

Annual Report

2023/2024



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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 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 2023, 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 2023.

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 1988 (Ordinary & Life as of 31st December 2023) which approximately represents about 68.6% of our profession (total number of registered dentists is 2900 as of 31st December 2023).

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
2023	Dr Kuan Chee Keong

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 & PRIZE⁰

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:

- 0. The information regarding the Academic Year 2022/2023 listing is not yet available as of the time of press.*
- 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 present to you the annual report of the Singapore Dental Association. The report highlights the association's commitment to foster unity and promote the interests of the dental profession as a whole. I hope that you will find the annual report informative.

The past year was headlined by higher inflation, resulting in tighter profit margins for our commercial ventures and wage pressures for the association. Fortunately, this was mitigated by higher interest rates on the association's fixed deposit placements and the ability to organise more events. Through the collective effort of our volunteers, there were more learning opportunities and social activities for members of the profession. I am glad to report that many of these events were well attended and received.

In anticipation of regulatory changes affecting the profession, the association worked alongside with MOH to provide industry feedback and assistance with the implementation of some of the revised regulatory guidelines.

With the resumption of normal air travel, a significant number of national, regional, and international dental entities reached out to one another to rekindle the ties and activities that were disrupted by the Covid-19 pandemic. This culminated in the signing of MOUs to conduct speaker exchanges, cross marketing of events and sharing of information.

On the home front, the association collaborated with allied dental societies and institutions to build synergy on common goals and seek out relevant expertise for continuous dental education activities as well as oral health promotion. The association was also able to obtain in principle financial support from the Singapore Tourism Board should it decide to host the APDC or FDI World Dental Congress in the coming years.

Ultimately, our work means nothing if it is not supported and shaped by the stakeholders of the future. In this regard, the work of the association in the Young Dentist Forum, including its engagement with the Faculty of Dentistry of NUS should continue to inspire us.

I would like to extend my heartfelt gratitude to the outgoing SDA council of 2022-2024, the secretariat staff, subcommittee chairpersons, 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.

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

**Note: Dr Nora Heng was appointed on a co-opted basis effective from 1st November 2022.*

ADMINISTRATIVE STAFF

Lee Jon Yang

Laura Chia

Tracy Ooi

Jerry Choo

Celine Tan*

Emmeline Chan

**Note: Ms Celine Tan resigned as of 1st February 2024.*

7. NOTICE AND AGENDA OF 57TH SDA AGM

Notice is hereby given by the Council that the 57th Annual General Meeting of the Singapore Dental Association (SDA) will be held on Sunday, 28th April 2024 at 1:00pm.

Date: Sunday, 28th April 2024

Time: 1:00pm (Registration starts at 11.45am)
Buffet Lunch will be served from 12.00pm – 1.00pm

Venue: One Farrer Hotel, Level 6, Ballroom 2
1 Farrer Park, Station Road, Singapore 217562

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

1. President's Opening Address.
2. To confirm the Minutes of the 56th SDA AGM held on Sunday, 16th April 2023.
3. Matters arising from the 56th SDA AGM held on Sunday, 16th April 2023.
4. To receive and, if approved, to pass the Annual Report of SDA Council for the year ended 31st December 2023.
5. Matters arising from the Annual Report of SDA Council for the year ended 31st December 2023.
6. To receive and, if approved, to pass the Audited Financial Accounts of SDA for the year ended 31st December 2023.
7. Matters arising from the Audited Financial Accounts of SDA for the year ended 31st December 2023.
8. In accordance with Article VII (4) of the SDA Constitution, the Council proposes that this Annual General Meeting consider and, if approved, pass the following resolutions.

Resolution (A) - To consider and approve the conversion of named non-endowed funds to named endowed funds as follows:

1. **Singapore Dental Association (SDA) Presidents' Medal & Prize**
(1st Professional Bachelor of Dental Surgery Examination)

Proposal: To convert this named **non-endowed fund** (which at the time of the AGM will last for another 5 years) to a named **endowed fund** by making a donation of SGD65,000 to the Faculty of Dentistry, National University of Singapore in 2025.

An endowed fund would enable the award of the named medal and prize each year, to perpetuity.

2. Singapore Dental Association (SDA) Presidents' Medal & Prize

(2nd Professional Bachelor of Dental Surgery Examination)

Proposal: To convert this named **non-endowed fund** (which at the time of the AGM will last for another 5 years) to a named **endowed fund** by making a donation of SGD65,000 to the Faculty of Dentistry, National University of Singapore in 2027.

An endowed fund would enable the award of the named medal and prize each year, to perpetuity.

3. Singapore Dental Association Bursary

Proposal: To convert this named **non-endowed fund** (which at the time of the AGM will last for another 5 years) to a named **endowed fund** by making a donation of SGD50,000 in 2026 and SGD55,000 in 2028 to the Faculty of Dentistry, National University of Singapore.

An endowed fund would enable the award of the named bursary (estimated at SGD6,000) each year, to perpetuity.

Resolution (B) - To consider and approve a motion to form a three-member committee during AGM to source and implement a new software system that can handle events and membership and can be an online learning platform for the future needs of the SDA members; within one year after the formation of the committee; and to approve a budget of not more than \$250,000 for such a software system.

Resolution (C) - Discussion and Ruling on Financial Management and Executive Powers of the SDA Council

9. To confirm the election result of ten (10) members to the Council 2024-2026

In accordance with Article V, No.3 & 5(a) of the Constitution of SDA, ten (10) vacancies in the Council will arise. The following members will cease to be members of the Committee:

Dr Lawrence Yong Than Fui
Dr Eugene Tang Kok Wei
Dr Kuan Chee Cheong
Dr Tan Tien Wang
Dr Pua Hong Ping

Dr Bertrand Chew Shen Hui
Dr Michele Chia Xin Yi
Dr Vivien Wang Yuying
Dr Nora Heng Hui Mian
Dr Goh Siew Hor

10. To transact any other business in accordance with the Constitution of SDA.

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 56TH SDA AGM

The 56th Singapore Dental Association Annual General Meeting was held on Sunday, 16th April 2023 at 2:00pm at the Event Hall 2-1 @ Level 2, Lifelong Learning Institute – Paya Lebar.

Members present:

Asha Karunakaran	Mohanarajah s/o S Senathirajah
Chew Shen Hui Bertrand	Ong Chin Kian
Chia Xin Yi Michele	Pua Hong Ping
Goh Siew Hor	Samsudin Bin Jetty
Heng Hui Mian Nora	Tang Kok Weng
Ku Hwee Choo	Then Siew Tian
Kuan Chee Keong	Wang Yuying Vivien
Lee Chung Cheng Francis	Yong Than Fui Lawrence
Leung Wing Hung Dominic	

As there was no quorum at 2:00pm, the 56th Singapore Dental Association (SDA) Annual General Meeting (AGM) was adjourned for half an hour as required by the Constitution (Article VII Para 11) and called to order at 2:30 pm.

1. SDA President's Opening Address

1.1 Welcome

Dr Lawrence Yong, SDA President and Chairperson for the AGM, extended a warm welcome to members present at the meeting.

1.2 Remembering Dr Jennifer Neo Chiew Lian

Dr Yong shared the recent passing of SDA member, Dr Jennifer Neo Chiew Lian. The meeting observed a minute of silence in her memory.

1.3 Membership Update

Dr Yong reported that SDA currently has 2062 members, of which 1,902 are Ordinary or Life Members and 160 are Student members. The ratio of overseas graduates and local graduates is 55% and 44% respectively. He also shared that with an increasing proportion of life members to ordinary members, there would be an eventual decrease in subscription income unless more new members are recruited.

1.4 Financial Reporting

Dr Yong reported that the comprehensive income for last year was \$1,317,514. This was a year-on-year increase of approximately 24.4% which translates to \$248,245. The main contribution was from the valuation gain of \$800,000 in the SDA investment property. Gains in advertising revenue, conference revenue, investments and rental from property owned, made up most of the remainder.

He further reported revenue decline in some categories such as the Seal of Approval, subscription collection and other incomes. Administrative and governance expenses were kept below \$500,000, similar to the previous year. In terms of CPE activities, efforts were being made to achieve an operational break-even in a particular year. He also added that more were paid in taxes due to the surplus and increase in conference revenue.

2. To confirm the Minutes of the 55th SDA AGM held on Sunday, 24th April 2022

2.1 Dr Pua Hong Ping raised a proposal by Dr Asha Karunakaran to provide separate listing of members under the different modes of participation at the AGM to provide greater clarity for those reading the minutes in the future:

(a) Members present at online AGM

(b) Members who submitted their votes prior to the AGM

2.2 Dr Samsudin Bin Jetty proposed for the motion to be passed and Dr Dominic Leung seconded. Dr Lawrence Yong declared the motion to confirm the Minutes of the 55th SDA AGM held on Sunday, 24th April 2022 with the amendment as carried.

3. Matters arising from the 55th SDA AGM held on Sunday, 24th April 2022

3.1 Referring to the term “unchecked spending” raised at the last AGM, Dr Dominic Leung queried if there was any follow-up. Dr Pua Hong Ping and Dr Kuan Chee Keong recalled that there were differing opinions on the interpretation, and the Internal Audit Committee had provided their reasons for the said term.

3.2 Dr Goh Siew Hor sought to clarify if Dr Dominic Leung was asking to change the term used or about the follow up actions taken after the discussion. Referring to the Minutes for the 54th SDA AGM, Paragraphs 6.16 to 6.25 he opined that the conclusion on the matter was that it was important to have adequate checks in place to ensure accountability. However, it was also important to ensure that the intention was constructive and not to aggrieve other parties.

3.3 Dr Eugene Tang agreed with Dr Goh and said that it was well summarized. He reiterated that the intention was not to chide anybody but to highlight the need for spendings to be more prudent and more accountable.

3.4 Dr Samsudin Bin Jetty proposed for the motion to be passed and was seconded by Dr Ku Hwee Choo. Dr Yong declared the motion to pass the Matters arising from the 55th SDA AGM held on Sunday, 24th April 2022 as carried.

4. To receive and, if approved, to pass the Annual Report of SDA Council for the year ended 30th December 2022

4.1 Dr Asha Karunakaran commented that there was no committee report addressing the issue of Certificates of Competency (COC). Dr Goh Siew Hor replied that the Standing Committee was dissolved after completing their task including producing a position paper on the matter. Dr Goh added that the Council will address the COC issue when needed.

4.2 Dr Asha requested members be kept informed if the Council continues to engage SDC and MOH or any relevant authorities on regulatory matters. Dr Yong assured the meeting that the SDA Council will adopt a more collaborative rather than reactionary approach.

4.3 Dr Yong shared that a new committee, the Regulatory Affairs Committee (RAC) was created as a think tank to assist the SDA Council’s engagement with relevant authorities. While there was no new development regarding COC, there were other areas to look into such as CBCT licensing issues with NEA. The RAC will report on its efforts in the next annual report. He also shared that periodic updates will be sent to members via email blasts.

- 4.4 Dr Eugene Tang shared that MOH has started to implement the Healthcare Services Act (HCSA) and one requirement would be the need for CBCT training. SDA has collated members' feedback and forwarded it to the relevant regulatory bodies, including SDC.
- 4.5 Dr Asha enquired whether the SDA has any plans to provide training on CBCT radiation safety for dentists as well as for support staff. Dr Yong confirmed SDA is looking into it.
- 4.6 On the recent circulation of a questionnaire on aesthetic facial procedures, Dr Dominic Leung queried if it was initiated by the Council or a private request from a member. Dr Yong replied it was created following feedback from members about the significant lack of training opportunities. He explained that the RAC was designed to find solutions to address regulatory issues affecting the profession.
- 4.7 Dr Leung further queried if the lack of training opportunities was factual or speculative. He opined that the Council has the obligation to determine the validity of such feedback before carrying out the survey. Dr Yong replied that it would be difficult to verify without involving members at large. Besides understanding the views of members who are practicing, or interested in, facial aesthetics procedures, the Council also needed to appreciate how it will affect others with interest or ambition in other fields of Dentistry.
- 4.8 Dr Asha shared that while the Council's efforts to gauge the general sentiment through surveys are commendable, she wondered if they were effective in getting a better understanding of issues. Dr Yong replied that surveys were the easiest way to seek feedback from a large group of members to gauge the level of importance or interest before more resources are being committed.
- 4.9 Dr Asha felt that organizing focus group meetings could create a more in-depth discussion compared to surveys. Dr Yong agreed but opined that since this approach would involve more resources, the Council would consider using this approach mainly for important or complex issues that cannot be easily resolved.
- 4.10 Dr Ku Hwee Choo sought clarification on whether the HCSA regulations circulated to members were finalised by MOH. Dr Eugene Tang replied that the process was still ongoing.
- 4.11 Dr Goh Siew Hor explained that the regular dental practice regulations have been finalized while discussion relating to other matters, such as the applications on providing dental services within nursing homes especially for volunteers, was still ongoing.
- 4.12 Dr Leung proposed for the motion to be passed and was seconded by Dr Ku. Dr Yong declared the motion to pass the Annual Report of SDA Council for the year ended 30th December 2022 as carried.
- 5. Matters arising from the Annual Report of SDA Council for the year ended 31st December 2022**
- 5.1 Dr Asha Karunakaran highlighted that during the HCSA feedback sessions with MOH, the issues regarding CPR certification were raised including the difficulties faced by older dentists. Dr Yong assured the meeting that the Council has also highlighted these concerns to MOH but has not received a response yet.
- 5.2 Dr Yong added that if exemptions were not granted, the alternative would be to request for a grace period for practices to make the transformation required to fulfill the requirements.

6. To receive and, if approved, to pass the Audited Financial Accounts of SDA for the year ended 31st December 2022

6.1 With no queries from the meeting, Dr Leung proposed for the motion to be passed and was seconded by Dr Mohanarajah. Dr Yong declared the motion to pass the Audited Financial Accounts of SDA for the year ended 31st December 2022 as carried.

7. Matters arising from the Audited Financial Statements of SDA for the year ended 31st December 2022

7.1 Dr Kuan Chee Keong reported that SDA's financial situation was not badly affected by the pandemic due to mitigation measures. For instance, the postponement of IDEM from April 2022 to Oct 2022 allowed for greater regional participation due to lifting of travel restrictions.

7.2 Dr Kuan further reported the renewal of reserves held in Fixed Deposits at favorable rates. Rental income has also returned to normal with the resumption of business for our tenant.

7.3 Dr Samsudin Bin Jetty referred to Page 23 of the Financial Report, Item 10 Investment Income on "fair value gain on investment property". He noted that this has always been recognised as Income but it was just paper gain. He queried on the impact if the valuation was negative.

7.4 Dr Kuan replied it was an accounting requirement that the SDA needs to comply with. He explained that while the valuation of the property may fluctuate, the loss or profit was not realised. As a result, this valuation gain was not liable to be taxed.

7.5 Dr Yong shared that in his President's report, he had drawn attention to the importance of the generated income (aside from fair value gains from the property). He explained that the generated income part has to be sustained and managed well. During IDEM years, the projected operating surplus would be between \$300,000 and \$500,000. For non-IDEM years, the projected operating surplus would be about \$200,000 to \$300,000.

