
2. A joint Durian Party and Shopping event with the Alumni Association on 10th July that included a sit-down lunch at a Chinese Restaurant. – 19 people booked.
3. Young Graduates Forum on 4th September saw a total of close to 80 participants. This event is organised with the help of SDA CPE committee.
4. Ink painting & Tea with Dr Lee Jee Mui, 17th September – 10 pax
5. SDA Re-Connects and Appreciation Gala Dinner on 7th October 2022 at the Marina Bay Sands that saw the new graduates from 2020–2022. A good number of new graduates joined the SDA as ordinary members after the events.
6. Pottery with muddy hands, 6th November – 24 pax
7. Ikebana with Dr Leonard Lim, 20th November – 14 pax

The committee attempted to organize one event for the SDA students, but we did not have any response.

The Committee is also busy reaching out to all vendors including dental vendors to ask for special exclusive benefits for our members. I appeal to all members who may know of any vendors who are willing to provide such benefits for our members to contact the secretariat for follow up.

I welcome all members to contact us for any ideas or events which you would like welfare committee to organize.

Thank you.

Reported by

Dr Tan Tien Wang
Chairman

SUMMARY OF ACCOUNTS 2022: WELFARE

Revenue	2022 S\$	2021 S\$
Durian Trip	1,545.79	
Chinese Ink Painting	186.90	
Ikebana Workshop	1,230.00	
Muddy Hands Workshop	1,790.00	
Yoga		28.00
PUB Quiz		84.11
Total Revenue	4,752.69	112.11
Expenditure		
Durian Trip	1,634.00	
Chinese Ink Painting	650.00	
Ikebana Workshop	1,145.00	
Muddy Hands Workshop	1,760.00	
PUB Quiz		279.80
Transport (Freshmen Reception)	40.40	
Meeting Expenses	50.00	
Bank Charges	0.60	
In-House Printing	45.24	
Total Expenditure	5,325.24	279.80
Surplus / (Deficit)	(572.55)	(167.69)

13. SDA ENDOWMENT FUND

(i) Members of SDA Endowment Fund Management Committee

Chairman: Acting Dean, Faculty of Dentistry (FoD), A/Prof Wong Mun Loke

Members:

FoD Representative	Vice Dean (Academic Affairs), A/Prof Wong Mun Loke
Chief Dental Officer	Dr Chng Chai Kiat
President, SDA	Dr Goh Siew Hor (up to 18 th April 2022)
	Dr Lawrence Yong (from 19 th April 2022)
SDA Representatives	Dr Ng Fooi Chin (up to 18 th April 2022)
	Dr Kevin Lee (up to 18 th April 2022)
	Dr Tan Tien Wang (from 19 th April 2022)
	Dr Kuan Chee Keong (from 19 th April 2022)

(ii) Number of Meetings Held in 2022 (January to December)

There was no meeting held in 2022.

One research project was circulated via email to the Management Committee and was approved on 18th July 2022.

Name of Research Project	Approved Funding	Project Start Date	Project End Date
Oral Health of Migrant Workers: Needs Assessment and the Influence of Acculturation	S\$ 7,900	1 st July 2022	30 th June 2023

(iii) Summary of All Activities Held in 2022 (January to December)

Nil

(iv) **Statement of Accounts as at 31 December 2022**

	S\$
Capital Sum as at 1 Jan 2022	86,510.11
Donation Received	-
Capital Sum as at 31 Dec 2022	<u>86,510.11</u>
FY 2020 (1 Apr 2021 - 31 Mar 2022) NUS spending limit	9,629.28
FY 2021 (1 Apr 2022 - 31 Mar 2023) NUS spending limit	10,328.45
Expenditure (see breakdown as below)	7,178.80

Expenditure:

Research Project Title	Amount (S\$)
Oral Hygiene Practices and Dental Service Utilisation Among Persons with Disabilities	85.00
Understanding the effects of Silver Diamine Fluoride on dental pulp using microfluidic device	2,072.40
Oral Health of Migrant Workers: Needs Assessment and the Influence of Acculturation	5,021.40
Total	7,178.80

Reported by

A/Prof Wong Mun Loke
Acting Dean

Notes of the SDA Endowment Fund:

1. The Fund shall be called the Singapore Dental Association Endowment Fund, which has been set up with an initial capital sum of \$55,000 donated by the Singapore Dental Association.
2. The Fund shall be administered by the University of Singapore.
3. The income of the Fund shall be used for the following purposes:
 - (a) To provide funds for approved research projects in the science and art of dentistry and in interdisciplinary research;
 - (b) To promote and support dental health programmes; and
 - (c) To disseminate information regarding all aspects of dentistry to the public including dentistry as a career.
4. (i) A Committee comprising the following persons shall be empowered to allocate funds in accordance with the objectives in paragraph 3:
 - (a) The Vice-Chancellor (or his nominee) as Chairman;
 - (b) The Dean, Faculty of Dentistry;
 - (c) One person from the Faculty of Dentistry to be appointed by the Vice- Chancellor;
 - (d) The Assistant Director of Medical Services (Dental);
 - (e) The President, Singapore Dental Association; and
 - (f) Two persons elected by members of the Singapore Dental Association from amongst its members.
- (ii) Members appointed under paragraphs (c) and (f) of Clause 4 shall hold office for a period of three years.
- (iii) Retiring members of the Committee shall be eligible for re-appointment or election as the case may be.
5. Application for funds shall be submitted to the Bursar of the University on prescribed forms obtainable from the Bursar's Office not later than the 31st January of each year.
6. A report on each project or programme shall be submitted by the person in charge of the project or programme to the Bursar not later than two months from the date of completion.
7. The Committee shall meet at such times when applications for assistance are received, but shall meet at least once in each year not later than 30th June to consider matters relating to the Fund.
8. Reports of projects and programmes and as statement of the Fund shall be submitted to the Singapore Dental Association not later than three months after the end of each financial year of the University.

13 (A). HISTORY OF SDA ENDOWMENT FUND

BACKGROUND

The Fund was set up with an initial capital sum of \$55,000 donated by the Singapore Dental Association in 1976. In a letter dated 25 August 1976 from SDA to VC of University of Singapore: "The Association will make an initial donation of \$55,000 and hopes to donate a total of \$200,000 to the fund. However we will be remitting a sum of \$100,000 to this total by December 1979."

Subsequently, legal advice was sought on whether SDA had an obligation to fulfill the remaining amount. The legal opinion (published in SDA Annual Report 2016-2017, page 134) stated that "the extract from the 1976 Letter expresses a mere "hope" to make Payments and does not amount to a legal obligation".

The income of the Fund shall be used for the following purposes: a) to provide funds for approved research projects in the science and art of dentistry and interdisciplinary research; b) to promote and support dental health programmes; and c) to disseminate information regarding all aspects of dentistry to the public including dentistry as a career.

Donation received:	S\$	Rec'd date
SDA	72,883.00	1974-1977
Dr Lau Kieng Hiong	4,100.00	1974
Funds transferred from SDA Bursary endowed gift fund in May 2013	9,527.11	May 2013
Total	86,510.11	

Capital sum as at 31 Dec 2014	86,510.11
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According to NUS Spending policy for FY2015, the estimated fund available for use is \$8,900. The actual fund available for use will be made known only in May 2015.

Funding disbursed from 2003-2014:

No	Date	Title of Programme	Applicant	Amount funded (S\$)
1	2011/12	Faculty of Dentistry Community Outreach Programme 2011 - Oral Health Screening	Dental Society, NUS	1,407
2	2011/12	Research Project - A survey of Antibiotics Prophylaxis Prescribing Practices of Dentists in Singapore	Asst Prof Catherine Hong Hsu Ling	1,126

ORIGIN OF SINGAPORE DENTAL ASSOCIATION ENDOWMENT FUND

1. History

A Special Committee was appointed by the 9th AGM of SDA to look into setting up a Dental Health and Education Fund.

The Special Committee submitted a report dated 14 May 1976 on its recommendation as follows:

a) Objectives

“The fund will be available to the profession as a whole and applications for funds for any project which will benefit the dental profession in S’pore and perhaps, subsequently, the region around”.

b) Source of fund

The Dental Research Fund established by SDA with a start-up donation of \$1,000 will be merged with Dental Health and Education Fund once established.

(in a letter dated 14 June 1976 from Deputy VC to Acting Bursar, the status of Dental Research Fund then was:

Donation from SDA	:	\$1,000
Donation from Mr Lau Kieng Hiong	:	\$4,100
		<hr/>
		\$5,100
		<hr/>

c) Administration of Fund

Since it is a public fund, the Fund be set up in the University of Singapore with the University acting as trustee & provide a Board of Mgt comprising members of the University and SDA.

Reason: “University being a recognized tax-exempt institution would provide security for donations and growth. Having both legal and administrative staff to safeguard funds, it can ensure continuity of management of the Fund. This would bring prestige to the Association which will be the first to set up such a large public fund with the University.”

2. Formation

The final endorsement of establishment SDA Endowment Fund was made at an EAGM on 1st August 1976 based on the revised draft rules submitted by the University. Attached are the objectives, the terms of reference; administration.