7.6 Dr Samsudin queried on the loss of rental income due to COVID-19 pandemic. Dr Kuan replied that the rebates were passed on to the tenant and this will be addressed in detail under the AOB update on the property.

7.7 Dr Goh shared that the Annual report had classified the different income sources such as those from generated funds, investment income and other income with a further breakdown of income based on activities. This would give members a sense of the reliance on different income sources including ones such as government grants which are less within the SDA's control. To Dr Samsudin's earlier concern on whether SDA had sufficient income to run its activities if it were to remove the paper gains from fair valuation of the investment property, Dr Goh opined that the cash flow statement provided in the annual report showed that cash flow from operating activities, which excludes fair value gains, are healthy.

7.8 Dr Goh further shared that in the past, the Council had studied the financial health of the Association under different scenarios and found that even if there was a disruption to revenue, it had sufficient operating reserves to carry out its current level of key activities for several years.

7.9 Dr Asha referred to Page 56 under Expenses for Nitec and queried on the “rental of premises” amount of \$24,000. Dr Michele Chia replied that during the pandemic, NDC was not used due to a restriction of staff movement between institutions imposed by MOH. As a result, the premise of Q&M was rented to conduct the surgery training. Dr Pua Hong Ping explained that Nitec training would now resume at NDC.

8. To transact any other business in accordance with the Constitution of SDA Matters arising

- Updates from Property subcommittee

- 8.1 Dr Kuan Chee Keong provided an update on SDA’s two properties:
(1) No 1 Circular Road
(2) Centrium Square where our office cum our meeting room is located.
The purpose of the update was to seek members’ views on the situation of the No 1 Circular Road investment.
- 8.2 Dr Kuan provided historical background on the acquisition of No 1 Circular Road which was acquired after the highly successful 1990 FDI Annual World Congress. The original purchase price was \$1.425 million and the current valuation is \$7.8 million. Currently, it is being leased to Aw Kah Weng, Kelvin and Hew Kian Peng of BEZ Entertainment Pte Ltd to operate a pub.
- 8.3 This 999-year leasehold property is gazette by the URA as a Conservation Shophouse, offering it long-term stability as redevelopment is prohibited. While it is a good long-term investment due to limited supply, the maintenance costs is high due to it being a conservation property.
- 8.4 Dr Kuan showed the collection of rental income over the years and explained that the rental for 2020 and 2021 were low as a result of the pandemic. The property tax rebates as well as rental rebates were returned to the tenant as stipulated by the government.
- 8.5 Dr Kuan explained that income and expenditures like fire insurance and property tax are quite stable. However, items like repairs can fluctuate from year to year. He shared that due to URA requirements for conservation property, the SDA had to repaint the façade which incurred a large expenditure. The abnormally heavy rains early this year further compounded the problem that resulted in increased spending for waterproofing works. The estimated bill would be around \$40,000 to \$60,000 and it will be reported in next year’s Annual Report.
- 8.6 Dr Kuan explained that the Council would like to seek members’ preliminary view on whether SDA should study different options relating to the property such as a sale.
- 8.7 Dr Samsudin Bin Jetty opined that the property rental at \$9,900 seemed a bit low in relation to the property tax. He asked if it was possible for maintenance and repairs to be borne by the tenant in the lease agreement. He also asked if the Council had received advice on the fair rental valuation of the area.
- 8.8 Dr Goh Siew Hor said that the tenant is liable for internal repairs such as pipe leaks within the property itself. As the landlord, SDA is responsible for all external repairs of the property including those needed to comply with URA regulations.

- 8.9 Dr Goh explained that the Property Committee's consideration in terms of tenancy was primarily to continue with the current tenants to obtain the regular cash flow. He opined that poor tenants may result in damage to the property, arrears to rent and other issues which may result in SDA needing to pursue legal action. In his view, it is better to continue with a tenant with a proven track record than undertake risk for a greater return given that SDA is not dependent on that cash flow. In addition, he opined that the other purpose of the property was a store of value until there are better opportunities for capital deployment. So far, he noted that the increased valuation over time has made it a useful vehicle for that purpose.
- 8.10 Dr Yong assured Dr Samsudin that the Council will still endeavour to get fair valuation in terms of the rental that is appropriate for the premise.
- 8.11 Dr Dominic Leung commented that this sale has been previously raised and vigorously debated. Dr Yong replied that this was why the Council does not want to make a decision without consulting members and stressed the importance of a collective decision. At this moment, the Council is merely seeking feedback on whether to pursue the issue further.
- 8.12 Dr Asha felt that generally the turnover for restaurants and pubs was rather high and concurred to retaining a good stable tenant. She also agreed with Dr Goh's point that the property is primarily a store of value. Barring severe unforeseen circumstances, there should not be any pressing need to sell the property.
- 8.13 Dr Eugene Tang concurred with Dr Samsudin and cited a hypothetical example where even if the property was sold below the market rate at \$6 million, the sum will generate an interest of \$300,000 based on current bank interest rates. This amount was more than the annual rental collected. There would also not be repairs or related expenses. He felt that there should be a task force to look into the feasibility of a sale.
- 8.14 Dr Kuan replied that the Council's present objective was not to obtain a consensus to sell or retain the property but to get a feel of our members' sentiment on this issue. If there was a collective and overwhelming voice for selling, the Council will take the initiative to form a committee to look into the proper procedure pertaining to the sale of the property.
- 8.15 Dr Tang said members can make a proposal to form such a Committee to study the feasibility and present a report to members. Dr Goh advised not to form the committee yet as the Council was only taking feedback to get a sense of what are the different possible directions to take.
- 8.16 Dr Asha asked if the Property Committee has studied the pros and cons of selling the property. Dr Goh replied that it has not been done as there was no current need to raise capital and we do not have an Investment Committee to invest the proceeds of the sale. Dr Kuan further explained that the function of the Property Committee was to manage the two properties and the consideration on whether to sell the property is not within its remit.
- 8.17 Dr Asha requested for the Council to study the issue and come up with the various options in a report which should then be circulated to the general body before calling for an AGM to discuss and decide.
- 8.18 Dr Eugene Tang asked to put on record that there was no objection for the Council to proceed with this feasibility study.

- SDA Bursary Fund

- 8.19 Dr Lawrence Yong shared that the SDA Bursary Fund was started in 2013 as a Non-endowment fund designed to support students who need financial help up for up to \$5,000 annually. As of December 2022, there was only \$10,000 remaining in the fund. NUS has proposed two options - to top up the amount by another \$45,000 and continue with the current arrangement or top up \$150,000 to convert it to an endowment fund. Under the endowment fund, needy students can be financed up to \$6,000 a year in perpetuity.
- 8.20 Dr Yong sought members' opinion as to whether we should convert it to an endowment fund. He explained that the non-endowment bursary would continue to draw down on the \$45,000 each year. Once the fund is depleted, SDA will have to top up the amount.
- 8.21 Dr Samsudin queried whether the government had a matching grant. Dr Yong replied that under the updated policy, the government will only match donations that go into the general University fund rather than other named funds like the SDA Bursary Fund.
- 8.22 Dr Eugene Tang explained that besides tax benefit, an endowment fund would mitigate the need to top up the SDA Bursary fund in future.
- 8.23 Dr Ku Hwee Choo commented that this item was not included in the circulated agenda of the AGM and felt this should not be discussed. In reply, Dr Kuan Chee Keong clarified that the Council did not need approval to make such decision, but the Council felt it was good and prudent to keep members informed and seek their views. Dr Goh further explained that the AOB could be used to raise different issues for discussion to allow Council to hear views from the wider body, possible approaches to consider and whether the issue was worth pursuing before investing more resources. He added that while there was no financial limit on spending by the Council specified in the Constitution before it needs to be approved at AGM, it is still a good practice to seek the meeting's opinion for decisions involving significant spending.
- 8.24 Dr Yong explained that SDA could negotiate to top up the non-endowment fund in tranches to avoid significantly affecting the income and expenditure statement.
- 8.25 Dr Samsudin asked if it would be possible for the Council to explore communicating to members outside a General Meeting using mass communication platforms like the Telegram chat. He also queried whether approval for decisions on such platforms are binding and suggested for Council to consider this option.
- 8.26 On the various fund options, Dr Asha Karunakaran urged the Council to circulate to members its evaluation. In her opinion, the benefits are (1) tax-exemption, (2) doing good for a dental student, (3) positive reputation for SDA and (4) NUS helps to manage the returns for the endowment option. She suggested giving members a deadline to reply and if no opposing views are received, for Council to proceed with the donation.

9. Roll of Honour

- 9.1 Dr Pua Hong Ping reported a nomination was received from Dr Mohanarajah s/o S Senathirajah for Dr Kuan Chee Keong to be the Roll of Honour.

- 9.2 The Council appointed a three-person committee which consisted of the current President, a Past President and a member of good standing to review the nomination. Dr Pua shared that there was unanimous support from the three-person committee for the nomination. Subsequently, it received a majority vote from current council in favor of the proposal to induct Dr Kuan onto the Roll of Honour.
- 9.3 Dr Lawrence Yong congratulated Dr Kuan and officially announced his induction into the SDA's Roll of Honour. He shared that Dr Kuan has served the SDA on six Councils including the current one. He has also served on the Singapore Dental Council and was president of the Asia Pacific Dental Federation.
- 9.4 Dr Kuan replied that he was grateful for the honour. He credited his achievements to his comrades who served alongside him on many Councils. Being inspired by senior SDA members in the past, Dr Kuan hopes to serve as an inspiration to our younger members.
- 9.5 Dr Eugene Tang clarified that this is not the formal conferment as there will be a formal ceremony conferring the title at a more auspicious time and on a grander scale.

10. Closing of the AGM

- 10.1 Dr Lawrence Yong thanked members for their attendance. He recorded his appreciation for the robust feedback and promised to work on the suggestions and considerations that members raised.

With no further business, the Assistant General Secretary called 56th Singapore Dental Association Annual General Meeting to a close at 4.30 pm.

Recorded by Dr Pua Hong Ping, SDA Assistant General Secretary
Approved by Dr Lawrence Yong, SDA President

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

**Note: Dr Nora Heng was appointed on a co-opted basis effective from 1st November 2022.*

COUNCIL MEETINGS

The council held 20 meetings during its 2-year term of office at time of press in March 2024.

The breakdown for council member attendance is as follows:

	Attended	Absent with apologies
Lawrence Yong Than Fui	19	1
Eugene Tang Kok Weng*	16	2
Kuan Chee Keong	20	0
Tan Tien Wang*	17	1
Pua Hong Ping	17	1
Bertrand Chew Shen Hui	20	0
Michele Chia Xin Yi	20	0
Vivien Wang Yuying*	18	0
Nora Heng Hui Mian*	9	3
Goh Siew Hor	15	5

**Note: Drs Eugene Tang, Tan Tien Wang, and Vivien Wang attended the third meeting. Dr Nora Heng was appointed on a co-opted basis effective from 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, Tracy Ooi, Celine Tan*, Emmeline Chan, Mr Jerry Choo, and Lee Jon Yang.

**Note: Ms Celine Tan resigned as of 1st February 2024.*

(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

Membership matters are handled by the Secretariat office. SDA welcomed 101 new ordinary members as of 31st December 2023 as compared to 162 the year prior. On top of that, we have 29 new life members, 6 associate members and 55 student members.

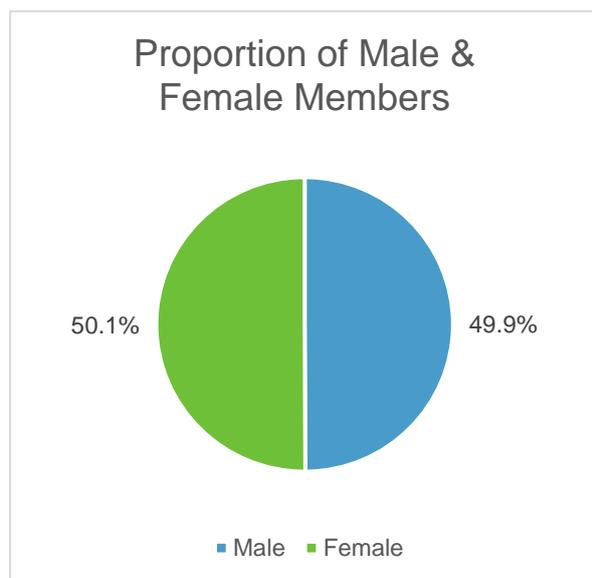
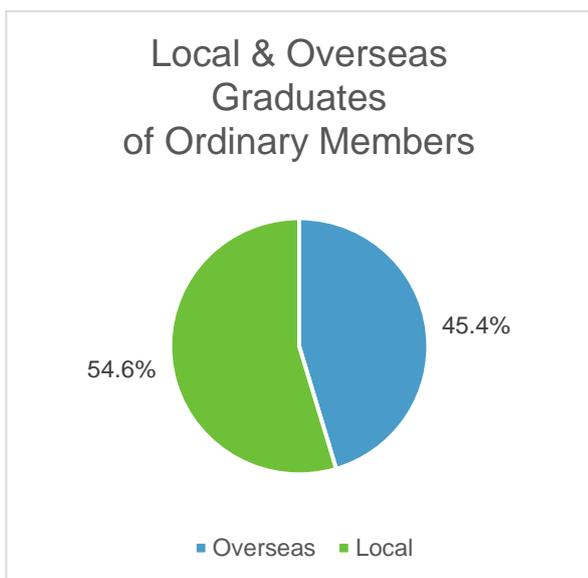
Besides top-notch CPE events by the CDE committee, the welfare committee puts together a list of benefits offered by participating vendors to new and existing members for various discounts and privileges on top of social events that attracts members of different age groups.

As the members' needs are getting more sophisticated, we are also reviewing the internal processes to keep up with the needs of our members.

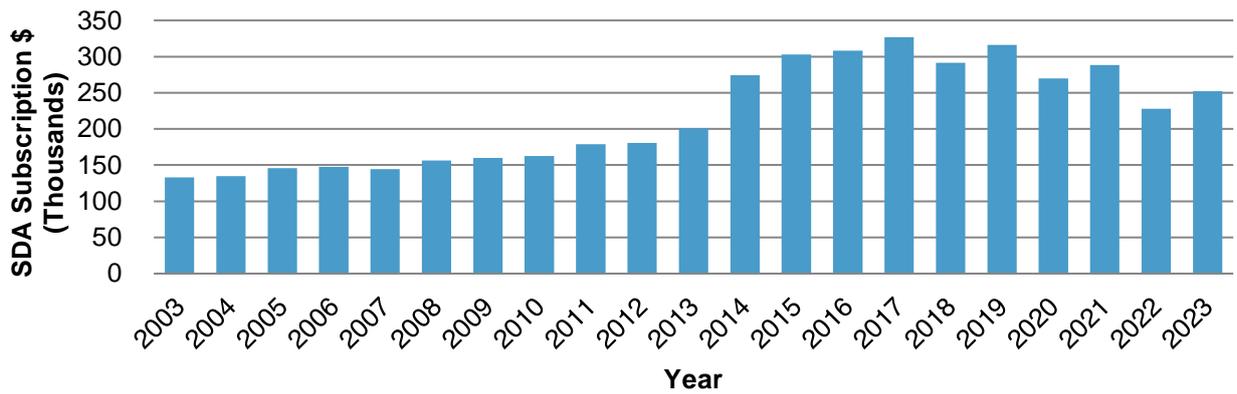
Appended herewith are some statistics for reference.