3. Source of Fund

- In a letter dated 26 May 1976 from Vice-Chancellor (VC) to Deputy Vice-Chancellor of University of Singapore, it was mentioned:

“The bulk of the fund consists of donations from a firm which manufacturers, among other things, a particular brand of toothpaste. The SDA has given its professional endorsement of the efficacy of this brand of toothpaste, and the endorsement is used in advertising the product”

- In a letter dated 25 August 1976 from SDA to VC of University of Singapore:

“The Association will make an initial donation of \$55,000 and hopes to donate a total of \$200,000 to the Fund. However, we will be remitting a sum of \$100,000 to this total by December 1979.

The Association has also agreed that the Dental Research Fund be amalgamated to the above fund. This has the approval of the donors to the Dental Research Fund.”

- In the minutes of the 34th SDA AGM held on 22 April 2001, it was recorded that: “Dr Wong advised the house that the SDA Endowment Fund originated from Colgate- Palmolive’s contribution of \$140,000 for the accreditation of its products. Part of this money was used to set up the SDA Library.”
- The minutes of Management Committee Meeting of the SDA held on 23 August 1979 recorded: “It was reported that the target for the above Endowment Fund is \$200,000. The balance of the Endowment Fund as at 31 July 1979 was \$89,404.55 as shown below:

Donation received:

SDA	\$	72,883.00
Dr Lau Kieng Hiong	\$	4,100.00
	\$	<u>76,983.00</u>

Income

Interest earned to 30 Jun 1979	\$	12,421.55
	\$	<u>89,404.55</u>

- The Office of Finance of NUS reported that following capital sum donors as at 30 April 2003. The capital sum has maintained at \$76,983 since 1977.

Donation from SDA

<i>Date of donation</i>	<i>Amt (\$)</i>
06.04.1974	1,000.00
18.11.1976	40,000.00
08.12.1976	16,883.00
30.12.1977	15,000.00
	<u>72,883.00</u>

Donation from Lau Kieng Hiong

<i>Date of donation</i>	<i>Amt (\$)</i>
22.03.1974	4,100.00
	<u>76,983.00</u>

4. Transfer from Bursar’s Office to Faculty of Dentistry

In 1996 Faculty of Dentistry took over the processing of applications for the SDA Endowment Fund from the then Bursar’s Office of the University.

14. NUS-SDA CONTINUING DENTAL EDUCATION FUND

(i) Committee Members

Chairman: Acting Dean, Faculty of Dentistry (FoD), A/Prof Wong Mun Loke

Members:

Director, Discipline of Endodontics, Operative Dentistry, Prosthodontics, FoD	Dr Tan Hee Hon
Director, Discipline of Oral & Maxillofacial Surgery, FoD	Dr Raymond Wong
Director, Discipline of Primary Dental Care & Population Health, FoD	A/Prof Wong Mun Loke
Director, Discipline of Oral Sciences, FoD	A/Prof Tan Kai Soo
Director, Discipline of Orthodontics & Paediatric Dentistry, FoD	A/Prof Kelvin Foong
Director, Discipline of Periodontics, FoD	A/Prof Fu Jia Hui
President, SDA	Dr Goh Siew Hor (up to 18 th April 2022)
	Dr Lawrence Yong (from 19 th April 2022)
Vice President, SDA	Dr Ng Fooi Chin (up to 18 th April 2022)
	Dr Eugene Tang (from 19 th April 2022)
Secretary, SDA	Dr Shawn Goh (up to 18 th April 2022)
	Dr Tan Tien Wang (from 19 th April 2022)
Treasurer, SDA	Dr Kevin Lee (up to 18 th April 2022)
	Dr Kuan Chee Keong (from 19 th April 2022)

(ii) Number of Meetings Held in 2022 (January to December)

There was no meeting held in 2022.

An informal meeting was held in 19th September 2022 between the Acting Dean (Faculty of Dentistry), Vice Dean of Graduate Studies (Faculty of Dentistry), and President, Singapore Dental Association, to discuss potential topics for the 15th NUS-SDA Distinguished Speaker Programme.

The proposed 15th NUS-SDA Distinguished Speaker, Professor Donald Tyndall and the date of programme, Sunday, 16th July 2023 were circulated via email to the Fund Management Committee on 22nd November 2022 and approved.

(iii) Summary of All Activities Held in 2022 (January to December)

Nil

(iv) Statement of Accounts as at 31 December 2022

	S\$
Capital Sum as at 1 Jan 2022	500,000.00
Donation Received	-
Capital Sum as at 31 Dec 2022	<u>500,000.00</u>
FY 2020 (1 Apr 2021 - 31 Mar 2022) NUS spending limit	35,566.12
FY 2021 (1 Apr 2022 - 31 Mar 2023) NUS spending limit	37,735.47
Expenditure including commitments (see below)	6.69

Expenditure relates to bank charges on honorarium paid to speaker for 14th NUS-SDA Distinguished Speaker Programme

Reported by

A/Prof Wong Mun Loke
Acting Dean

14 (A). HISTORY OF NUS-SDA CONTINUING DENTAL EDUCATION FUND

BACKGROUND

The Universities Endowment Funds-SDA Distinguished Speaker Programme was set up in November 1993 with a \$250,000 donation from SDA to the Universities Endowment Fund. The donation was part of the profits generated from the organization of the FDI World Dental Congress in 1990. It received a dollar-to-dollar matching donation from the Singapore Government.

On 19 March 1996 at a committee meeting, the name change to “NUS-SDA Continuing Dental Education Fund” was agreed upon.

The purpose of the Fund is for the engagement of distinguished clinicians to conduct teaching programmes for members of SDA as well as the students and staff of the Faculty of Dentistry. The per-son so engaged will be addressed as “NUS-SDA Distinguished Speaker”.

The funding of yearly teaching programmes should not exceed the annual interest to be accrued. Funds can be used to cover:

- a) honorarium
- b) hotel accommodation
- c) business class airfare
- d) organizational and administrative costs.

The NUS-SDA Distinguished Speaker Programme shall be held once in two years. According to NUS Spending policy for FY2015, the estimated fund available for use is \$31,300. The actual fund available for use will be made known only in May 2015.

Capital sum as at 31 Dec 2014	\$500,000
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Funding disbursed for SDA Distinguished Speaker from 2003~2014:

	NUS-SDA Distinguished Speaker	S\$
17 Nov 2013	Prof Syngcuk Kim	18,495
10 Apr 2011	Prof Michael Glick	16,789
11 Apr 2009	Prof Christian Stohler	15,845
15 Apr 2007	Prof Monty Duggal	16,232
10 Apr 2005	Prof Stephen Challacombe	16,354
13 Apr 2003	Prof Roy Page	15,050

ORIGIN OF NUS-SDA CONTINUING DENTAL EDUCATION FUND

1. Formation

The Universities Endowment Fund-SDA Distinguished Speaker Programme was set up in November 1993 with a \$250,000 donation from SDA to the Universities Endowment Fund. The donation was part of the profits generated from the organization of the FDI World Dental Congress in 1990. It received a dollar-to-dollar matching donation from the Singapore Government.

2. Objective

The primary intention of the donation was to engage prominent academicians/clinicians to Singapore to conduct continuing education programme for both Faculty staff and members of SDA, using the interest generated from the capital sum of \$500,000.

3. Committee Members

The Fund Committee comprises the Dean as chairman, Heads of Departments and three representatives from SDA (the President, Hon Gen Secretary and Hon Treasurer)

4. Terms of Reference

(minutes of the inaugural meeting dated 6 Sep 1994)

- a) to nominate, receive and approve speaker suggested by committee members.
- b) to appoint local organising committee to organize events
- c) to approve the projected expenditure for the events.

5. Name Change

On 11 August 1995 the proposal to rename UEF-SDA Distinguished Speaker Programme to NUS-SDA Distinguished Speaker Programme was approved by VC of University. Reason for the name change was because the latter reflected NUS involvement while UEF connoted both NUS and NTU and the donation was made to NUS.

In November 1995 the Director of Alumni Affairs & Development Officer proposed to the Dean, Faculty of Dentistry to change the name of the fund to "NUS-SDA Fund for Faculty of Dentistry" so that "no future difficulties might arise concerning usage.

The Dean forwarded the proposal to SDA which suggested "'SDA-NUS Continuing Dental Education Fund' to reflect the spirit in which the fund was initiated"

In February 1996, Faculty of Dentistry counter proposed the fund be named "NUS-SDA Continuing Dental Education Fund" based on alphabetical order of the institutions' names.

On 19 March 1996 at a committee meeting, the name change to "NUS-SDA Continuing Dental Education Fund" was agreed upon. The person so engaged will be addressed as "NUS-SDA Distinguished Speaker"

6. The Speakers and Entitlement

(minutes of the inaugural meeting dated 6 Sep 1994)

- “the speakers could be regional or international but must qualify for the “distinguished title”
- “It was agreed that business class airfare would be provided in keeping with the title of a ‘distinguished visitor’ ”
- “It was pointed out that NUS-SDA Distinguished Speaker must be distinct from the speakers of the SDA convention so that it will not take the publicity away from the Distinguished Lecture Programme”
- The first NUS-SDA Distinguished Speaker Programme was held on 3 December 1995. The Distinguished Speaker was Prof Crispian Scully from Eastman Dental Institute, UK.