Types of membership (till 31 Dec 2023)	Total
(A) Ordinary	1459 (72.4%)
(B) Life	529 (26.3%)
(C) Associate	24 (1.2%)
(D) Overseas	3 (0.1%)
Total	2015
Student membership	153
Total numbers of members eligible for voting	1988

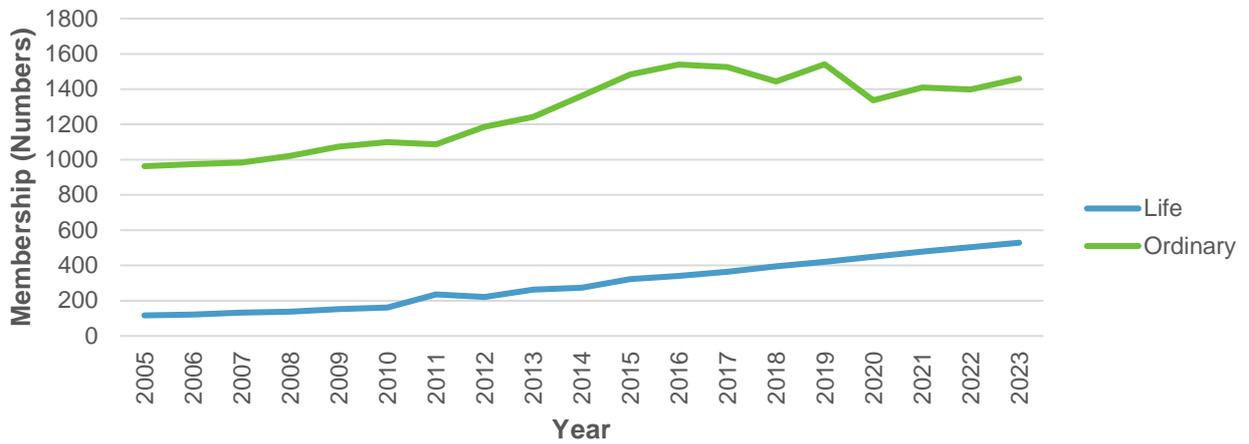
The membership has been growing steadily and around 68.6% of all Division I dentists are SDA members. Currently, there are 1006 (49.9%) male members and 1009 (50.1%) female members, exclusive of Student membership category.



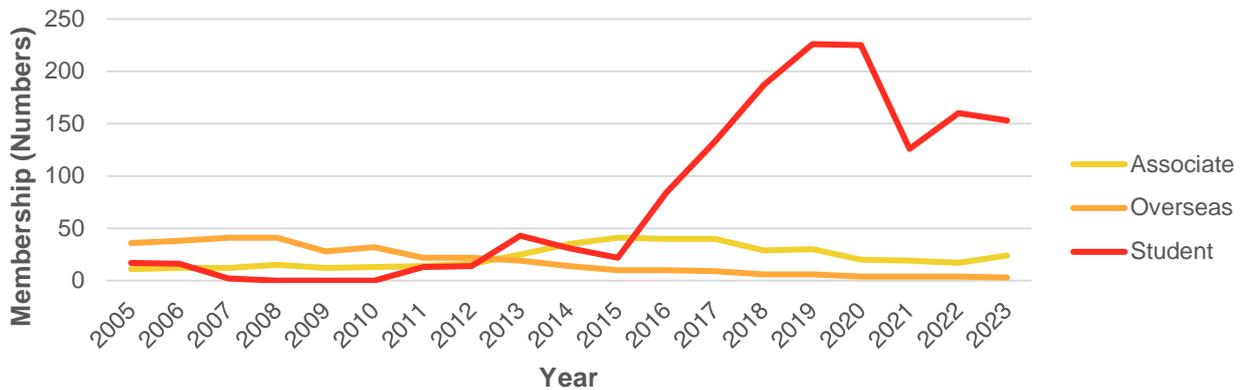
Membership Trends



Ordinary & Life Membership Trend



Associate, Overseas & Student Membership Trend



SUMMARY OF ACCOUNTS 2023: COUNCIL

Expenditure	2023 S\$	2022 S\$
Council Meeting	1,851.45	700.28
Name Cards	-	238.00
Uniform	-	1,490.00
Bank Charges	0.20	0.60
Year-End Dinner	511.85	-
Total Expenditure	2,363.50	2,428.88
Surplus / (Deficit)	(2,363.50)	(2,428.88)

SUMMARY OF ACCOUNTS 2023: MEMBERSHIP

Revenue	2023 S\$	2022 S\$
Membership Fee	252,250.00	228,000.00
Entrance Fee	4,450.00	5,450.00
Total Revenue	256,700.00	233,450.00
Expenditure		
AGM Expenses – Minutes Transcription	2,100.00	2,700.00
Rental for AGM	780.00	-
Catering for AGM	545.00	-
Legal advice on appeal to the minister against the decision of SDC	-	1,820.00
Review of and legal advice in relation to proposed amendments to Constitution	-	4,820.00
SDA Corporate Videography Services	-	500.00
Freshmen Welcome Tea Event	-	670.91
Bank Charge (GIRO)	16.40	24.40
Credit Card Charges	-	1.50
In-house Printing Charge	128.26	123.08
Total Expenditure	3,569.66	10,659.89
Surplus / (Deficit)	253,130.34	222,790.11

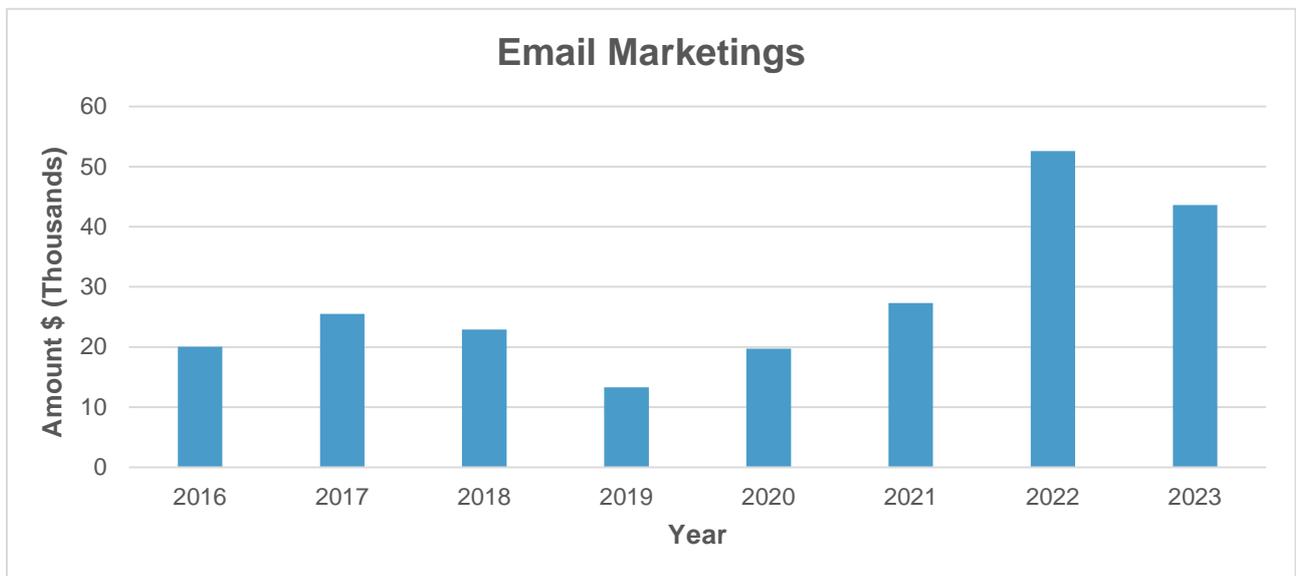
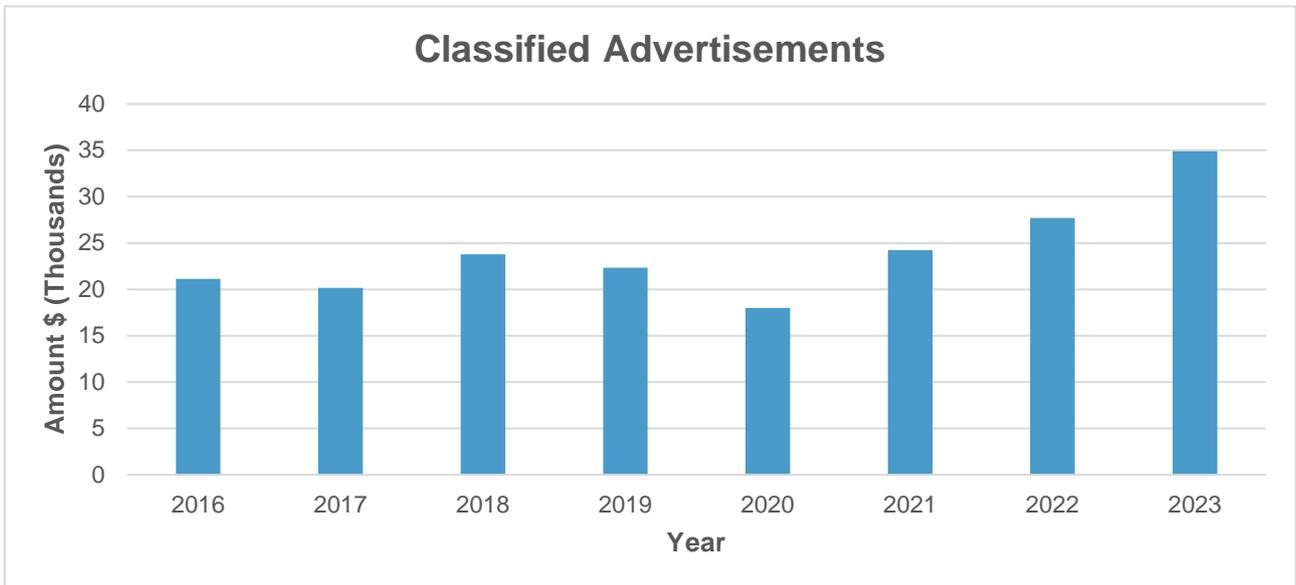
10 (A). SDA CIRCULARS & FLYERS

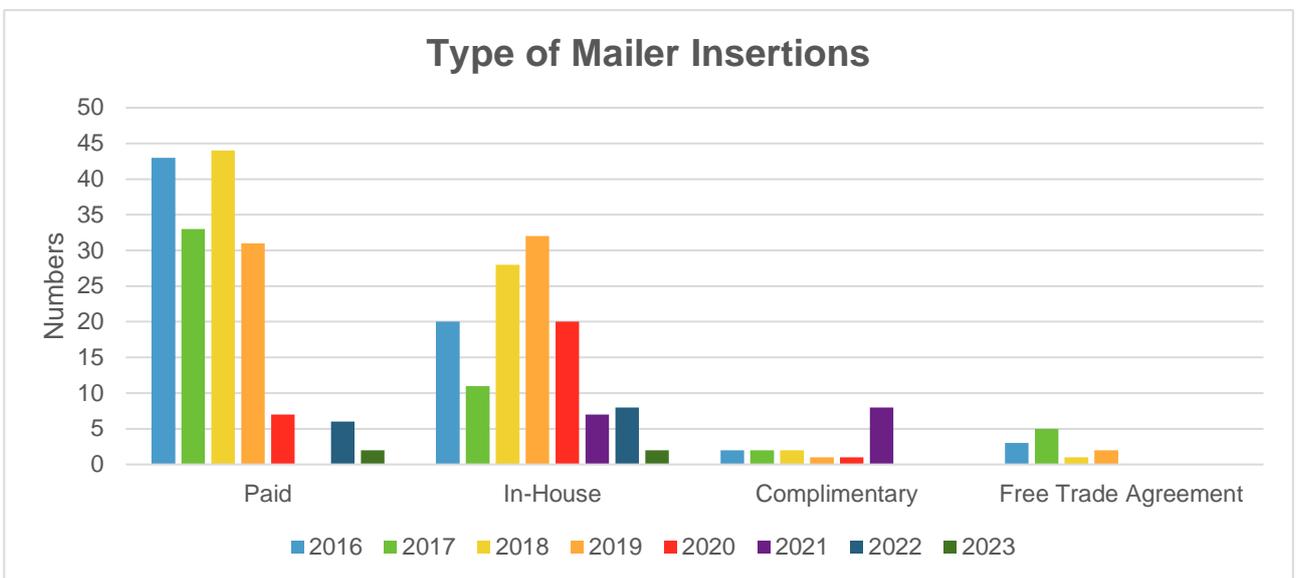
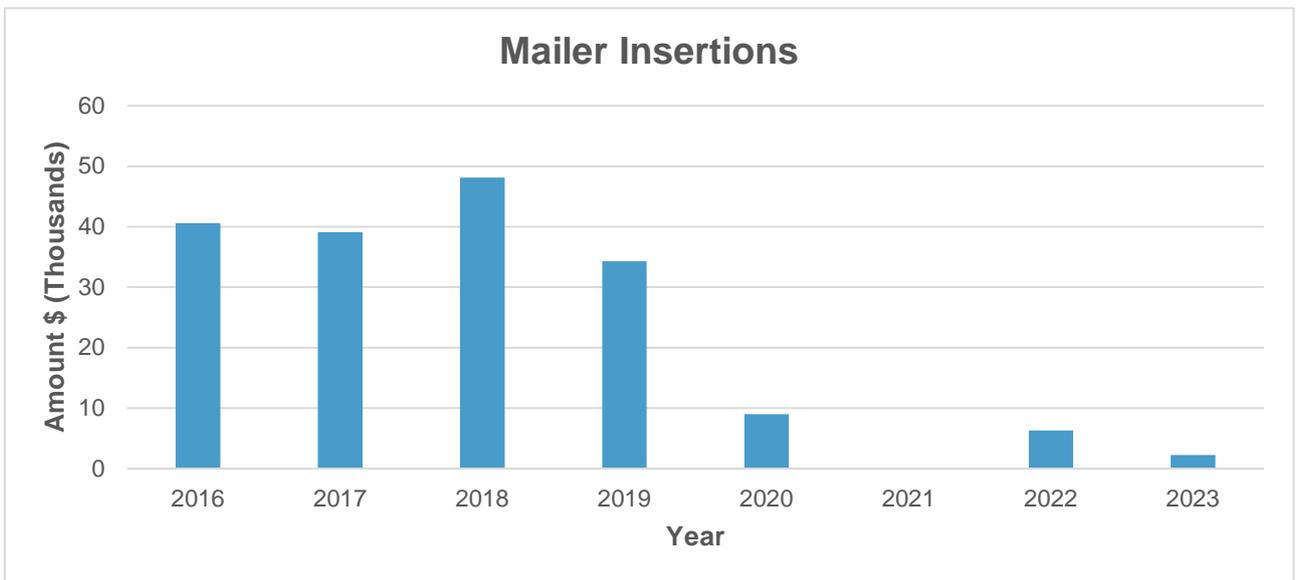
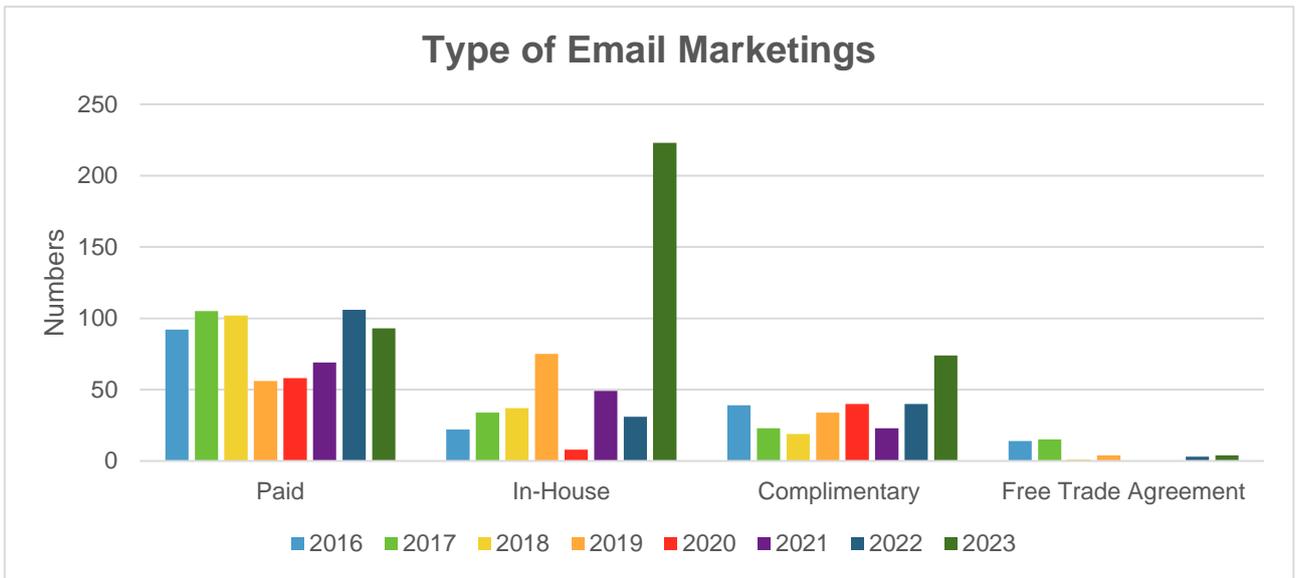
SDA advertising via email blasts and classified has remained a valuable source of revenue and communication channel to members. 2023 saw the change of circular emails to SDA Buzz & SDA matters, each focusing on slightly different aspects of membership needs.