7. Frequency of Distinguished Speaker Programme

Minutes of the inaugural meeting dated 19 March 1996 recorded:

“It was suggested to coincide the NUS-SDA Distinguished Speaker Programme with the SDA Convention held in April. However due to the limited amount of funds, the NUS-SDA Distinguished Speaker Programme would be held only once in two years.”

8. Fund Management

- “It was proposed that any profit or loss incurred during the Convention should be borne by the Host Organiser (Faculty or SDA)” *(amendment to minutes of inaugural meeting dated 6 Sep 1994)*
- “The yearly expenditure should not be more the annual interest to be accrued. It should not be used to generate profit”. *(in a letter from Dean of Faculty of Dentistry to President of SDA dated 9 November 1993)*

15. ACKNOWLEDGEMENTS

The Council would like to acknowledge and thank: -

1. All chairpersons and members of committees for their dedications and selfless contributions.
2. The following institutions and organizations for their support: -
 - Dental Services, Ministry of Health
 - Singapore Dental Council
 - Faculty of Dentistry, National University of Singapore
 - National University Hospital
 - Ng Teng Fong Hospital
 - Khoo Teck Puat Hospital
 - National Dental Centre
 - Alexandra Hospital Dental Services
 - Health Promotion Board
 - Singapore Armed Forces Dental Services
3. All speakers and sponsors for their support of our Continuing Professional Education, “*Nitec* in Dental Assisting” Traineeship (ITE) and other related programmes.
4. All commercial companies for their support contributions to our activities.
5. The administrative staff for their hard work and dedication
6. All members who contributed in one way or another.

16. FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 2022

Singapore Dental Association
(Unique Entity Number: S67SS0020A)
(Registered under the Societies Act 1966)

AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 December 2022



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Singapore Dental Association
AUDITED FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022

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Singapore Dental Association

**STATEMENT BY THE MANAGEMENT COUNCIL
For the Financial Year Ended 31 December 2022**

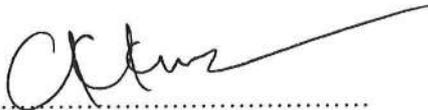
In the opinion of the Management Council,

- (a) the financial statements of Singapore Dental Association (the “Association”) together with the notes thereto are properly drawn up in accordance with the provisions of the Societies Act 1966 and Financial Reporting Standards in Singapore (“FRSs”) so as to present fairly, in all material respects, the state of affairs of the Association as at 31 December 2022 and of the results, changes in fund and cash flows of the Association for the year then ended;
- (b) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

On behalf of the Management Council



.....
Dr Yong Tian Fui
President



.....
Dr Kuan Chee Keong
Treasurer

Singapore

Date: 31 January 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of
Singapore Dental Association
For the Financial Year Ended 31 December 2022

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Singapore Dental Association (the "Association"), which comprise the statement of financial position as at 31 December 2022, and the statement of financial activities, statement of changes in fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of the Association as at 31 December 2022 and of the results, changes in fund and cash flows of the Association 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 Association in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Management Council.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

**To the Members of
Singapore Dental Association
For the Financial Year Ended 31 December 2022**

Report on the Audit of the Financial Statements (Cont'd)

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Act and FRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

The Management Council's responsibilities include overseeing the Association'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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Singapore Dental Association
For the Financial Year Ended 31 December 2022

Report on the Audit of the Financial Statements (Cont'd)

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

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association'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 Association 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 Management 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, the accounting and other records required by the Act to be kept by the Association have been properly kept in accordance with the provisions of the Act.



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

Singapore

Date: 31 January 2023

Singapore Dental Association

STATEMENT OF FINANCIAL POSITION
As at 31 December 2022

	Note	2022 \$	2021 \$
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,461,616	2,533,013
Investment property	5	7,800,000	7,000,000
		10,261,616	9,533,013
Current assets			
Prepayments		11,531	6,982
Trade and other receivables	6	39,716	67,074
Cash and bank balances	7	4,961,623	4,188,536
		5,012,870	4,262,592
Total assets		15,274,486	13,795,605
LIABILITIES AND FUND			
Current liabilities			
Trade and other payables	8	433,167	330,724
Income tax payable	14	94,846	35,922
		528,013	366,646
Fund			
General fund		14,746,473	13,428,959
Total liabilities and fund		15,274,486	13,795,605

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

Singapore Dental Association

STATEMENT OF FINANCIAL ACTIVITIES
For the Financial Year Ended 31 December 2022

	Note	2022 \$	2021 \$
Income			
Income from generated funds	9	1,182,403	828,080
Investment income	10	947,119	876,430
Other income	11	16,389	34,687
		2,145,911	1,739,197
Less: Cost of generating funds	12	276,836	151,329
Less: Governance and administrative costs	13	478,312	492,677
Surplus before taxation		1,390,763	1,095,191
Taxation	14	(73,249)	(35,922)
Surplus for the financial year, representing total comprehensive income for the financial year		1,317,514	1,059,269

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

Singapore Dental Association

**STATEMENT OF CHANGES IN FUND
For the Financial Year Ended 31 December 2022**

	General fund \$
As at 1 January 2021	12,369,690
Surplus for the financial year, representing total comprehensive income for the financial year	<u>1,059,269</u>
As at 31 December 2022	13,428,959
Surplus for the financial year, representing total comprehensive income for the financial year	<u>1,317,514</u>
As at 31 December 2022	<u><u>14,746,473</u></u>

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

Singapore Dental Association

STATEMENT OF CASH FLOWS
For the Financial Year Ended 31 December 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Surplus before taxation		1,390,763	1,095,191
<u>Adjustments for:</u>			
Depreciation of property, plant and equipment	4	104,747	96,550
Fair value gain on investment property	10	(800,000)	(800,000)
Interest income	10	(33,719)	(20,630)
Operating surplus before changes in working capital		661,791	371,111
<u>Changes in working capital:</u>			
Prepayments		(4,549)	5,640
Trade and other receivables		27,358	80,981
Trade and other payables		102,443	(324,311)
Cash generated from operating activities		787,043	133,421
Income tax paid	14	(14,325)	(26,963)
Net cash flows generated from operating activities		<u>772,718</u>	<u>106,458</u>
Cash flows from investing activities			
Acquisition of property, plant and equipment	4	(33,350)	(28,093)
Interest received		33,719	20,630
Net cash flows generated from/(used in) investing activities		<u>369</u>	<u>(7,463)</u>
Net changes in cash and cash equivalents		773,087	98,995
Cash and cash equivalents at beginning of financial year		<u>4,188,536</u>	<u>4,089,541</u>
Cash and cash equivalents at end of financial year	7	<u>4,961,623</u>	<u>4,188,536</u>

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

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

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

1. GENERAL INFORMATION

Singapore Dental Association (the “Association”) is registered under the Societies Act 1966 and domiciled in the Republic of Singapore.

The Association’s registered office and place of business is located at 320 Serangoon Road, #10-13 Centrium Square, Singapore 218108.

The principal activities of the Association are those of administering the Association’s membership, catering for the training and professional development of its members.

The financial statements of the Association were approved and authorised for issue by Management Council on 31 January 2023.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standards in Singapore (“FRSs”) under the historical cost convention, except as disclosed in the accounting policies below.

The financial statements of the Association are presented in Singapore Dollars (“\$”), which is the Association’s functional currency.

2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Association has adopted all the new and amended standards which are relevant to the Association and are effective for annual financial periods beginning on or after 1 January 2022. The adoption of these standards did not have any material effect on the financial performance or position of the Association.

2.3 Standards issued but not yet effective

Certain new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 1 January 2023 and which the Association has not early applied in preparing these financial statements. None of these are expected to have a significant impact on the Association’s financial statements.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

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

2.4 Foreign currency transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Association and are recorded on initial recognition in the functional currency at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognised in statement of financial activities.

2.5 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to initial recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use.

Depreciation is computed on a straight-line method over the estimated useful lives of the assets as follows:

Computer	1 year
Freehold office premises	50 years
Furniture & equipment	3 years
Renovation	3 years
Leased premises	2 years

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

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

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from derecognition of the assets is included in statement of financial activities in the period that the assets are derecognised.

2.6 Investment properties

Investment properties are properties that are owned or right-of-use assets that are held to earn rentals or for capital appreciation, or both, rather than for use in the production or supply of goods or services, or for administrative purposes, or in the ordinary course of business. Properties held under operating leases are classified as investment properties when the definition of investment properties is met.

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

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

2.6 Investment properties (cont'd)

Investment properties are initially measured at cost, including transaction costs.

Subsequent to initial recognition, investment properties are measured at fair value. Gains or losses arising from changes in the fair values of investment properties are included in statement of financial activities in the financial period in which they arise.

Investment properties are derecognised upon disposal or when the investment properties are permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on the retirement or disposal of the investment property are recognised in statement of financial activities in the financial period the asset is derecognised.

2.7 Impairment of non-financial assets

The Association assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment assessment for an asset is required, the Association 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 to sell 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. In assessing value in use, the estimated future cash flows expected to be generated by the asset are discounted to their present value. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and written down to its recoverable amount.