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 2023: EMAIL MARKETINGS & MAILER INSERTIONS

Revenue	2023 S\$	2022 S\$
Email Blast	43,615.00	52,582.00
Mailer Insertion	37,142.50	34,031.00
Total Revenue	80,757.50	86,613.00
Expenditure		
Email Blast		
IT Support Expenses	1,624.13	1,337.14
Mailer Insertion		
Postage ¹	-	5,372.43
Bank Charge	0.20	0.60
Letter Shopping Service (Outsource of Mailer)	-	5,740.52
Printing Charges by SingPost	-	80.00
Maintenance Fee for Machinery	181.04	280.00
Design Fee for Advertisement Rate Card	30.00	55.00
In-House Printing Charge	29.65	4,932.29
Total Expenditure	1,865.02	17,797.98
Surplus / (Deficit)	78,892.48	68,815.02

Note:

1. The cost of the mailer is being charged to The Dental Surgeon.

10 (B). CONGRATULATIONS

KEY APPOINTMENTS - NUS

1. **Prof Christopher Peck** was appointed as Dean effective from 23rd August 2023
2. The following were appointed as Vice Dean effective from 1st December 2023
 - **A/Prof Catherine Hong Hsu Ling** (Research, Innovation and Enterprise)
 - **A/Prof Raymond Wong Chung Wen** (Graduate Studies and Lifelong Learning)
 - **A/Prof Wong Mun Loke** (Education)
3. The following were appointed as Assistant Dean effective from 1st December 2023
 - **A/Prof Fu Jia Hui** (Undergraduate Education)
 - **Dr Tan Hee Hon** (Clinical Education)
 - **Dr Tan Ming Yi** (Student Life)
 - **Dr Wataru Ode** (Lifelong Learning)
4. **A/Prof Wong Mun Loke** was appointed as Associate Provost (Integrated Education) effective from 1st November 2023

KEY APPOINTMENTS - NUCOHS

A/Prof Asher Lim Ah Tong was appointed as Executive Secretary for Singapore Dental Council (SDC) effective from 1st November 2023

PROMOTIONS – NUS

1. **Dr Raymond Wong Chung Wen** was promoted to Associate Professor effective from 1st January 2023
2. **Dr Dominic Leung Wing Hung** was promoted to Adjunct Associate Professor effective from 1st January 2023
3. **Dr Hu Shijia** was promoted to Associate Professor effective from 1st July 2023
4. The following were promoted to Clinical Senior Lecturer effective from 1st July 2023
 - **Dr Chay Pui Ling**
 - **Dr Lee Wan Zhen**
 - **Dr Leonardo Saigo**
5. The following were promoted to Clinical Lecturer effective from 1st July 2023
 - **Dr Benjamin Ng Chee Wee**
 - **Dr Lim Wen Yi**
 - **Dr Qian Li**
 - **Dr Sabrina Ng Livia**
 - **Dr Tan Wye Lynn**
 - **Dr Yang Jingrong**
 - **Dr Yee Ruixiang**

RE-DESIGNATIONS - NUCOHS

1. **A/Prof Patrick Tseng Seng Kwong** was designated Executive Director effective from 1st September 2023
2. **Dr Wendy Wang Chia-Wei** was designated Deputy Executive Director effective from 1st September 2023

AWARDS

1. NUS Awards 2023

A/Prof Fu Jia Hui was awarded the Faculty of Dentistry Excellence in Teaching Award in January 2023

2. NUCOHS Awards 2023

The following were awarded NUHS Teaching Excellence Award 2023 on 22nd September 2023

- **Dr Wataru Ode**
- **Dr Wilson Lu Weixun**

The following were recognized with the NUHS Education Collaboration Award on 22nd September 2023

- **Dr Gabriel Lee Keng Yan**
- **Dr Patricia Wong Ren Jie**
- **Dr Neo Tian Cheng**
- **Dr Benjamin Wee Chong Yaw**
- **Dr Charlene Goh Enhui**
- **Dr Wendy Wang Chia-Wei**
- **Assoc Prof Wong Mun Loke**

3. Research Awards 2023

- **Dr Ishreen Kaur Dhilion** received the 2023 American Academy of Pediatric Dentistry (AAPD) Graduate student Research Award at the AAPD 2023 Conference in May 2023
- **A/Prof Fu Jia Hui** received the Oral/Poster Presentation 1st Prize; Teaching and Learning Pedagogy and Methods at SEAADE 34th Annual Scientific Conference 2023 in November 2023
- **Dr Eugene Loh Eu-Min** received the Best Poster Presentation; Technology Enhanced Learning at SEAADE 34th Annual Scientific Conference 2023 in November 2023
- **Dr Timothy Sng Jie Han** received the IADR-SEA Research Award – Oral Health Research at IADR-SEA Conference 2023 in November 2023

4. National Day Awards 2023

A/Prof Stephen Hsu Chin-Ying was conferred the National Day Awards 2023 Long Service Medal in August 2023

5. Long Service Awards 2023

The following were awarded NUS Long Service Award

- **Dr Christopher Quek Eng Yew** (5 years)
- **A/Prof Fu Jia Hui** (15 years)
- **A/Prof Stephen Hsu Chin-Ying** (25 years)
- **Dr Betty Mok Yuen Yue** (30 years)

The following were awarded NUH Long Service Award

- **Dr Lim Li Zhen** (10 years)
- **A/Prof Wong Mun Loke** (10 years)
- **A/Prof Keson Tan Beng Choon** (35 years)

6. Scholarships 2023

Dr Eunice Ho Yio Wei was awarded FY2023 Learning Development Award in July 2023.

7. Additional Qualifications

The following were awarded MDS from National University of Singapore in June 2023

- **Dr Timothy Sng Jie Han**
- **Dr Eunice Lua Siew Pei**
- **Dr Bernadette Quah**

Dr Florence Kok Xiu Ling was awarded PhD from University College London in December 2023

10 (C). NEW MEMBERS

We are pleased to announce the following new memberships from 1st January to 31st December 2023.

SDA NEW ORDINARY MEMBERS (101 MEMBERS)

Carla Andreina	Lim Yi Yan Janice
Chan Zi Kai Benjamin	Lim Yong Chen Maverick
Cheong Chie Hoe Kenneth	Low Jia Qi
Chew Huimin	Ly Jenny
Chew Yan Wen	Lye Yong Xiang Kyle
Chia Xue Yin	Mary Raj
Chie Ikeda	Mooi Koon Wern
Chin Meng Yean	Ng Oi Ying
Chng Wan Hong Oscar	Ng Vicky
Chong Jie Ping	Ng Wen Qi Natalie
Chong Koi Kiat	Ng Yi Ling
Chong Wei Shan Grace	Ng Yi Ying
Choo Jun Wei Shawn	Ong Ting Zhi Nicole
Chow Wen-Shi Yvette	Ong Wei En Selene
Chua Esther	Ong Yen Ching Romana
Chua Pei Rong	Ou Jiabin
Chung Kwong Wing	Park Jungyoon
Eng Yu Zhen	Peter Loughran
Foo Huei Hen	Phuan Qi Yun Chasina
Foo Yong Pei	Quek Shu Hui Amanda
Foong Chun How Brendan	Saido Ozawa
Goh Dan Ning Beverly	Shih Yen Cheng Eric
Goh Rui Yi Charlotte	Sim Wen Fei
Guan Zhigong George	Sing Si Hui Rachael
Haw Sue Yi	Siow Wei Yang Shaun
Hee Di-Feng Bryan	Sng Su Cheng Jolene
Ho Xin Hui Clarissa	Soo Lik Yi Shane
Hoe Shi Min Jessica	Tan Allan Pramana
Khoo Yijie Jeremy	Tan Jun Ying Shawn
Khor Wei Fernn	Tan Ker Her
Kiang Chow Chen Denzil	Tan Wei Jing
Kim Taeyun	Tan Xing Yan Sarah
Koh Jia Xian Jessica	Tan Yi Jun
Koh Shou Bin Kenneth	Tan You Da Timothy
Kwok Genghao	Tang Peter Andrew
Kwok Kevin Hond Dard	Tay Min Yi
Lau Lee Qin Natasha	Tay Sze Ling
Lee Wei Rong Bernard	Tee Hui Ru Aramia
Lee Yu-Lynn	Teo Wei Hern
Leong Kok Kin	Teo Yu Qian Felicia
Lim Jia Wei Winston	Tiong King Wei
Lim Rachel	Toh Hsu Wen Ashleigh
Lim Yan' Ai Amanda	Tsu Jun Ying Gavin
Lim Yenn Ruong	Wang Xin Yi Karen

Wang-Wu Eunice
Wong Wei Lynette
Wu Hao
Wu Wenhao
Yan Xiaomeng
Yap Jun Xian Justin
Yeo Lee Teng Joella

Yeo Rui Jie Daryl
Yeo Yuping Kate
Yew Wee Eu
Yun Jongwoong
Zhang Aolun
Zhang Haoran

SDA NEW ASSOCIATE MEMBERS (6 MEMBERS)

Gong Shiyun
Lee Chen Chiew
Lim Sze Fen Sylvia

Ling Mee Choon
Soo Ying Chung
Ting Mei Zhi

SDA NEW LIFE MEMBERS (29 MEMBERS)

Ang Poh Kang
Cheng Chi-Chung Ansgar
Chin Loy Meau
Choo Johanna
Chua Wei Kian Elizabeth
Gin Brendan Mervyn
Goh Sze Chern Anthony
Ho Chee Wai Henry
Krushna Latha Reddy
Lee Teck Ban Danny
Lee Tong Lynn
Lim Lee Heng Suzanne
Lim Thien Pi Kevin
Markandoo Sivakumaran
Neo Tee Khin

Ng Chin Siau
Ng Seow Choon Robert
Ng Tong Wee David
Ong Meng Ann Marianne
Sheat Yew Ming
Sim Peng Chuan Timothy
Soh Siok Heang
Sum Chee Peng
Tan Ai Leen
Tan Soo Hoon Victoria
Teo Lye Hock Alvin
Wong Mei Ngan Nancy
Yeo Kian Hao
Yu Hei Jonathan

SDA NEW STUDENT MEMBERS (55 MEMBERS)

Baswa Sai Sudeepti
Chan Chee Heng
Cheng Lin Ye Dylan
Chew Wen Hui Eunice
Chew Zheng Feng Gavin
Chia Jing Kang
Chin Yong Chen
Chong Boon Yen Bernice
Choo Celine
Chow Minger Aveline
Chua Elyse
Ding Qichen
Gan Jia Hui
Goh Zheng Hao Kieran
Han Song Jing
He Ting Josiah
Ho Hui Mei Joie
Hoo Rae En
Hu Ding Guan

Huan Siying Glenys
Huang Kaixin
Jiang Chen
Khor Yuan Zhi
Koh Ying Alyssia
Koh Zhi An Aldric
Kuay Ching En Ashley
Lau Xu Wen Reeve
Lee Jun Jie Benny
Ler Vonn
Lim Guan Quan Charles
Lim Jie Yi Joel
Lim Jie Yi Shirley
Lim Sheryl-Lynn
Lim Yu Shu
Min Wai Phyo
Ng Qian Yih
Nonis Sheri Elizabeth
Ong Si Qian Vanessa

Ong Wee Lyn
Ong Yan Xuan Phoebe
Pai Gunawan James
Raguraman Sowbarnika
Sim Hwee Zing Joelle
Sun Jing Tai Jordan
Tan Yih-Shyan Gabriel
Tan Zhen Wei Zoey
Tay Li Ann

Teo Yu Wen Tricia
Tham Chi Han Joash
Tham Zhi En Eunice
Toh Xue Qi
Tok Xiang Yu Debbie
Wee Jun Wei Ryan Zachary
Wong Aichi
Xiao Jiabin

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 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
Hon Gen Secretary	:	Dr Victor Lee Kee Kai
Treasurer	:	Ms Huang Kai Wei
Committee Members	:	Dr Seow Onn Choong Dr Teo Hiow Hoong 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 other dental professionals, toward increasing dental awareness and to promote dental health in Singapore.

Resumption of activities from Covid 19 situation

We are slowly resuming our activities after 3 years of the Covid pandemic. The Covid 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 finally lifted. Most welfare clinics have restarted their clinical sessions, like those at Ling Kwang Home, Mt Alvernia Agape Clinic, Tzu Chi Free Clinic, Cerebral Palsy Centre and Rainbow Margaret Drive Centre, Bukit Batok Home for the Aged, Bethany Home, Ju Eng Home and Lions Home. All the clinics experienced a backlog increase in demand for dental work. However, many of these clinics have not resumed their services to prepandemic levels due to a shortage of volunteers.

As a result of the closure of the clinics during the pandemic, many of us noticed a marked deterioration in the dental health of the live-in residents of the welfare homes. But sadly, a lot of dentists and OHTs have stopped volunteering during the pandemic and have not come back. We therefore continue to appeal for more dentists and OHTs to step forward to volunteer at the welfare clinics.

Reaching out to Pre-school Children

We responded to a request by Spring Brainy Kidz@Sims to conduct a dental talk to educate their children in December. Dr Krushna went there with her team and spent a most meaningful time with the kids there. In her own words, she was “amazed at their dental knowledge. They were very proactive and we enjoyed the interaction”.

We also supported a Children’s Holiday Carnival organised by Lifehouse SG- a group of friends and volunteers who came together to help underprivileged families. This year they targeted children in Tampines, where they held their Carnival in September. Through Glenn Lee, our committee member, we sponsored oral health kits to the Carnival.

We hope to conduct more talks and activities like these to educate, both our young and old, on the importance of dental health in a more interactive and engaging way.

Partnering with LOLA Home Dental Services

The SDHF is supporting this new initiative, called “LOLA”, by Dr Gabriel Lee, Dr David Lim and myself, Dr Victor Lee. This is an independent, non-profit organisation that aims to provide scheduled, on-site dental services to nursing home residents focussing on dental pain relief and stabilisation of dental diseases. It will be based on both on-request and fee-for service models, utilising locum dentists and portable dental set-ups. The details are still being worked out.

Loan of our Portable Dental Chair

We continue to maintain 2 portable dental chairs and units in our storage facility. We loan it to organisations when they conduct dental health screenings. In July, we loaned them to NUS Medical Students who organised a health fair for kids in Tiong Bahru, under their NHS Kids project. We encourage other organisations to make use of our resources for their health education projects.

SDHF Website

This year, we embarked on a major revamp and updating of our website. During the pandemic years, our website was the only activity that continued to function. This reinforced our commitment to improve on it, to make it the main source of information on Dentistry for the public in Singapore.

It was finally completed at the end of the year. The result- our website is now more user friendly, updated and relevant to our users and especially to the public. It is also more mobile friendly and interactive. It is still a work-in-progress, so we welcome any comments and suggestions. We hope to add more relevant articles, videos and other media to make it more engaging 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. *NITEC* IN DENTAL ASSISTING
- F. ORAL HEALTH AWARENESS (OHA)
- G. PROPERTY
- H. REGULATORY AFFAIRS COMMITTEE (RAC)
- I. *THE DENTAL SURGEON*
- J. WELFARE

12 (A). ACCREDITATION

Chairperson : Dr Lawrence Yong

The accreditation to grant the use of the 'SDA seal' for Listerine mouthwash, carried by Johnson and Johnson was renewed under the previously agreed terms and conditions. The tenure of the renewed agreement runs from 1st October 2022 to 30th September 2023.

The SDA appreciates the good relationship we have with Johnson and Johnson. On behalf of the association, I would like to thank Miss Tracy Ooi for her administrative support for the accreditation subcommittee.

Reported by:

Dr Lawrence Yong
Chairperson

SUMMARY OF ACCOUNTS 2023: ACCREDITATION

Revenue	2023 S\$	2022 S\$
Johnson & Johnson ¹	30,000.00	40,000.00
Total Revenue	30,000.00	40,000.00
Expenditure		
Total Expenditure	0.00	0.00
Surplus / (Deficit)	30,000.00	40,000.00

Note:

1. Johnson & Johnson did not renew the SDA seal effective from 1st October 2023.

12 (B). CONTINUING PROFESSIONAL EDUCATION (CPE)

Chairperson	: Dr Ng Fooi Chin
Acting 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 Amanda Cheah Xing Yi Dr Dora Chu Dr Kelvin Chua Ke Bin Dr Serene Chua Dr Goh Siew Hor Dr Juliana Tian Dr Colin Lam Dr Lee Jing Hua Dr Li Hanyi Dr Pua Hong Ping Dr Shaun Quek San Oon Dr Soh Wan Chwin Dr Yao Xu

2023 saw our first introduction of our own workshop programme after many years. The secretariat and the committee members have excelled in the logistic, registration and promotion preparation and effort despite many newbies in this area. We have successfully organized 3 workshops in 2023 with resounding success. Many participants were happy and commended on the high quality and affordability of the workshop. It is not an easy task for the committee as the committee continued to face headwind for some discipline which it intended to organize. Not forgetting the specialist and the GPs members at large, we also organized updates for our members by inviting local and foreign speakers. Appended below were the events which the CDE committee has organized for 2023.

10 th to 12 th Feb 2023	Molar Endodontics Workshop Dr Abhishek Parolia
7 th & 8 th Oct 2023	Wisdom Tooth Surgery Seminar & Workshop <u>Seminar only</u> A/Prof Loh Fun Chee, Drs Albert Lee & Bertrand Chew <u>Workshop only</u> Drs Noah Teo & Yong Chee Weng <u>Seminar & Workshop</u> A/Prof Intekhab Islam, Dr William Lim
17 th to 19 th Nov 2023	Advanced Micro-Endodontics Workshop Dr Abhishek Parolia
26 th Nov 2023	A Day in Orthodontics - Interdisciplinary Role of Orthodontics in Aesthetic Dentistry Prof Sundaralingam Premaraj

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.

16 th Jan 2023	(Align Technology) The Comprehensive Dentistry Series - Orthodontic Restorative Treatment Planning Strategies Drs Jason Ng & Poon Kee Hwang
18 th Feb 2023	(3M) Comprehensive Infection Prevention Starts With Evidence-Based Sterilization Practices in Dental Setting Ms Marina Fernhout-Mollemans, A/Prof Ling Moi Lin, Drs Chelsia Sim & Norman Lu
4 th Mar 2023	(Henry Schein - Webinar) A Versatile Approach Using Glass Ionomer Cements in Complex Cases with Improved Patient's Outcome Dr Michael A Schneider
18 th Mar 2023	(Haleon, formerly GSK – Webinar) Dental Phobia: It's Real Dr Muhammad Syafiq Asyraf
25 th May 2023	(Sunstar - Webinar) On the Use of Local Antibiotic in your General Practice Dr Wong Li Beng
24 th Jun 2023	(Henry Schein) Cleaning and Shaping with Variable Taper Files and Fixed Taper Files - a Hands-on Exploration Dr Huang Shuyan
22 nd Jul 2023	(Raydent Supplies) Impacted Wisdom Tooth Management Dr Noah Teo
28 th & 29 th Jul 2023	(Dentsply Sirona) Dental Excellence Congress 2023 Singapore Prof Simone Grandini, Drs Suchada Kongkiatkamon, Hsuan Chen, Justin Giam & Nicholas Ng
17 th to 19 th Aug 2023	(Raydent Supplies) Practical GBR Master Course Prof Alvin Yeo, Drs William Lim, Lee Wan Zhen, Lim Li Zhen
27 th Oct 2023	(Henry Schein) Cleaning and Shaping with Variable Taper Files and Fixed Taper Files - a Hands-on Exploration Dr Huang Shuyan
28 th Oct 2023	(Sunstar) Making Non-Surgical Periodontal Therapy Predictable in your Private Practice Dr Tan Wah Ching
16 th Dec 2023	(KULZER - Webinar) Tackling Dentin Hypersensitivity with Effective Diagnosis and Management Dr Toshio Maseki

Moving ahead in 2024, as the new SDA council will be elected soon, I hope that the CDE committee can 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. We should not stop at just providing workshops for our members but also must continue to push for mentorship programme which is critical in ensuring that participants are able to use the skills learned in the workshop safely on their patients under the mentorship of local or overseas workshop mentors. CDE committee is looking actively to organize more workshop and mentorship programme for other disciplines hopefully with the new SDA Council clearing the path for the smooth implementation of such programme.

As the chairperson covering for the organization of events for 2023, I would like to thank each and every of our CDE Committee members for their selfless services to bring an affordable broad choice of CPE programme to our members.

I would like to express my sincere gratitude to Drs Ng Fooi Chin and Goh Siew Hor for providing inputs and advice during my time as Acting Chair of CDE Subcommittee. Also sincere thanks to CDE convenor Drs Bertrand Chew and Pua Hong Ping for facilitating the smooth implementation of the programme.

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 Tan Tien Wang
Acting Chairperson

SUMMARY OF ACCOUNTS 2023: CONTINUING PROFESSIONAL EDUCATION

Revenue	2023 S\$	2022 S\$
CPE Accreditation Fee	13,172.80	19,571.50
CPE Registration Fee		15,677.38
- Molar Endodontics Workshop	29,252.31	-
- Wisdom Teeth Seminar & Workshop	33,796.26	-
- Advanced Micro-Endodontics Workshop	46,009.29	-
- Orthodontic Seminar	28,672.00	-
15 th NUS-SDA DSP	11,604.44	-
SDA Convention 2023	283,749.26	-
Total Revenue	446,256.36	35,248.88
Expenditure		
CPE		
- Molar Endodontics Workshop	23,829.36	-
- Wisdom Teeth Seminar & Workshop	20,605.90	-
- Advanced Micro-Endodontics Workshop	26,632.20	-
- Orthodontic Seminar	10,912.57	-
15 th NUS-SDA DSP	2,825.71	-
SDA Convention 2023	255,353.32	-
Rental of Venue	-	5,000.00
Supporting Staff	-	440.00
Gift	-	86.00
Food & Beverage	-	5,434.89
Bank Charges	-	4.40
Meeting Expenses	263.11	97.00
Transport	-	116.40
In House Printing Charges	54.76	2,243.48
Total Expenditure	340,476.93	13,422.17
Surplus / (Deficit)	105,779.43	21,826.71

Note: Both Conference Management & Continuing Professional Education committees are combined effective from 2022.

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

In 2022/23, we are glad to see that the number of cases dropped from 52 in 2022 to 47 in 2023.

The nature of the complaint cases was similar to the previous years. Unsatisfactory treatment outcome and failed treatment lead to majority of the complaints. Communication breakdown being the main reason for 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. Although fee dispute, Medisave and CHAS claims are not handled by the Committee, we find that transparency in charges and better financial counselling would also reduce the likelihood of dispute between patients and dentists.

Of the 47 complaint cases, eight required mediations.

Cases mediated

- 1 case discharged with ex-gratia settlement.
- 3 cases unable to resolve amicably.
- 4 cases still on-going mediation.

Table shows the list of Volunteers that mediated cases in 2023

Lead Mediators*	Assistant Mediators
Dr Adrian Shi	Drs Vivien Wang / Dennis Heng
Dr Andrew Chia	Drs Lee Cheng Ting / Faisal Bin Abdul Aziz
Dr Mohan	Drs Ainsley Toh / Melissa Tan
Dr Marco Li	Drs Vivien Wang
Dr Adrian Shi	Drs Colin Lam / Ooi Shan Chin
Dr Melissa Guay	Drs Karan Singh / Clarrisa Ho
Dr Andrew Chia	Drs Prashanth / Dennis Heng

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

Reported by

Dr Ng Jing Jing
Chairperson

SUMMARY OF ACCOUNTS 2023: ETHICS AND PRACTICE MANAGEMENT

Revenue	2023 S\$	2022 S\$
Mediation Budget ¹	20,000.00	20,000.00
Admin Fee ²	208.35	252.36
Total Revenue	20,208.35	20,252.36
Expenditure		
Bank Charges	0.20	0.20
Specialist Reports from NDC	389.70	353.76
In House Printing Cost	6.81	11.74
Total Expenditure	396.71	365.70
Surplus / (Deficit)	19,811.64	19,886.66

Note

1. The total DPL budget is S\$137,641.16. This fund is the service provided for mediation and administration work eg application, collection etc, pertaining to the DPL membership.
2. Admin fee of \$45.00, 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

The Internal Audit Committee (IAC) has the ultimate responsibility of ensuring that the SDA is governed and managed responsibly and prudently to ensure the effectiveness, credibility, and sustainability of the SDA.

Even though the IAC does not have authority to overrule and be involved in the management of day-to-day affairs of SDA, it does have the authority to highlight and inform Council and General Body of matters and decisions of the Council, Sub-Committees when it deems it material to the interest of the membership.

At the end of December 2023, SDA has a paying membership count of 1533.

These members have elected the Council on their election platforms which the General Body feels and assumed to have the best interest of running and conducting the affairs of the Association towards the ultimate interest of the General Body.

Members in general are paying a subscription fee of \$400 for every two years or \$200 yearly and may enjoy subscription rebates as and when Council deems it prudent.

The IAC committee discuss matters of the Association through a WhatsApp chat over the term. We review quarterly financial statements and expenses of the Association and its Sub-Committee.

The IAC would like to highlight the following matters of the Association for the knowledge of the General Body:

Financial Limits

All Council, and incoming Councils should and must (as a general standard operating procedure), to self-impose a financial limit on all members of Council, sub-committees and other committees that is under the purview of the Council. Financial limits are necessary for financial prudence and sustainability of the Association coffers over the long term.

It appears that the current Council President and the Treasurer may not have mandated to self-impose a financial limit during their term. This is a concern.

As a members' society, the financial concerns of the Association are real and important. This would allow audited use of funds to run and manage the Association through the coming years. It would also leave black and documentation on the use of funds which is audited, and reference could be made against them.

We would like to mention and comment that only some past Councils, mostly in the 1970s, 1980s and Council 2020/2022 has instituted a financial limit which was endorsed by Council and adhered to.

FDI World Congress Bid

The Council has shown a desire to bid for a future FDI WC to be held in Singapore, when a circular was e-Blasted to general membership, calling for volunteers for the local FDI organising committee.

IAC would like to remind the Council that SDA is a member Association, and powers of the General Body is absolute. Council must prevent a repeat of past incidence of the successful EOGM to remove Council and the FDI LOC when certain protocols are not met.

Certain senior members including past presidents have written to the SDA President to advise on the prudent approach on such endeavours. A Council member has informed me that the President and Treasurer's decision to bid for the FDI does not have the unanimous support from the council and some senior members of Council have advised to go to the House to seek a mandate. The President and Treasurer were advised that the bidding for a FDI WC needed careful planning and council needs the support of the General Body.