Impairment losses are recognised in statement of financial activities.

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 statement of financial activities.

2.8 Financial instruments

(a) Financial assets

Initial recognition and measurement

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

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

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

2.8 Financial instruments (cont'd)

(a) Financial assets (cont'd)

Initial recognition and measurement (cont'd)

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

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

Subsequent measurement

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

Derecognition

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

(b) Financial liabilities

Initial recognition and measurement

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

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

Subsequent measurement

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

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

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

2.8 Financial instruments (cont'd)

(b) Financial liabilities (cont'd)

Derecognition

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

2.9 Impairment of financial assets

The Association 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 Association expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a “12-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”).

For trade receivables, the Association applies a simplified approach in calculating ECLs. Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment which could affect debtors’ ability to pay.

The Association considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Association may also consider a financial asset to be in default when internal or external information indicates that the Association is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Association. 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, fixed deposits and cash on hand that are subject to an insignificant risk of changes in value.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

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

2.11 Provisions

Provisions are recognised when the Association 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 the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

2.12 Employee benefits

Defined contribution plans

The Association makes contribution to the Central Provident Fund scheme in Singapore, a defined contribution pension scheme. Contributions to this national pension scheme are recognised as an expense in the period in which the related service is performed.

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Association has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

2.13 Leases

The Association 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.

(a) As lessee

Leases of low-value assets

The Association applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on leases of low value assets are recognised as expense on a straight-line basis over the lease term.

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

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

2.13 Leases (Cont'd)

(b) As lessor

Leases in which the Association does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising from operating leases on the Association's investment property is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income.

Contingent rents are recognised as revenue in the period in which they are earned.

2.14 Income recognition

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

Income is recognised when the Association satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtain control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of income recognised is the amount allocated to the satisfied performance obligation.

Conference management, event income and publication income

Conference management, event income and publication income are recognised on accrual basis over a period of time.

Entrance fee and mediation fund

Entrance fee and mediation fund are recognised on receipt basis at a point in time.

NITEC income

NITEC income are recognised over the duration of the course/program over a period of time.

SDA seal income

SDA seal income is recognised over the period of agreement or time.

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

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

2.14 Income recognition (cont'd)

IDEM income

Income are recognised at a point in time when the exhibition is completed.

Members' subscription fee

Members' subscription fee is recognised over time in accordance with the terms and conditions of the subscription.

Interest income

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

Rental income

Rental income arising from operating leases on investment property is accounted on a straight-line basis over the period of time.

Other income

Other income is recognised on receipt basis at a point in time.

2.15 Government grant

Government grants are recognised as a receivable when there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, the fair value is recognised as deferred income on the statement of financial position and is recognised as income in equal amounts over the expected useful life of the related asset.

When 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.

2.16 Taxation

(a) Current income tax

In accordance with Section 11(2) of the Singapore Income Tax Act, the Association is deemed to carry on a business only where more than 50% of its receipts by way of entrance fees and subscription fees are from Singapore members who are entitled to claim deductions for tax purpose.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

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

2.16 Taxation (cont'd)

(a) Current income tax (cont'd)

Where the Association is deemed to carry on a business, all its income from transactions with Singapore members and non-members (including entrance fees and subscriptions) are treated as receipts from a business and the Association will be chargeable on profits arising from that business. Any income from transactions from foreign members will not be subject to tax.

(b) Goods and Services Tax ("GST")

Revenues, expenses and assets are recognised net of the amount of GST except:

- where the GST incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables that are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

2.17 Contingencies

A contingent liability is:

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

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

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

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

3.1 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Association based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Association. Such changes are reflected in the assumptions when they occur.

(a) Valuation of investment property

The Association carries its investment properties at fair value, with changes in fair value being recognised in statement of financial activities. The Association engaged real estate valuation experts to assess the fair value as at 31 December 2022. The fair value of investment property is determined by independent real estate valuation experts using recognised valuation techniques. The method of valuation is direct comparison method.

The key assumptions used to determine the fair value of this investment property is provided in Note 5. The carrying amount of the investment property carried at fair value as at 31 December 2022 are disclosed in Note 5.

(b) Impairment of non-financial assets

Non-financial assets including property, plant and equipment are tested for impairment annually or whenever there is any objective evidence or indication that the asset may be impaired. The Association considers whether there is any indication that the above asset may be impaired. If any such objective evidence or indication exists, the recoverable amount of the asset is estimated to ascertain the amount of impairment loss. The carrying amount of property, plant and equipment as at 31 December 2022 is disclosed in Note 4.

3.2 Key judgements made in applying accounting policy

Management is of the opinion that any instance of application of judgement is not expected to have a significant effect on the amounts recognised in the financial statements, part from those involving estimation mentioned above.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022

4. PROPERTY, PLANT AND EQUIPMENT

	Note	Computer \$	Freehold office premises \$	Furniture & equipment \$	Renovation \$	Leased premises \$	Total \$
Cost							
As at 1 January 2021		45,105	2,552,865	22,997	63,167	80,409	2,764,543
Additions		22,096	-	894	5,103	-	28,093
Derecognition of right-of-use asset for expired lease		-	-	-	-	(80,409)	(80,409)
As at 31 December 2021		67,201	2,552,865	23,891	68,270	-	2,712,227
Additions		2,299	-	31,051	-	-	33,350
Written off		(23,875)	-	(519)	-	-	(24,394)
As at 31 December 2022		45,625	2,552,865	54,423	68,270	-	2,721,183
Accumulated depreciation							
As at 1 January 2021		45,058	17,019	18,833	1,754	80,409	163,073
Depreciation	13	4,131	68,077	2,011	22,331	-	96,550
Derecognition of right-of-use asset for expired lease		-	-	-	-	(80,409)	(80,409)
As at 31 December 2021		49,189	85,096	20,844	24,085	-	179,214
Depreciation	13	19,353	51,057	11,580	22,757	-	104,747
Written off		(23,875)	-	(519)	-	-	(24,394)
As at 31 December 2022		44,667	136,153	31,905	46,842	-	259,567
Net carrying amounts							
As at 31 December 2021		18,012	2,467,769	3,047	44,185	-	2,533,013
As at 31 December 2022		958	2,416,712	22,518	21,428	-	2,461,616

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

4. PROPERTY PLANT AND EQUIPMENT (Cont'd)

The freehold office premises amounting to \$2,416,712 (2021: \$2,467,769) is held in trust by members of the Association.

5. INVESTMENT PROPERTY

	2022	2021
	\$	\$
Investment property @ fair value	7,800,000	7,000,000

The investment property relates to a restored two-storey (with attic) conservation terrace building located at No. 1 Circular Road, Singapore 049357 and is leased to a non-related party under operating lease.

The investment property amounting to \$7,800,000 (2021: \$7,000,000) is held in trust by the members of the Association.

Valuation of investment property

Investment property is stated at fair value, which has been determined based on the desktop valuation performed by Robert Khan & Co Pte Ltd (“the valuer”) on 31 December 2022 using the direct comparison method. The valuer assumed that the general condition of the property is fair based on the last inspection done in prior year.

Level 2 fair values of the investment property was derived using the direct comparison method approach. Sales prices of comparable properties were adjusted for differences in key numbers such as property size. The most significant input into this valuation approach is the selling price per square meter.

	Note	2022	2021
		\$	\$
<u>Statement of financial activities</u>			
Rental income from investment property	10	113,400	55,800

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

6. TRADE AND OTHER RECEIVABLES

	2022	2021
	\$	\$
<u>Trade receivables:</u>		
Third parties	14,616	58,258
<u>Other receivables:</u>		
Deposits	2,120	2,120
Interest receivable	22,890	6,696
Other receivables	90	-
	25,100	8,816
Total trade and other receivables	39,716	67,074

Trade receivables from third parties are unsecured, interest-free and are generally settled between 30 and 90 days (2021: 30 and 90 days) term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

The following is an aging analysis of trade receivables:

	2022	2021
	\$	\$
Neither past due nor impaired	1,027	6,882
1 - 30 days past due but not impaired	10,700	48,673
31 - 60 days past due but not impaired	2,889	749
More than 60 days past due but not impaired	-	1,954
Total past due but not impaired	13,589	51,376
	14,616	58,258

The Association has trade receivables amounting to \$13,589 (2021: \$51,376) that are past due at the end of the reporting date but not impaired.

The Association's primary credit risk exposure arises through its trade and other receivables and there is no concentration of credit risk. As at reporting date, the Association believes that no impairment is required for trade receivables based on historic payment behavior and good credit records of debtors.

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

7. CASH AND BANK BALANCES

	2022	2021
	\$	\$
Cash at bank	1,615,111	855,476
Cash on hand	5,356	9,429
Fixed deposits	<u>3,341,156</u>	<u>3,323,631</u>
	<u>4,961,623</u>	<u>4,188,536</u>

Fixed deposits were placed at tenor ranging from 12 months (2021: 10 to 12 months) and earned interest ranging from 0.50% to 3.90% (2021: 0.50% to 0.55%) per annum.