Council is reminded of the following audit protocols as we serve the General Body as we safeguard the management of Association:

- A. GET a MANDATE from the General Body to BID and host this prestigious event. This MANDATE is mandatory, and the majority support of the General Body is paramount. This MANDATE should be sought from the General Body at the next AGM. This would reduce the financial burden of an EOGM.
- B. With the help of the General Body, set up an exploratory full Local Organising Committee to explore the financing, bidding, and organising the FDI.
- C. The LOC exco committee should commit to being able to see through the bidding and organising the FDI WC to its end, as their tenure will extend over a few different Council terms.
- D. IAC would like to highlight to Council and General Body, that the current FDI WC franchise is at Swiss Francs 960K equivalent to SGD 1.6 million. This does not include the travelling expenses of officials, and the running costs of the Congress. A huge task of huge financial commitment that only the General Body could approve.

Overseas trips

IAC noticed the alarming noticeable increase in the spending of the Council on overseas trips.

We understand that overseas trips may be important for SDA to maintain relations with other Associations. For financial prudence, we suggest that only essential travel is committed.

In the past term 2023/2024, the following trips has been made to:

- 2023: CDAMEX \$766.30, SCATE \$1,267.95, IDS 23 \$10,646.89, Guangzhou \$664.10, SIDEX \$1,588.86, HKIDEAS \$5,872.14, Fiji \$651.77, VOSA \$182.41, CSA \$734.10, GAMEX \$2,027.39, Sydney \$23,127.82, Total of \$47,529.73.
- 2024: SCATE \$936.40, Riyadh Saudia Arabia \$3,380.98, CDAMEX \$1,053.35, KL SCATE \$936.40, Total of \$6,307.13

2023/2024 current total overseas trip \$53,836.86

IAC believe that there are pending overseas trips in the pipeline, and currently not in the figures received for overseas trips.

The report of travelling Council members for many overseas trips seems to be missing. Hence IAC could not audit the purpose of such trips where there are no written reports. The only physical overseas reports seen, were by Dr Tan Tien Wang, as SDA FDI Liaison officer attending the Sydney FDI, a GAMEX report by Dr Tang Kok Weng, and another one by Dr Bertrand Chew, for Shanghai CSA. Verbal reports are not appropriate and cannot be kept in posterity for reference, and for justification of SDA money being well spent.

We understand that some trips are meant for IDEM promotions, but IDEM contracts states that such trips are to be coordinated by Koelnmesse (KM). We could not find such emails or notice to this effect.

Taking Sydney FDI trip, a total of 6 Council members were on this trip, spending \$23,127.82. This trip was to man a promotional IDEM booth at Sydney FDI WC trade exhibition. Is it too excessive as, sending only 2 members would suffice. If the trip was also meant to explore the FDI WC to consider a future bid for FDI WC, the Council is reminded that this KM coordinated trip is for the sole purpose of IDEM 2024 promotion. It may not go well with KM signed Contract, if KM realised it, and decided not to fund SDA for future IDEM promotion budget of between \$20k to \$25K per alternate year.

We also understand that KM, running the franchise of IDS Cologne is an international organisation. It has got international promotional arms running their IDS Cologne promotion worldwide. Their biggest dental trade exhibitions are sold out even before it is held. That is the reason, in contract, that KM pays SDA a sum of money for IDEM promotions at their direction, if their promotional arm is not able to do it.

The total expenditure for overseas travel 2023/2024 is \$53,836.86. This is equivalent to a total of 21.34 percent to SDA members subscription income (\$252,250) or to 134/1533 members 2-year subscription or 269/1533 members yearly subscription. We would like to remind that SDA declared income minus members subscription in 2023 is \$548,173 and \$478,312 in 2022. Taking this into account the overseas travelling expenses is 10 percent of income in 2023 and 11.5 percent in 2022. This is an unhealthy figure. We urge financial prudence of the Council.

If the Council/incoming Council were to do a mandated FDI bid, the expense of promotional trips will be exorbitant and need to be controlled or curtailed or be financially prudent, value wise.

Record-keeping

Another matter of concern is the record keeping of SDA minutes, AGM minutes, EOGM minutes, Contracts, and documents over the years since the inception of SDA.

We had the opportunity to look through all these documents and found that some important minutes may have been lost or misplaced before documents were digitised. It may have been due to the few relocations of the Association premises since its inception from the old Alumni Building.

Council should look into this matter before the loss is irreparable.

I urge the administration staffs and all incoming Council to be proactive in safekeeping the SDA history.

Digital Banking Token, Treasurer and Administration Staff

SDA applied for Internet Banking in 2009, and since then most financial transactions of the Association has been done through online platform. This has created a difficulty for the proper and secure financial movement of SDA monies.

The Council of 2009 has minuted and mandated the delegation of banking token to 2 staffs, namely Tracy Ooi and Lee Jon Yang.

Over all Council terms, the Treasurer did not hold the approval token nor the viewing tokens, even though, at every term they were offered the tokens. The tokens are still held by admin staffs, who are registered holder of the token with our bankers.

IAC recommend that the proper delegation of the tokens to staff at every term, be minuted, especially if the President, Treasurer, or the Vice President DO NOT desire to hold the banking tokens. In doing so, the Treasurer need to do an in-office monthly bank balance and expense audit reconciliation to reduce the possibility of fraud or misuse of funds.

There is currently no evidence that the Treasurer is carrying out due diligence in carrying out this money out reconciliation but relies on staff to WhatsApp him the expenses that are being approved.

Surely the SDA staff are willing to handover the digital approval tokens to the President, Treasurer or Vice President, who in turn, has to be physically present to check, endorse and approve the online transactions. This would reduce the possibility of misuse of funds.

Whistle Blowing Statement received by IAC

IAC hereby appends the whistle blowing statement that we received on 21st February 2024. We have read through the whistle blower's report and have acknowledged it as it stands.

We urge members to read and be abreast with current situation in the Association and be informed and make their own judgement.

The IAC committee would like to express its thanks to Ms Tracy Ooi and Mr Lee Jon Yang of Secretariat for all help rendered. We express a THANK YOU to be able to serve.

Reported by

Dr Samsudin Jetty
Chairperson

Note: The report is not endorsed by the entire council, and the council has allowed the IAC the autonomy to express its views independently without alteration.

SUMMARY OF ACCOUNTS 2023: INTERNAL AUDIT

Expenditure	2023 S\$	2022 S\$
Meeting Expenses	-	-
Total Expenditure	0.00	0.00

WHISTLE BLOWING STATEMENT

Dear Chairman and Members of IAC,

The IAC of SDA shoulders the responsibility of ensuring that the SDA is governed and managed responsibly and prudently to ensure the effectiveness, credibility, and sustainability of the SDA. I would like to whistle blow based on my observations on the conduct of some members of SDA Council 2022-2024. The following are the salient points that form the basis of my whistle blowing:

- A. Unwillingness of President and Treasurer to follow Claims Guidelines but to rely on “best effort basis” which begs the question of what constitutes “best effort”.

Minutes of the 47th Council 17th Meeting

c)	<p><u>Comments on FDI Post Trip Report</u></p> <ul style="list-style-type: none">➤ Dr Tang asked whether a written post trip report was submitted. He shared that in accordance with the Claims Guidelines, every reimbursement of claims should be accompanied by a report. He also felt that future members may refer to the report for reference.➤ Dr Yong commented that at a previous council meeting, written reports were discussed. The understanding was that it would be done on a best effort basis. Should the person be unable to provide a written report, a verbal report would suffice.➤ Dr Kuan responded that he had submitted a presentation as a post-trip report. He volunteered to submit a written report; <u>however</u> it was too time consuming, and he did not see the necessity for a written report. He suggested that should future members need a reference; the recording of his presentation could be transcribed.
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B. President was not truthful when he asserted that he had not vetted any Minutes of council meetings.

Singapore Dental Association
Minutes of the 47th Council 17th Meeting

<p><i><u>Agenda</u>, and other relevant documents shall be circulated to all members of the Council at least one (1) week before the date fixed for the meeting.</i></p> <p><i>16. Any member of the Council absent from two (2) consecutive meetings without satisfactory reason shall cease to be a member of the Council.</i></p> <p><i>17. Unless otherwise set forth in this Constitution, any motion tabled at meeting of the Council shall be declared carried if it is supported by simple majority of the members of the Council present and voting. In the event of a tie, the Chairman of the meeting of the Council shall have the casting vote.</i></p> <ul style="list-style-type: none">➤ Dr Tang agreed that the Minutes were circulated in time however Dr Tan had informed all that the Minutes were not ready and there was no unanimous agreement for the meeting to proceed since both him and Dr Tan had objected to having the meeting on 18 Oct.➤ Dr Chew shared his understanding for point 15; the three key documents, (Minutes of last meeting, Agenda, and other relevant documents) must be circulated at least one week prior. However, if council agrees, it is acceptable for it to be less than a week.➤ Dr Goh commented that in order to facilitate a meeting, materials will have to be circulated one week in advance for consideration. However, the calling of the meeting versus the circulation of the Minutes are two separate issues.➤ Dr Yong asserted that he has never received any Council meeting minutes for vetting prior to circulation to the Council members for their inputs.

Just to list an example: Dr Ng Fook Chin was invited to attend one of the council meetings via online Zoom log-in, and the session was minuted, and Dr Yong edited the Minutes of this session extensively, and Dr Ng Fook Chin had to object to the edited minutes by Dr Yong, and Dr Ng Fook Chin's version was finally adopted for finalization. Yet Dr Yong maintained that he has never vetted any minutes.

- C. President Lawrence Yong has repeatedly gone on to meet 3rd parties without informing the council beforehand, and certainly without the express consent of the council. Dr Yong's defence is that summaries of discussions during meetings with third parties were forwarded to Council WhatsApp chatgroup, AFTER the meetings transpired. Do understand that reporting a meeting AFTER it transpired is not the same as having disclosed one's intention to attend the meeting.

c)

World Oral Health Day (WOHD) Collaboration with NDC

Dr Yong shared that Dr Chew suggested that the Oral Health Awareness Committee can work with NDC for WOHD, whereas Dr Tan felt that SDA should do it on our own. He asked Council for discussion on this issue.

Dr Tan asked for the rationale for working with NDC for this event.

Dr Yong responded that this was explained in the 18 Oct meeting. The collaboration was initiated by Prof Goh Bee Tin, present CEO of NDC.

(i) Discussion on Third Party Meetings

- Dr Tang enquired if the President should ask Council for agreement before he meets with third parties and ask if any Council members would like to join in the meetings.
- Dr Tang also felt that verbal agreements made during such meetings, although good for the association, is difficult for Council to reverse.
- Dr Yong clarified that summaries of discussions during meetings with third parties were forwarded to Council via WhatsApp, and there was no promise or irreversible commitment.

D. President Lawrence Yong has also gone against the spirit of the House decision on CoC (Certificate of Competence) matters. During the Special General Meeting (SGM) on 17th November 2019, the House passed the Position Paper by the Standing Committee with a 91% majority vote. The Position Paper stated that the House would not agree with the COC in its present form until it is changed to a practice guideline.

- Dr Yong felt that Council does not need to be informed prior to such meetings as it is exploratory in nature, and it is only after such meetings that he can bring the ideas discussed back to Council for further discussion.
- Dr Tan commented that President should inform any of the Exco members about any planned meetings prior to the actual meeting.
- Dr Chew commented that the President should be given sufficient latitude to meet anyone if he is not doing anything against the interest of SDA. As Council, we are all allowed to find common areas to collaborate on, as long as we bring it back to Council for discussion.
- Dr Pua agreed that often not all Council members are invited to meetings, and that is fine if there are no detrimental commitments made on the association's behalf.
- Dr Goh agreed that the President should be given latitude to explore with external parties as preliminary discussions are necessary to understand what others are prepared to do. He also explained that official invitations are usually circulated to Council vs opportunistic meetings that do not need prior permission. Anything material that will require Council's position will be reported.
- Dr Tang brought up that the NUS meeting Minutes circulated to council via WhatsApp mentioned the collaboration of the CBCT COC with NUS. He reminded Council that at the SGM, the House passed a Position Paper by the Standing Committee with a 91% approval. The Position Paper stated that the House would not agree with the COC in its present form until it is changed to a practice guideline. Hence, SDA is not to bring about the COC in any form, especially if it relates to a compulsory COC.

- Dr Tang further opined that if SDA collaborates with NUH on the CBCT COC, it would be going against the spirit of the Position Paper.
- Dr Yong responded that according to the response of the survey on CBCT sent to members, at least half had agreed that CBCT training is important. The results of the survey were shared with MOH.
- Dr Yong opined that NUS has the manpower for training and collaborating early will allow SDA to respond quickly and tap on resources, should CBCT COC one day become mandatory. This will allow SDA to be prepared for the future.
- Dr Goh commented that the results of the Position Paper indicates that SDA should be seen to not support COCs until it is mandatory. However, he agreed that internally SDA should prepare for this.
- Dr Yong summarized the discussion as follows:
 - With regards to the statement that the President should consult with Council before meeting third parties, the Council has suggested that the President be given the latitude to explore opportunities with third parties on a best actable basis.
 - President will report back to Council on such initiatives and seek Council's thoughts, ideas and concurrence.
 - With regards to collaborative efforts in the area of COCs, it is best that Council internally prepares to respond to disciplines that are made into COCs.
 - Such COCs will only be carried out only if it becomes mandatory by SDC, and the decision will be made by the Council in charge at that point in time.

Comment 1: Survey results showed that many agree with CBCT training. But agreeing to training in CBCT is not the same with accepting CoC in CBCT.

Comment 2: If we wait for SDC to mandate the CoCs, it would be too late for the presiding council to make any counter proposals already.

- E. Treasurer Dr Kuan appears also supportive of SDA being involved in CoC matter, instead of following the spirit of the Position Paper passed at Special General Meeting.

Dr Goh commented that having simultaneous programs across institutions and private concurrently may be a good idea, as long as the liabilities are managed, and the programme is well organized.

Dr Tan shared that the programme is a good opportunity for GPs and Specialists in our Association to work together.

Dr Kuan opined that SDA should be involved with COCs if and when they are confirmed, especially during the early stages where SDA may be able to influence the content.

Dr Chew summarized the discussion as follows:

- CPE chair will continue to follow up with Dr James Foster regarding the legal issues associated with the programme.
- CPE committee will also reach out to NDC/NUCOHS to discuss the possible collaboration.
- Preparation for the program in the private sector will continue but will not be launched until all legal issues are cleared.

Dr Goh concluded the discussion as follows:

- Dr Yong proposed that SDA works with the institutions first to develop the program; the private sector may join in later.
- Dr Yong has stated that he is not averse to it. However, it is more ideal that SDA develops the relationship and understand the minds of the policymakers first, which will aid in developing the program later.
- Dr Tan is of the opinion that these are not mutually exclusive and going ahead with both private and institution together will be in line with the interests of the members. Should one stall, it should not prevent the others from going ahead.
- No conclusion has been reached thus far.

- F. Concerning the organisation of Wisdom Tooth Workshop by CPE Subcom, President Lawrence Yong seems more supportive of working with institutions (NUS and NDCS) compared with working with the private sector. Dr Yong has on several occasions tried to stop SDA CPE subcom from organising the Wisdom Tooth Mentorship Programme citing legal concerns, yet have no concerns about legal matters when institutions are involved (see above 17th part of council meeting Minutes)

G. President Lawrence Yong appears to be someone who puts himself first before considering others for invited speaker position.

Take the case of Fiji Dental Association’s request for speaker. There were no details of speaker requirements, and the council already rejected the request to send speaker.

Date: 31 May 2023
 Time: 1900hrs
 Venue: SDA

Present:	Dr Lawrence Yong	President
	Dr Eugene Tang	Vice President
	Dr Tan Tien Wang	General Secretary
	Dr Pua Hong Ping	Asst General Secretary
	Dr Kuan Chee Keong	Treasurer (Via Zoom)
	Dr Michele Chia	Council Member
	Dr Bertrand Chew	Council Member (Via Zoom)
	Dr Vivien Wang	Council Member
	Dr Nora Heng	Council Member (Via Zoom)
	Dr Goh Siew Hor	Immediate Past President

No	Minutes	Action
1.	<p>The Meeting was called to order at 1910hrs.</p> <p>Passing and confirmation of previous minutes dated 29 March.</p> <p>With no further amendments, Dr Eugene Tang proposed to pass the previous minutes, and this was seconded by Dr Nora Heng</p>	
2.	<p>President’s Report</p> <p>A. Fiji Dental Association</p> <ul style="list-style-type: none"> - Fiji Dental Association sent an email requesting assistance from SDA to send a speaker for its annual conference to be held on 5 Aug 2023. - Dr Yong updated that Fiji Dental Association has not come back with answers with regards to the details of the conference and requirement of the speaker - Dr Kuan informed Council that SDA had indeed sent one speaker (the Late Dr Jennifer Neo) in the past. - Will reject their request for now. 	

However, Lawrence updated council on 27th June that he will be accepting Fiji Dental Association invitation to speak, which was unexpected.

Singapore Dental Association
Minutes of the 47th Council 15th Meeting

Date: 27 June 2023
 Time: 1900hrs
 Venue: SDA

Present:	Dr Lawrence Yong	President
	Dr Eugene Tang	Vice President
	Dr Tan Tien Wang	General Secretary
	Dr Pua Hong Ping	Asst General Secretary
	Dr Kuan Chee Keong	Treasurer
	Dr Michele Chia	Council Member
	Dr Bertrand Chew	Council Member
	Dr Vivien Wang	Council Member
	Dr Nora Heng	Council Member
	Dr Goh Siew Hor	Immediate Past President

No	Minutes	Action
1.	<p>The Meeting was called to order at 1930hrs.</p> <p>Passing and confirmation of previous minutes dated 31 May 23</p> <p>Dr Kuan responded to some of the concerns raised by council members on the tele-dentistry guidelines discussed under AOB during the last meeting.</p> <p>Drs Tang and Goh reiterated that the input provided by the RAC should be considered as informal feedback and does not represent the official SDA position on the matter.</p> <p>Dr Kuan reassured the Council that he understands that the feedback has been provided informally and will not represent the information as the official position of the SDA in his engagement with the SDC or other parties.</p> <p>Should there be a need to adopt an official position on this matter in the future, either in response a request by the SDC, to members at large, or to the public, the Council will need to reexamine the final guidelines prior to making an official statement.</p> <p>Minor adjustments for clarity were made to the council minutes. The amended minutes was passed with Dr Tang as proposer and Dr Goh seconded.</p>	Secretariat
2.	<p>President's Report</p> <p>A. Fiji Dental Association</p> <ul style="list-style-type: none"> - Dr Yong updated that he will be accepting Fiji Dental Association invitation to give a talk at their annual convention in early August. 	

But claims submitted showed that on 20th June, he already booked flight for he and wife to fly to Fiji. This is his usual style of updating council for trips made.

Booking No. 24949187577
 Date of Booking: 20 June 2023, 12:50 (GMT+8)

Receipt

Contact Info		
Contact Name	YongThan Fui	
Email	yongthanfui@gmail.com	

Passengers & Ticket Numbers		
YONG THAN FUI	260-8006188233,260-8006188233	
WONG WAI YEE	260-8006188232,260-8006188232	

Flights		
Singapore - Nadi FJ362	3 August 2023	Economy class
Nadi - Singapore FJ363	9 August 2023	Economy class

Lawrence appointed himself as IDEM chair for 2024, and there was no official voting carried out on this. He has also kept all IDEM matters to his appointed team of IDEM committee members and have not invited any remaining council members to any IDEM meetings, until 2 months before the actual IDEM 2024 event, and the dates of previous IDEM meetings remained unannounced. Minutes of IDEM meetings were also not circulated to keep all council members abreast of current progress of IDEM.

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Minutes of the 47th Council 17th Meeting

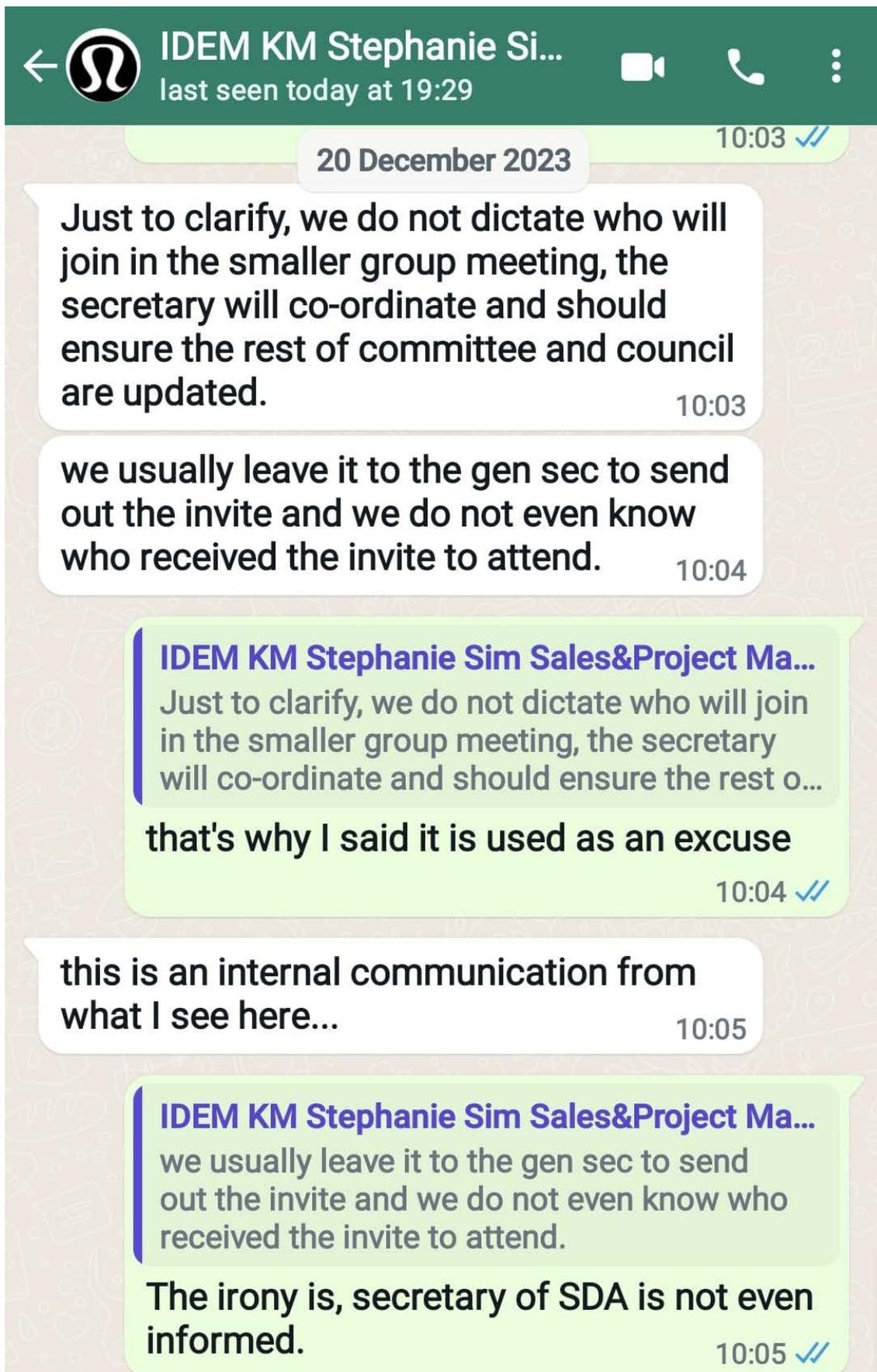
	<p>(6) Oral Health Awareness Will be tasked to work on World Oral Health Day with NDC.</p> <p>(7) The Dental Surgeon Nothing to report</p> <p>(8) RAC Dr Chew mentioned that the letter to NEA needs to be sent. Council agreed that it will be sent subject to final vetting by Dr Yong.</p> <p>b) Dr Chew also updated that the letter on illegal dentistry was sent to MOH Enforcement but no response was received. He suggested that the letter be escalated up to <u>a higher personnel</u>. Council agreed and a chaser email will also be sent to the officer in charge.</p> <p>IDEM</p> <p>(i) <u>Update on Scientific Program</u> Dr Yong updated that all the speaker slots were filled for the scientific programme.</p> <p>c) Dr Tan enquired as to why council was not updated on the speakers list. Dr Goh explained that IDEM is not an official subcommittee under SDA as it is also managed by Koelmesse (KM). Some Council members are part of the subcommittee, but usually all Council members are only included closer to the date. To reduce the need for dual reporting, all directions are made at KM / IDEM meetings.</p> <p>d) Dr Tang also enquired as to why all Council members are not invited to all IDEM meetings. Dr Pua clarify that he has asked to include more Council members into IDEM meetings however KM has indicated their preference to limit the number of pax in the meetings. He added that the meetings are meant to be both parties updating each other on their respective responsibilities whilst each party deals with their own scope within themselves first. Example is SDA will internally discuss who they would like to invite as</p>
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e)	<p>speakers or VIPs before updating KM.</p> <p>Dr Chew reminded all that the matter was already discussed and minuted in past Council meetings; that IDEM meetings are open to all Council members.</p>
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The statement that SDA will internally discuss who they would like to invite as speakers or VIPs before updating KM is not true. No discussion on which VIP or speakers to invite was discussed during past council meetings nor was any such activity recorded in past council Minutes.

When messaged, Stephanie Sim who is in charge of IDEM Singapore on KM side, shared that KM does not limit number of attendees, and she sees it as an internal communication for SDA to settle.



H. Concerning bidding for SDA to run FDI for 2027, President has repeatedly replied to a few senior SDA members (including a few past presidents) such as Dr Samsudin Jetty, Dr Yip Wing Kong, Dr Lewis Lee and Dr Ho Kee Hai, that the constitution does not mandate it, and that there is therefore no necessity for the House (during AGM) to endorse the bidding to run FDI . This is confirmed by Minutes of meeting as follows:

- | | |
|-----|--|
| b. | VP suggested to strike out the sentence and amend the following respectively |
| i. | Dr Tang mentioned that the legal advice is meant for Council alone and not to be circulated in part or whole to anyone outside of Council. (to strike out) |
| ii. | Dr Tang responded that President should not answer the emails from the Past Presidents that going to AGM to endorse the bid for FDI is not required. |
| c. | With the above, IPP proposed the minutes to be passed and was seconded by Dr Michele Chia. |

Part of Lawrence Yong's reply to Dr Lewis Lee:

The constitution is silent on the need to seek a mandate from the house when it comes to bidding for and organising conferences. I can however appreciate the suggestion for the SDA Council to shed its responsibility by passing the decision to the house. The issue is that the house may not have all the information and current understanding to make an informed decision that is in the best interest of our profession and SDA. There are 3 past presidents in the current SDA Council, and we appreciate the effort, risks and challenges of a large-scale physical conference like the FDI WDC in the current climate. Even within the SDA council, we may not always agree unanimously on all things. What we do have, however, is collective wisdom that is relevant to the task at hand.

At the upcoming AGM in April 2024, we will provide members with an update in a transparent and accountable manner. While I anticipate that there will be quarters who will attempt to politicise the matter for a variety of reasons, I ask for your objectivity and support for those who have a good track record, both in actions and conduct.

Wishing you a good weekend ahead.

Yours sincerely
Lawrence

Part of Lawrence Yong's reply to Dr Yip Wing Kong, Chairman of past FDI Organising Committee.

Dear Dr Yip,

Thank you for sharing your concerns with me and the council.

There are 3 past presidents in the current SDA council, and we appreciate the effort, hosting cost and challenges of a large-scale physical conference like the FDI WDC in the current climate. One of the past presidents also have hands-on experience with the last FDI that the SDA hosted in Singapore.

To mitigate the financial risks associated with such an endeavour, the SDA council have managed to secure the support of the relevant Singapore government agency. The scale of the conference planned would also not exceed more than a quarter of the size of IDEM 2022. As you are aware, IDEM is a biennial event that the SDA and its PCO partner Koelnmesse have been hosting for almost 2 decades. The presence of an experienced PCO partner to fall back on has been a significant advantage for the SDA. Hence the risk to the association's reserves is exceedingly low. Nonetheless, I will be floating your concerns with the rest of the council for their consideration in this matter as well.

I am curious as to the member who has made the request for you to write in. Would you be able to share with me the member's name? This will allow me to address his/her concerns directly. This is important as one of the conditions of the support that SDA will be receiving from the government, though its agency, is a non-disclosure clause. If it's not convenient for you to do so via email, please give me a call on +65 9383 2481. My intention is not to put you or the member in a difficult spot, but rather to protect the arrangement that we have with the relevant government agency.

Wishing you a good week ahead.

Yours sincerely
Lawrence

The recurring theme in President Lawrence Yong's reply is: "There are 3 past presidents in the current SDA council". What he did not state is that past President and current VP Tang Kok Weng is strongly opposed to President wanting to prepare to bid for FDI without first seeking the endorsement of the House. Yet Lawrence repeatedly used this phrase to appease the senior members who wrote in to advise him to bring the matter to the House.

All along, both President Lawrence and Treasurer opined that the decision to bid for FDI is purely an executive decision, and there is no necessity to bring the matter to the House.

It is only during council meeting on 21st January 2024, that President informed council that the financial burden on SDA would be too great and decided not to bid for FDI 2027. Again, no vote was taken, and it was purely an executive decision. If President and Treasurer had done due diligence and carried out the financial feasibility study first before wanting to commit SDA to bid for FDI, and risking the loss of a lot of SDA fund despite having STB support, much time and efforts would not be wasted to address this issue, including sending many council members to attend FDI Sydney, misleading SDA members that we are going ahead with organising FDI and requesting for volunteers to fill positions in the organising committee. Below is the council meeting Minutes for 21st January 2024.

c.