8. OTHER PAYABLES

	2022	2021
	\$	\$
<u>Other payables:</u>		
Accrued operating expenses	45,394	8,826
Advances from members	327,871	286,712
GST payable	30,202	17,186
Refundable deposit	<u>29,700</u>	<u>18,000</u>
	<u>433,167</u>	<u>330,724</u>

Trade payables due to third parties are unsecured, interest-free, and are generally settled between 30 days (2021: 30 days) . They are recognised at their original invoice amounts which represents their fair values on initial recognition.

9. INCOME FROM GENERATED FUNDS

	2022	2021
	\$	\$
Advertising income	116,348	83,916
Conference management	-	100,673
CPE income	35,249	14,322
DPL budget	129,702	126,786
IDEM income	445,654	-
Members' entrance fee	5,450	4,800
Members' subscription fee	228,000	288,250
NITEC income	182,000	161,000
Seal of approval	<u>40,000</u>	<u>48,333</u>
	<u>1,182,403</u>	<u>828,080</u>

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

10. INVESTMENT INCOME

	Note	2022 \$	2021 \$
Interest income		33,719	20,630
Fair value gain on investment property		800,000	800,000
Rental income	5,16	113,400	55,800
		947,119	876,430

11. OTHER INCOME

	2022 \$	2021 \$
Foreign currency exchange gain	-	107
<u>Government grants:</u>		
CPF transition offset	157	-
IMDA grant	-	200
Jobs support scheme	-	24,893
Productivity solutions grant	5,469	-
Senior employment credit	1,342	1,378
Wage credit scheme	2,474	2,326
Miscellaneous income	6,752	5,718
Sale of recall card	195	65
	16,389	34,687

12. COST OF GENERATING FUNDS

	2022 \$	2021 \$
Conference management expenses	-	59,819
Council expenses	2,428	2,020
CPE expenses	11,179	17,409
IDEM expenses	187,013	-
NITEC expenses	64,043	58,933
SDA affiliation fees	12,173	13,148
	276,836	151,329

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

13. GOVERNANCE AND ADMINISTRATIVE COSTS

	Note	2022 \$	2021 \$
Audit fee		4,300	4,150
Bank charges		632	548
Credit card charges		122	120
Depreciation of property, plant and equipment	4	104,747	96,550
Donations		2,269	24,400
Foreign exchange loss		106	-
General expenses		1,287	1,203
Insurance		7,441	5,966
IT solutions		17,950	14,140
Legal and professional expenses		16,075	10,000
Lettershopping service		5,741	8,514
Management fund		7,496	7,472
Meeting expenses		3,010	1,107
Postages		7,205	11,034
Printing and stationery		24,005	22,814
Promotion and publicity		671	-
Property tax		15,494	15,960
Refreshments		548	338
Reinstatement works		-	8,000
Rental of equipment	15	1,380	7,760
Repair and maintenance		5,235	11,207
Sponsorship		-	1,586
Souvenirs and gifts		537	-
Staff costs:			
Casual staff		3,448	1,514
CPF contributions		30,985	31,132
Medical and dental benefits		2,436	1,506
Salaries and bonus		206,150	201,950
Sinking fund		213	-
Telephone and fax charges		837	1,255
Transport expenses		-	61
Utilities		2,713	2,110
Welfare committee expenses		5,279	280
		<u>478,312</u>	<u>492,677</u>

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

14. TAXATION

In accordance with Section 11(2) of the Singapore Income Tax Act, the Association is deemed to carry on a business only where more than 50% of its receipts by way of entrance fees and subscription fees are from Singapore members who are entitled to claim deductions for tax purpose.

	2022	2021
	\$	\$
<u>Major components of income tax expense</u>		
Current financial year	94,846	35,922
Overprovision in respect of prior financial years	(21,597)	-
Income tax expense recognised in profit or loss	73,249	35,922

Relationship between tax expense and accounting surplus

The reconciliation between the income tax expense and accounting surplus multiplied by the applicable corporate tax rate for the financial years ended 31 December 2022 and 2021 are as follows:

	2022	2021
	\$	\$
Surplus before income tax	1,390,763	1,095,191
Tax calculated at rate of 17%	236,430	186,183
Expenses not deductible for tax purposes	17,954	17,212
Income not subject to taxation	(136,000)	(140,232)
Benefits from capital allowances	(5,943)	(4,077)
Tax incentives and benefits	(170)	(5,739)
Statutory stepped income exemption	(17,425)	(17,425)
Overprovision in respect of prior financial years	(21,597)	-
	73,249	35,922

	2022	2021
	\$	\$
<u>Movements in income tax payable</u>		
At beginning of financial year	35,922	26,963
Income tax paid	(14,325)	(26,963)
Overprovision in respect of prior financial years	(21,597)	-
Current financial year	94,846	35,922
At end of financial year	94,846	35,922

15. LEASES

Association as a lessee

The Association also has lease of photocopier machine with low value. The Association applies the 'lease of low-value assets' recognition exemptions for this lease.

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

15. LEASES (Cont'd)

Amounts recognised in statement of financial activities:

	Note	2022 \$	2021 \$
Expense relating to leases of low-value assets (included in governance and administrative costs)	13	1,380	7,760

16. COMMITMENTS

Operating lease commitments - as lessor

The Association lease out its investment property to a non-related party under non-cancellable operating lease agreement. The lease is for a period of three years with an option to renew for a further term of three years at negotiated rent and no contingent rent provision.

The future minimum lease receivables under non-cancellable operating leases contracted for at the reporting date but not recognised as receivables, are as follows:

	2022 \$	2021 \$
Within 1 year	118,800	45,000
Between 2 and 5 years	168,300	-
	287,100	45,000

Rental income earned during the financial year was \$287,100 (2021: \$55,800) (Note 10).

17. FINANCIAL INSTRUMENTS

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

	Note	2022 \$	2021 \$
<u>Financial assets</u>			
Trade and other receivables	6	39,716	67,074
Cash and bank balances	7	4,961,623	4,188,536
Financial assets carried at amortised cost		5,001,339	4,255,610
<u>Financial liabilities</u>			
Trade and other payables	8	433,167	330,724
Less: Advances from members	8	(327,871)	(286,712)
Less: GST payables	8	(30,202)	(17,186)
Financial liabilities carried at amortised cost		75,094	26,826

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

18. FAIR VALUE OF ASSETS AND LIABILITIES

Fair Value Hierarchy

The Association categorises fair value measurements using a fair value hierarchy that is dependent on the valuation inputs as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Association can access at measurement date.
- Level 2: inputs other than quoted prices within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3: unobservable inputs for the asset or liability

Fair value measurements that use inputs of different hierarchy levels are categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

Asset measured at fair value

The following table shows an analysis of each class of assets measured at fair value at the reporting date:

	Fair value measurements at the reporting date using Significant observable inputs other than quoted prices (Level 2) \$
<u>31 December 2022</u>	
Non-financial asset:	
Investment properties (Note 5)	7,800,000
<u>31 December 2021</u>	
Non-financial asset:	
Investment properties (Note 5)	7,000,000

Level 2 fair value measurement

The valuation of investment properties is based on direct comparison method based on comparable market transactions that consider similar properties transacted in the open market.

Assets not measured at fair value

Cash and bank balances, prepayment, other receivables and other payables

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

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

18. FAIR VALUE OF ASSETS AND LIABILITIES (Cont'd)

Trade receivables and trade payables

The carrying amounts of these receivables and payables approximate their fair values as they are subject to normal trade credit terms.

19. FUND MANAGEMENT

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

The Association manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial years ended 31 December 2022 and 2021 respectively.

The Association is not subjected to externally imposed capital requirements.

20. FINANCIAL RISK MANAGEMENT

The Association 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 review and agree on policies and procedures for the management of these risks, which are executed by the management.

The following provides details regarding the Association's exposure to the above mentioned financial risks and the objectives, policies and processes for the management of credit risk and liquidity risk.

Credit risk

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

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

The Association 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 Association has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 60 days or there is significant difficulty of the counterparty.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2022

20. FINANCIAL RISK MANAGEMENT (Cont'd)

To minimise credit risk, the Association has developed and maintained the Association's credit risk gradings to categories exposures according to their degree of risk of default. The credit rating information is supplied by publicly available financial information and the Association's own trading records to rate its major customers and other debtors. The Association considers available reasonable and supportive forward-looking information which includes the following indicators:

- Internal credit rating
- External credit rating
- Actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations
- Actual or expected significant changes in the operating results of the debtor
- Significant increases in credit risk on other financial instruments of the same debtor
- Significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtors in the group and changes in the operating results of the debtor.

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 30 days past due in making contractual payment.

The Association 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

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

20. FINANCIAL RISK MANAGEMENT (Cont'd)

Credit risk (cont'd)

The Association categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 90 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.

The Association's current credit risk grading framework comprises the following categories

Category	Definition of category	Basis for recognising expected credit loss (ECL)
I	Counterparty has a low risk of default and does not have any past-due amounts.	12-month ECL
II	Amount is >30 days past due or there has been a significant increase in credit risk since initial recognition.	Lifetime ECL – not credit-impaired
III	Amount is >60 days past due or there is evidence indicating the asset is credit-impaired (in default).	Lifetime ECL – credit-impaired
IV	There is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.	Amount is written off

The table below details the credit quality of the Association's financial assets, as well as maximum exposure to credit risk by credit risk rating categories:

	Note	Category	12-month or lifetime ECL	Gross carrying amount \$	Loss allowance \$	Net carrying amount \$
<u>31 December 2022</u>						
Trade receivables	6	Note 1	Lifetime ECL (simplified)	14,616	-	14,616
Other receivables	6	I	12-month ECL	25,100	-	25,100
					-	
<u>31 December 2021</u>						
Trade receivables	6	Note 1	Lifetime ECL (simplified)	58,258	-	58,258
Other receivables	6	I	12-month ECL	8,816	-	8,816
					-	

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2022**

20. FINANCIAL RISK MANAGEMENT (Cont'd)

Credit risk (cont'd)

Trade receivables (Note 1)

For trade receivables, the Association has applied the simplified approach in FRS 109 to measure the loss allowance at lifetime ECL. The Association determines the ECL by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Accordingly, the credit risk profile of trade receivables is presented based on their past due status in terms of the provision matrix. The Association concluded that there has been no significant change in the credit quality of the trade receivables as the amounts are still considered recoverable and determined that the ECL is insignificant. The trade receivables that are past due but not impaired is disclosed in Note 6.

Liquidity risk

In the management of liquidity risk, the Association monitors and maintains a level of cash and bank balances deemed adequate by the Association to finance its operations and mitigate the effects of fluctuations in cash flows.

All financial liabilities in the statement of financial position are repayable within one year from the reporting date.

17. APPENDIX 1: VALUATION OF THE PROPERTY 1 CIRCULAR ROAD



ROBERT KHAN

INTERNATIONAL BUSINESS ASSETS CONSULTANTS

- ✓ Chartered Surveyors
- ✓ Valuers of:
 - Plants & Machinery
 - Real Estate
 - Businesses
 - Fine Arts & Antiques
- ✓ Auctioneers & Agents
- ✓ Facilities & Project Managers
- ✓ Capital Allowance
Claims Consultants

PV/5594-15/SDA/2301/RK/WN/KS

3 January 2023

Singapore Dental Association
320 Serangoon Road
#10-13 Centrium Square
Singapore 218108

Attention: Ms Tracy Ooi

Dear Sirs

PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

1. INSTRUCTION & PURPOSE OF VALUATION

We refer to your instruction to carry out a valuation of the above property so as to advise you on its Market Value for audit purpose as at 31 December 2022.

2. INTEREST TO BE VALUED

We understand from the client that the valuation is to express an opinion of the Market Value of the unexpired term of leasehold interest in the property.

3. DATE OF VALUATION, INSPECTION & REPORT

We have inspected the property on 15 December 2022 and adopted the date of valuation to be 31 December 2022. We are pleased to submit the valuation report on 3 January 2023.

4. PROPERTY TYPE

A restored 2-storey (with attic) intermediate conservation shophouse.



PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

5. PROPERTY DETAILS

Legal Description:	Lot No. TS 4 - 261V	Lot No. TS 4 - 99419K	Lot No. TS 4 -99413M
Land Area:	71.0 square metres (approx. 764.2 square feet)	10.0 square metres (approx. 107.6 square feet)	4.0 square metres (approx. 43.1 square feet)
Total Land Area:	85.0 square metres (approx. 914.9 square feet)		
Gross Floor Area:	241.0 square metres approximately (approximately 2,594.1 square feet) inclusive of the five-foot way of approximately 15.0 square metres, subject to final survey		
Tenure:	Leasehold 999 years commencing from 28 June 1826		
Registered Proprietor(s):	Seow Onn Choong, Soh Hung Cheow, Lee Yew Keong David and Koh Chin Teck @ Koh Chin Thiam as joint tenants in Trust		

Note: The above information is provided to us by the client.

6. MASTER PLAN ZONING (2019)

“Commercial”

Note: According to The Planning Act Master Plan Written Statement 2019, “Commercial” are areas used or intended to be used mainly for commercial development. Recreation Clubs may be allowed subject to evaluation by the competent authority.

PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

7. LOCATION

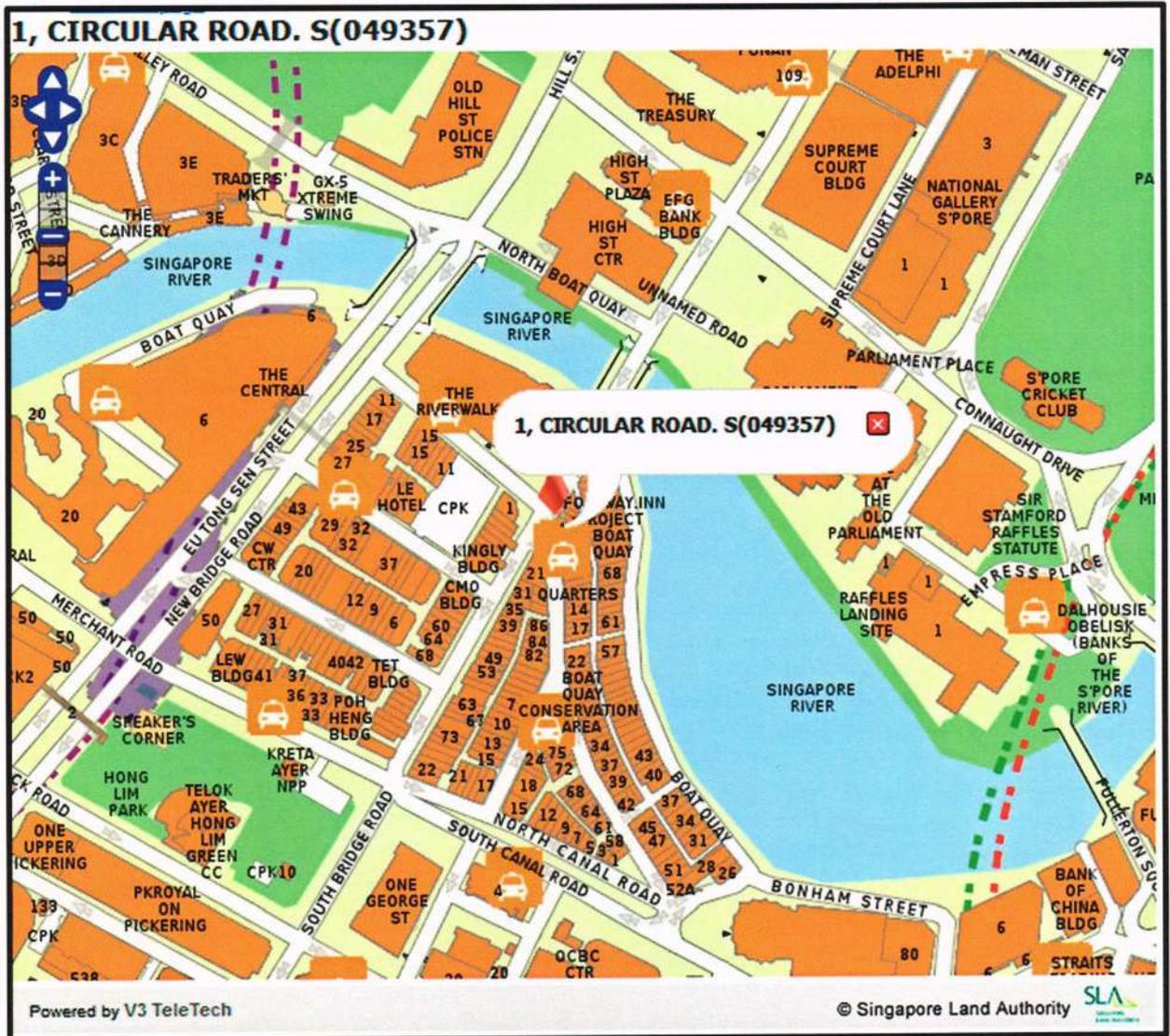
The property is located along Circular Road, at its traffic intersection with South Bridge Road and situated within Boat Quay Conservation Area. The conservation area is bounded by South Bridge Road, North and South Canal Roads and Boat Quay, and is just off the Republic's prime commercial and financial district of Raffles Place.

The property is conveniently sited with easy road access to the Ayer Rajah Expressway (AYE), Marine Coastal Expressway (MCE), East Coast Parkway (ECP) and Central Expressway (CTE) which facilitate access to other parts of the island. It is also well served by a good public transport network. The Raffles Place MRT Station (NS26 / EW14), Clarke Quay MRT Station (NE5), Chinatown MRT Station (NE4 / DT 19) and Telok Ayer MRT Station (DT 18) are located nearby.

The immediate vicinity consists of mainly prewar / postwar shophouses and residential / commercial developments. Prominent developments in the proximity include The Riverwalk, Riverwalk Apartments, The Central, Hotel Conforto, The Offshore, Soho 1 & 2, Swissotel Merchant Court Singapore, One George Street, Pickering Operation Complex, OCBC Centre, UOB Plaza Tower 1 & 2, OUB Centre and High Street Centre.

PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

7. LOCATION (CONT'D)



8. SITE

The building is erected on three contiguous plots of land with a total area of 85.0 square metres (approximately 914.9 square feet) with a frontage of approximately 4 metres and an average depth of approximately 41 metres. The combined land plot is irregular in shape, generally flat and lies slightly above the existing road level. A back lane abuts the site.

PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

9. BUILDING

The restored 2-storey (with attic) intermediate conservation shophouse is constructed generally of load-bearing brick walls, reinforced concrete / timber floors and tiled pitch roof / reinforced concrete flat roof. The upper levels of the building are accessible via an internal timber staircase.

10. ACCOMMODATION, FINISHES & FITTINGS



External View of Subject Property

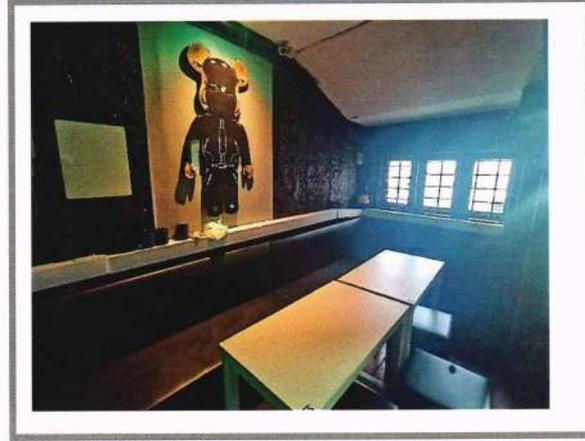
1st-storey



PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

10. ACCOMMODATION, FINISHES & FITTINGS (CONT'D)

2nd -storey & Attic



Accommodation

Pub areas, a kitchen, office room, stores and toilets.

Finishes & Fittings

Floors:	Timber strips, homogeneous tiles, ceramic tiles, carpet
Walls:	Ceramic tiles, plastered and painted, partitions, wall paper
Ceilings:	Plastered & painted, false ceiling with downlights
Windows:	Timber framed windows & metal grilles
Doors:	Timber, tempered glass, collapsible metal gate, PVC folding
Fittings:	Wall-mounted / split-unit air-conditioners, industrial fans, built-in bar counters, bench seatings, cabinets, exhaust fan, public address system, CCTV, break-the-glass fire alarm system, fire hoses, fire extinguishers

PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

11. PROPERTY CONDITION & OCCUPANCY

The property was in a fairly good state of repair & maintenance and tenanted as at the date of inspection. However, it should be noted that our inspection was not a structural survey of the building nor a testing of its service installations.

12. BASIS OF VALUATION

“Market Value” is defined in [2.1(a)] of REV 2.2 Market Value Basis of Valuation, The Singapore Institute of Surveyors and Valuers (SISV) Valuation Standards and Practice Guidelines 2022 Edition, as follows: -

“Market Value is the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm’s length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.”

PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

13. METHOD OF VALUATION

In arriving at the Market Value as at **31 December 2022**, we have considered the Direct Comparison Method.

The “Direct Comparison Method” is described in [3.1] and [3.2] of REV 2.4 Approaches and Methods of Valuation, SISV Valuation Standards and Practice Guidelines 2022 Edition, as follows:

[3.1] - “The Direct Comparison Method (DCM) can be used in all valuations where there are adequate transactions or other information to indicate the level of value for the property.”

[3.2] - “The DCM relies on the presence of market transactions within a reasonable period from the valuation date to provide an indication of value. It is supported by the theory that the market value of a property bears a close relationship to the values of similar properties which have been transacted.”

We understand that sales of the following properties were transacted:-

S/No.	Address	Tenure	Land Area (sqm)	Transacted Price (S\$)	Transacted Price (S\$/psf)	Contract Date
1.	No. 49 Circular Road Singapore 049404	999 years from 24/06/1826	116.4	16,180,000	12,913.85	25 November 2021
2.	No. 14 Circular Road Singapore 049370	999 years from 28/06/1826	100.20	13,000,000	12,053.30	21 October 2021
3.	No. 17 Circular Road Singapore 049373	999 years from 28/06/1826	88.3	10,700,000	11,257.80	19 October 2021
4.	No. 12 Circular Road Singapore 049368	999 years from 28/06/1826	96.1	9,500,000	9,183.97	12 October 2021

Source: SISV-REALink CaveatPlus Professional

PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD, SINGAPORE 049357

14. OPINION OF VALUE (*)

Taking into consideration the relevant factors and the prevailing market conditions as at the date of valuation, we are of the opinion that the **Market Value with vacant possession and free from encumbrances of No. 1 Circular Road, Singapore 049357 as at 31 December 2022 is S\$7,800,000 (Singapore Dollars Seven Million and Eight Hundred Thousand Only).**

() Note: Our valuation is reported on the basis of current market condition as at the of Date of Valuation (DOV). In view of the recent outbreak of Novel Coronavirus (Covid-19), our valuation is applicable as at the DOV only. We wish to advise our clients to exercise a higher degree of caution towards the reported valuation figure. Keeping in view the unforeseen circumstances of the real estate market hereafter, we do not accept liability for losses arising from such subsequent change(s) in its Market Value. Therefore, we highly recommend to keep the valuation of the abovementioned property under frequent review.*

Our report is subject to the attached Limiting Conditions.

Yours faithfully
On behalf of **ROBERT KHAN & CO PTE LTD**



William Ng Hock Heng
MRICS, MSISV
(Appraiser Licence No: AD041-2006500F)

PV/5594-15/SDA/2301/RK/WN/KS

LIMITING CONDITIONS

Confidentiality

1. Our valuation is confidential and strictly for the use of the addressee of the valuation report only and for the specific purpose(s) stated. We disclaim all responsibility and will accept no accountability, obligation or liability to any third parties.
2. Responsibility for our valuation extends only to the party(ies) to whom it is addressed. However, in the event of us being asked by you to re-address our report to another party or other parties or permit reliance upon it by another party or other parties, we will give consideration to doing so, to named parties, subject to payment of additional fees. These fees are exclusive of GST & expenses (including the cost of re-addressing the report). Should additional work be involved, over and above that undertaken to provide the initial report, we may make a further charge although we will agree this with you before commencing the work.
3. Where we consent to reliance on our report by another party or other parties, we do so on the basis that these limiting conditions will apply to the new addressee(s) as if it/they had been a party to the original letter of engagement between us. Where we consent to such reliance, you agree to furnish the addressee with a copy of any reliance letter issued by us and/or a copy of these limiting conditions.
4. Where you provide a copy of and/or permit another party or parties to rely upon our valuation report without obtaining our express written consent (in accordance with clauses 2 and 3 above), you agree to indemnify and us, our affiliates and their respective shareholders, directors, officers and employees, harmless from and against all damages, expenses, claims and costs, including reasonable attorneys' fees, incurred in investigating and defending any claim arising from or in any way connected to the use of, or reliance upon, the valuation report by any such unauthorised person or entity.
5. Save where we have consented to another party or other parties relying on the valuation report in accordance with clauses 2 and 3, where a valuation report is prepared or where we consent to a valuation report being used for the purpose of a public offering in accordance with any stock exchange listing rules, you agree to indemnify us for any liability whatsoever that we have to any party or parties which exceeds our maximum liability which arises from their use and/or reliance on the valuation report.

Conflict of Interest

We have done a conflict-of-interest check and to our best knowledge, we are not conflicted to undertake the assignment for you.

Maximum Liability

Our maximum liability to the client relating to our services rendered (regardless of action whether in contract, negligence or otherwise) shall be limited to the fees paid for engaging our services. Under no circumstances will we be liable for consequential, incidental, punitive or special losses, damage or expenses (including opportunity costs and loss of profits) despite being advised of their possible existence.

Reproduction Of The Report

Reproduction of this Valuation Report in any manner whatsoever in whole or in part without prior written consent from the Valuer is prohibited.

Approval should be obtained formally from the Valuer before any reference to this Report can be made in any statement, published document or circular.

Valuation

The opinion expressed in this report applies strictly on the terms of and for the purpose expressed in this Valuation. Hence, the value shall never be quoted out of context in connection with any other assessment.

The Valuer accepts no liability if his opinion is quoted without regard to the full background of the reason why this Report is written.

No allowance has been made in our Valuation for any mortgages, charges or amounts owing on the property or for any taxation or other expenses, which would be incurred in effecting a sale.

Valuation (cont'd)

As we have not had an opportunity of inspecting the Title Deeds of the property, our Valuation assumes that there are no adverse restrictive covenants, easements, rights of way or other factors of which we have not been informed. It is recommended that the title details are verified by your solicitors.

Values are reported in Singapore currency unless otherwise specified.

Goods and Services Tax have not been taken into account.

It is assumed that the property is not used in contravention of any planning or other regulations.

For obvious reasons, we do not and cannot provide information relating to government acquisitions unless the land has already been gazetted for acquisition.

No requisition on road, MRT, LRT, drainage and other government proposals has been made. Such information will not be tendered unless specifically requested for and we be properly reimbursed.

Enquiries as to the financial standing of actual or prospective tenants are not normally made unless specifically requested. Where properties are valued with the benefit of lettings, it is therefore assumed that the tenants are capable of meeting their obligations under the lease and that there are no arrears of rent or undisclosed breaches of covenant.

We do not normally carry out investigations on site in order to determine the suitability of the ground conditions, and the services, for any new development. Unless we are otherwise informed, our valuations are on the basis that these aspects are satisfactory and that where development is proposed, no extraordinary expenses or delays will be incurred during the construction period.

Valuation Data

Where it is stated in the Report that information or data has been made known to the Valuer by another party, this information is believed to be reliable and he disclaims all responsibility if this should later prove not to be so.

Where information is given without reference to another party in this Report, it shall be taken that this information has been obtained or gathered through our best efforts and to our best knowledge.

Processed data inferences therefrom shall be taken as the Valuer's opinion and shall not be freely quoted without acknowledgement.

We reserve the right to review all calculations, recommendations and valuations in the light of any information which subsequently becomes known to us during the tenure of our appointment.

Structural Defects

While due care is taken to note defects in the course of inspection, no structural survey or engineering tests were made. No responsibility is assumed for the soundness of the structure or of the services.

Public Schemes and Services

Unless otherwise mentioned specifically in the report,

1. We have not carried out any requisitions and as such, we are not able to advise whether the property will be affected by any proposed public schemes. We suggest that requisitions be made to the relevant authorities. Public schemes include road widening, drainage reserves, MRT projects, conservation, etc.
2. Further, services such as water, electricity, telephone and modern water-borne sanitation are made available to the property.

Attendance In Court

The valuer is not required to give testimony or to appear in court by reason of this report unless specific arrangement has been made therefore.

18. ANNEX: LETTER FROM DR KUAN CHEE KEONG TO SDA PRESIDENT DR GOH SIEW HOR

Dr Goh Siew Hor
President, Council 2020-2022
Singapore Dental Association

18th March 2022

Dear Dr Goh,

Re: History of SDA Endowment Fund

1. I refer to the SDA Annual Report 2021-22 specifically to section 13(A) History of SDA Endowment Fund (*pages 72-74*).
2. This section related a letter dated 25th August 1976 from SDA to the VC of University of Singapore in which I quote the relevant part:

“The Association will make an initial donation of \$50,000 and hopes to donate a total of \$200,000 to the Fund. However, we will be remitting a sum of \$100,000 to this total by December 1979.”

3. The history of this Endowment Fund should be updated with information from 2014 to 2018 to clarify the situation.
4. At the 47th AGM on 27th April 2014, Dr Asha Karunakaran requested for the history of this Fund and A/Prof Grace Ong, then Dean of FOD, agreed to provide a write-up. (*SDA Annual Report 2014-15, page 30*).
5. At the 48th AGM on 19th April 2015, there was a discussion regarding the \$100,000 that SDA promised to remit by December 1979. (*SDA Annual Report 2015-16, page 27*).
6. At the 49th AGM on 17th April 2016, I suggested seeking legal advice to resolve this issue conclusively. (*SDA Annual Report 2016-17, page 21*).
7. Subsequently, SDA Council (led by then-President Dr Lim Lii) retained the law firm Baker & McKenzie, Wong & Leow to assist in this matter.
8. The law firm completed the investigation and replied on 3rd October 2016. The letter was also forwarded to the Dean’s Office. Quoting from this letter:

“From the records we have seen, we do not believe that the SDA has a legal obligation to make the Payments. The extract from the 1976 Letter expresses a mere “hope” to make the Payments and does not amount to a legal obligation.” (*SDA Annual Report 2016-17, page 134*).

9. At the 50th AGM on 26th March 2017, this matter was conclusively laid to rest. (*SDA Annual Report 2017-18, pages 23-24*).

10. I hope this letter will prevent any misconception that SDA did not fulfill an obligation to the Faculty of Dentistry. I quote a notable line from the 50th AGM:

“Dr George Soh agreed with the legal advice provided and noted SDA has in fact contributed more donations to the NUS Faculty of Dentistry in recent years”. (SDA Annual Report 2017-18, para 5.51, page 23).

11. I have enclosed the relevant excerpts and the lawyer’s letter dated 3rd October 2016 for your reference. These are also available in SDA archives.

Thank you.



Dr Kuan Chee Keong

Member, DCR: 21140J

SDA Endowment Fund and NUS-SDA Continuing Dental Education Fund

- 4.48 Dr Asha requested for a history of the Funds and uses of these Funds to be reflected.
- 4.49 Agreeing that the historical background was important, Prof Grace Ong will include a short write-up on the history and functions for future AGM reports.
-

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- 4.54 A/P Grace Ong brought up the history of the Endowment fund that was set up in 1976; with donations made by SDA and Dr Lau Kieng Hiong, as well as, current sum as stated in the report. She noted that there was a letter from SDA to the VC of NUS in 1976 that SDA will remit a sum of \$100,000 by December 1979. Dr George Soh felt that SDA should fulfill the amount stated in the letter.

- 4.55 Dr Asha queried on the uses of the funds. A/Prof Ong replied that funds are not only used by NUS but the dental community (uses of the funds are stated on page 88). She had also requested the uses of the funds to be published in *The Dental Surgeon* by the then-editor, Dr Charlene Goh, when she came on board as the Dean of the Faculty of Dentistry.

- 4.56 A/Prof Ong expressed that in 2003, A/Prof Keson Tan, the dean then, has also written to SDA to leave it to the discretion of the SDA Council (then) to transmit the information.

- 4.57 Dr George Soh expressed that the current Council should honour what the predecessors have stated back then. If not, it should be tabled as an item for discussion in the next AGM.

- 4.58 Professor Chew Chong Lin brought to attention that in the letter to VC of NUS in 1976, it stated that the Association hoped to donate a total of \$200,000. It is not a commitment to do so. The President replied that the Council would look into the matter.

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- 5.36 Prof Grace Ong proposed a plan to 'un-endow' this fund to allow for more efficient use and support of appropriate research projects, for example, as seed funding for research grants.

- 5.37 Dr George Soh suggested that the Estate of Dr Lau Kieng Hiong be consulted on this matter first since the late Dr Lau had made an initial personal donation to this fund.

- 5.38 Prof Chew Chong Lin agreed that to un-endow this fund will definitely be more effective towards the mission of the fund but suggested that a cap of funding of projects be put in place to ensure fairer distribution of the fund.

- 5.39 Dr George Soh highlighted the issue of the promise of monies to the fund made in 1976 and reiterated that SDA should make good of this promise.

- 5.40 The Chairman reported that this matter has been deliberated and the Council has no objection. However, to ensure proper governance and transparency, he suggested seeking legal advice on this issue.

- 5.41 Dr Soh agreed with his suggestion.



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- 5.50 The Chairwoman reported that SDA has sought legal advice with regards to the promise of monies to the Singapore Dental Association fund from Baker & McKenzie, Wong & Leow. The legal advice from the lawyers was that SDA has no legal obligation make any payment, the letter has also been published on page 133 of the Annual Report 2016/2017 for members to peruse. This letter has also been forwarded to NUS Faculty of Dentistry.
- 5.51 Dr George Soh agreed with the legal advice provided and noted SDA has in fact contributed more donations to the NUS Faculty of Dentistry in recent years.
- 5.52 Dr Leung raised as matter of observation that there was no representative from NUS Faculty of Dentistry.
- 5.53 Dr Soh replied that it might have been due to faculty staff being occupied with admission interviews and a concurrent on-going lecture.

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- 5.54 Dr Kuan mentioned that he was happy to close the chapter for this issue. He reiterated that SDA would honour any obligations previously made and that SDA continues to maintain a good relationship with NUS Faculty of Dentistry.
- 5.55 Dr Kuan noted a spelling error on pg 92, Dr Lau Kieng Tiong should be correct spelled as Dr Lau Kieng Hiong.

3 October 2016

Dr Lim Lii
President
Singapore Dental Association
2 College Road
Level 2 Alumni Association
Singapore 169850

PRIVATE & CONFIDENTIAL

BY EMAIL & BY POST

Dear Dr Lim,

ADVICE ON SDA ENDOWMENT FUND

1. We set out below our advice concerning the SDA Endowment Fund ("**the Fund**") specifically the issues raised at the 49th Annual General Meeting held on 27 April 2016.
2. Your various Annual Reports cite a letter dated 25 August 1976 ("**the 1976 Letter**") from the SDA to the Vice Chancellor of the University of Singapore, which states that the SDA "*will make an initial donation of \$55,000 and hopes to donate a total of \$200,000 to the fund...[and] will be remitting a sum of \$100,000 to this total by December 1979*" ("**the Payments**").
3. We have reviewed bank account records and meeting minutes as furnished by SDA's office. We have also asked the Faculty of Dentistry, National University of Singapore for a copy of the letter in question as well as any other supporting documents. We have, thus far, not been extended a copy of the same.
4. From the records we have seen, we do not believe that the SDA has a legal obligation to make the Payments. The extract from the 1976 Letter expresses a mere "hope" to make the Payments and does not amount to a legal obligation.

Yours faithfully,

Baker & McKenzie, Wong & Leow

BAKER & MCKENZIE, WONG & LEOW

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