FDI WDC

President updated on the cost of running the event. He raised the financial feasibility to submit the bid for FDI WDC 2027, although SDA may request for a discount from FDI, if there are no other bidders. The council decided to forgo the bid for 2027 due to the hefty financial commitments. VP suggested to table the directions at the AGM. President directed that it would only be fair for the next council to decide if they would like to bid of the FDI WDC and would not be tabling at the coming AGM. The current council would pass the information to the next council with regards to the support from STB and the bidding processes.

CONCLUSION:

President Lawrence Yong Than Fui appears to run SDA as an executive director instead of a SDA president who is answerable to the council and to the House.

In his email reply to Dr Lewis Lee, Lawrence even went on to offer Dr Lewis Lee the position of the next SDA President as if he is the king maker and can make the final decision at all levels.

Need I say more? It is clear that Lawrence Yong Than Fui may be a very good executive director of a private company, but he does not seem to understand that SDA President is answerable to the council and the House, and SDA is an entity that belongs to all SDA members collectively.

Whistle Blower:

Tang Kok Weng
Past President SDA
Current VP SDA

12 (E). NITEC IN DENTAL ASSISTING

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

The course for the 15th Batch of Nitec in Dental Assisting trainees started on 14th March 2022. 29 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. A conjoint graduation ceremony was unable to be held as both SDA and NDCS were just settling into the post-COVID19 pandemic.

The 16th run of the Nitec-DSA Programme 2023-2024 started on 13th March 2023 with an enrolment of 22 trainees. The 16th run is scheduled to be completed in March 2024.

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 2022/2023.
- b. ITE – Mr Marcus Lee, and ITE Examination Department
- c. SDA Council Members 2022/2023
- 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

	Name of Lecturer	Lectures
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 Rashid Tahir	Children's Dentistry, Patients with Special Needs, Dental Trauma
4	Dr Tan Yee May	Pharmacology, Common Dental Diseases, Oral Health Education, Post-Operative Instructions
5	Dr Intekhab Islam	Workplace Safety, Infection Control and Sterilization, Body Systems, Medical Conditions Relevant in Dentistry, Anaesthesia, Oral and Maxillofacial Surgery, Medical Emergencies
6	Drs Kenneth Goh, Jeremy Sim, Kelvin Chua	Operative Dentistry, Prosthodontics
7	Dr Lisa Tan	Endodontics
8	Dr Tan Shuh Chern	Dental Materials, Basic First Aid
9	Dr Vivien Wang	Preventive Dentistry
10	Dr Jacinta Lu	Periodontology
11	Dr Andy Lim	Diet and Nutrition, Dental Radiology
12	Dr Anthony Goh	Vital Signs
13	Dr Enrica Sham	Orthodontics

Reported by

Dr Michele Chia
Convenor

SUMMARY OF ACCOUNTS 2023: NITEC IN DENTAL ASSISTING

Revenue	2023 S\$	2022 S\$
Nitec Registration Fee ¹	139,000.00	182,000.00
Total Revenue	139,000.00	182,000.00
Expenditure		
Support Staff Fee	225.00	1,010.00
Examiner & Invigilator Fee	12,680.00	6,480.00
Moderator / Marker / Setter Fee	1,650.00	600.00
Material Fee	64.72	156.45
Exam Fee	2,200.00	1,625.00
Rental of Premises	2,700.00	24,000.00
Lecturer Fee	31,560.00	25,840.00
Course Provider Fee (BCLS)	2,720.00	4,320.00
Bank Charges	9.60	12.00
In-House Printing	1,312.61	1,551.60
Total Expenditure	55,121.93	65,595.05
Surplus / (Deficit)	83,878.07	116,404.95

Note:

1. 29 trainees (S\$ 1,000 x 29) + 22 trainees (S\$ 5,000 x 22).

12 (F). 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 Serene Chua
Dr Denise Deng Yue
Dr Belinda Lee Suan Ning
Dr Lim Mian Jun
Dr Elim Tan

Continuation of Social Media Campaign

In 2023, OHAC remained active on our Instagram page, fostering engagement with both the public and dentists locally and globally. The primary goal of our posts was to broaden our social media outreach. These efforts aimed to enhance dental awareness among the general public and deliver bite-sized, light-hearted pieces of general dental knowledge. The content addressed frequently asked questions, offering intriguing insights into dentistry for both dental and non-dental audiences. The strategy focused on creating an informative and entertaining platform to connect with our audience.

This platform has furthermore facilitated diverse SDA committees in the promotion of their events, encompassing Continuing Dental Education (CDE) courses and social gatherings tailored for the esteemed dental professionals of Singapore. The organic expansion of the Instagram page's reach not only caters to its existing dentist followers but also extends its visibility to a broader audience.

Looking ahead to our plans for 2024, we are ready to collaborate with the National Dental Centre for the commemoration of World Oral Health Day in March, hosting a public screening and educational event. This event will not only provide a platform for oral health knowledge dissemination but will also feature curated ask-the-dentist booths, elevating our commitment to a heightened level of public outreach.

Reported By

Dr Amanda Koh
Chairperson

SUMMARY OF ACCOUNTS 2023: ORAL HEALTH AWARENESS

Revenue	2023 S\$	2022 S\$
Total Revenue	0.00	0.00
Expenditure		
Total Expenditure	0.00	0.00
Surplus / (Deficit)	0.00	0.00

12 (G). 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.

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 of vacant possession of the property as of 31st December 2023 is **S\$8,000,000** 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).

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)

The Centrium square property is currently being used as our SDA office.

#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

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 2023: PROPERTY

Revenue	2023 S\$	2022 S\$
Rental ¹	118,800.00	113,400.00
Valuation Gain	200,000.00	800,000.00
Total Revenue	318,800.00	913,400.00
Expenditure (1 Circular Road)		
Fire Insurance	270.41	700.00
Public Liability & Fire Insurance	788.91	398.25
Property Tax	10,800.00	10,800.00
Periodical Inspection	-	900.00
Valuation & Disbursement	460.00	490.00
Repainting	6,500.00	-
Waterproofing	15,000.00	-

Expenditure (1 Circular Road)	2023 S\$	2022 S\$
Repair and Maintenance	6,000.00	-
Façade Wall Plastering Works	6,000.00	-
Change of Trustee ¹	2,585.40	-
Review of Tenancy Agreement	-	3,700.00
Bank Charges	2.50	0.60
Expenditure (1 Circular Road)	48,407.22	16,988.85
Expenditure (#10-13, Centrium Square)		
Management Fund (Common)	4,340.76	4,910.04
Sinking Fund (Common)	284.64	94.88
Sub Maintenance Fund (Office)	3,273.36	2,585.48
Sub Sinking Fund (Office)	355.80	118.60
Property All Risk	466.12	468.30
Property Tax	5,345.00	4,694.17
Change of Trustee ^{1/2}	4,085.40	-
Bank Charges	1.60	1.20
Expenditure (#10-13, Centrium Square)	18,152.68	12,872.67
Surplus / (Deficit)	252,240.10	883,538.48

Note:

1. \$5,000 for change of 2 property trustees, with disbursement as \$170.80
2. A letter to LTA requesting a title deed amendment for Centrium Square at a cost of \$1,500.

12 (H). REGULATORY AFFAIRS COMMITTEE (RAC)

Chairperson : Dr Edgar Kieu Li Chong
Convenor : Dr Bertrand Chew Shen Hui
Secretary : Dr Tabitha Chng Si En
Members : Dr Asha Karunakaran
Dr Kelvin Chye Chuan Hee *resigned effective from 1st March 2023
Dr Clara Gibson
Dr Heng Aik Chern Dennis *resigned effective from 20th March 2023
Dr Colin Lam
Dr Andrew Stewart Lui
Dr Samintharaj Kumar s/o Samy Raja

The Regulatory Affairs Committee (RAC) was conceived in December 2022 by the SDA Council and started the membership recruitment in January 2023 and RAC was officially appointed in the middle of January 2023.

The committee was initially convened to address the concerns of members regarding the illegal practice of dentistry in Singapore. Since then, SDA council met with MOH on Singapore illegal dentistry practices and is reviewing the agreed collaboration with MOH.

In addition, the committee also provides inputs on the Healthcare Services Act (HCSA), National Electronic Health Records (NEHR), National Environment Agency (NEA) regulations and any other regulatory issues affecting the practice of dentistry in Singapore.

In 2023, the RAC engaged in the following activities:

1. Public forum on illegal dentistry

RAC discussed and liaised with MOH for speakers on illegal dentistry and worked with Oral Health Awareness Committee to consider organising such a public forum. However, MOH replied that they preferred not to hold any public forum for such events as it may create an impression that illegal dentistry is rampant in Singapore. MOH would prefer SDA to submit any incidents where illegal dentistry may have occurred to the enforcement unit in MOH. A template for direct escalation to MOH by members of SDA was agreed upon with MOH.

2. National Electronic Health Records (NEHR)

RAC was tasked to recommend what dental data should be shared on NEHR. The committee has begun initial deliberations on the criteria and also which data should be or should not be on the NEHR. It will then make necessary recommendations to the SDA council for their deliberation and onward submission to NEHR.

3. Ministry of Manpower (MOM)

RAC received feedback regarding the shortfall of dental assistants amongst dental clinics. The committee is proposing to write to MOM for a temporary increase in number of foreign dental assistants. In the meantime, the committee is also looking at the training of Dental Assistants and is coming up with the concept of raising, training, and sustaining the dental workforce to supplement and provide a pathway to MOM to allow this increase. The committee will engage MOM on the proposal once the training pathway is in place and the training started.

4. National Environment Agency (NEA)

RAC was tasked to provide feedback with regards to the new NEA radiation licences. It had provided feedback to NEA for the licensing to be linked to the machine rather than doctors. SDA president has written in to NEA to provide the above feedback.

5. Healthcare Services Act (HCSA)

RAC has also coordinated sessions for SDA members to attend dialogues and meetings with MOH on the topics of HCSA. RAC members have also provided feedback with regards to HCSA. New care models for patients have emerged, and healthcare services are increasingly delivered through different modes, such as conveyance, mobile and online channels. This necessitates a shift towards a more flexible approach in the regulation of Singapore's healthcare system. While the RAC is supportive of this approach, it has also shared concerns from small solo clinics, group practices and larger institutions on its impact on the practice of dentistry.

Reported by

Dr Edgar Kieu
Chairperson

SUMMARY OF ACCOUNTS 2023: REGULATORY AFFAIRS COMMITTEE

Revenue	2023 S\$	2022 S\$
Total Revenue	0.00	0.00
Expenditure		
Meeting Expenses	1,137.71	-
Total Expenditure	1,137.71	0.00
Surplus / (Deficit)	(1,137.71)	0.00

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 2023:

1. July 2023
2. December 2023

1950 copies were printed for the July issue while 1945 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

July 2023 (42 Pages) – Layout designer: ColorMagic

Feature / Clinical Feature

- Editor's note – Dr Jeremy Sim
- Foreword by Convenor: Dr Lawrence Yong
- SDA Convention 2023 @ Suntec Convention Centre 6 & 7 May 2023 – By Dr Eugene Tang

1. Community

- Welfare Committee Presents a Calendar of Events for 2023
- Not-So-Thorny Deal – By Dr Tamsyn Ooi
- SDA Movie Night – Guardians of the Galaxy Vol 3 – By Dr Michele Chia

2. Commentary

- Food for thought – Singapore's leading Role in the Plant Based Meat Industry – By Dr Clara Gibson
- My Dental Chair Time Machine and How I Invented Cheese – By Dr Jeremy Sim
- Lifestyle
- Lamborghini Huracan STO – By Dr Kevin Co

5 Pages of Advertisement – Lion Corporation x2, IDEM, DPL, MegaGen, J & J, Ministry of Health (Dental Services in Temporary Premises) and Singapore Dental Association (SDA)

December 2023 (43 pages) – Layout designer: ColorMagic

Feature / Clinical Feature

- Editor's note – Dr Jeremy Sim
- President's message – Dr Lawrence Yong
- Dental Practice Forum and Young Graduates Dinner 2023 – Dr Winston Lim
- FOD Freshmen Welcome Tea 2023 Organised by SDA

Lifestyle

- Air plant workshop – Dr Asha K Karan
- SDA Movie Night – Dr Michele Chia
- Welfare 2024 Upcoming Events
- Teochew Thousand Layer Mooncake and Walnut Mooncake Baking Workshop – Dr Betty Mok
- Pottery with the Clay People
- Island Travels – Dr Clara Gibson
- Alpine A110 – Dr Kevin Co

11 Pages of Advertisements – Lion Corporation x2, DPL, IDEM, MegaGen, J & J 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 2023 were printed as 28cm x 21cm in size.

(F) Printer matters

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

ADVERTISEMENT RATES 2023: THE DENTAL SURGEON

Annex A

The Dental Surgeon Newsletter

Two issues a year – June & December

Description	Commercial S\$	Regular Commercial S\$*
Front Cover Strip (FCS) – 45mm x 210mm	5,610.00	4,896.00
Centrefold	3,366.00	3,162.00
2-page advertorial	2,346.00	2,142.00
Outside Back Cover	2,244.00	1,989.00
Inside Front Cover	2,040.00	1,785.00
Inside Back Cover	2,040.00	1,785.00
Inside Full Page	1,530.00	1,377.00

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

SUMMARY OF ACCOUNTS 2023 BY ISSUES: THE DENTAL SURGEON

Annex B

The Dental Surgeon Newsletter

Income & Expenditure

INCOME - Suppliers	July 2023 Issue S\$	December 2023 Issue S\$
3M	-	1,785.00
Lion Corporation	9,690.00	9,690.00
SDA Advertising Opportunities	In-House Ad	In-House Ad
Dental Protection Limited	1,350.00	1,530.00
IDEM	FOC	FOC
Ministry of Health	1,530.00	-
Total Income	12,570.00	13,005.00
EXPENDITURE		
Printing Cost	10,491.00	10,503.00
Designing Cost	1,840.00	1,860.00
Mailing Cost*	3407.26	3490.99
Envelope / Postage to Advertiser	13.64	12.96
Bank Charges	0.20	0.20
Total Expenditure	15,752.10	15,867.15
Profit / (Loss)	(3,182.10)	(2,862.15)

SUMMARY OF ACCOUNTS 2023: THE DENTAL SURGEON

Revenue	2023 S\$	2022 S\$
Advertisement	25,575.00	29,735.00
Total Revenue	25,575.00	29,735.00
Expenditure		
Printing Costs	20,994.00	20,252.20
Courier Fee	-	200.00
Layout Designer Fee	3,700.00	3,880.00
Envelope & Postage to Advertiser	26.60	320.67
Admin Cost for Mailing of Dec DS (Label & Franking Ink Ribbon)	-	53.00
Mailing Costs*	6898.25	4,514.61
Bank Charges	0.40	0.40
Total Expenditure	31,619.25	29,220.88
Surplus / (Deficit)	(6,044.25)	514.12

**Note: Letter shopping & postage costs are charged under The Dental Surgeon.*

12 (J). WELFARE

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

This is a very busy and fruitful year for the Welfare Committee as we continued to organize a series of physical events. The Welfare Committee organized a total of 8 events compared to 4 events in 2022. We saw a total of 400 pax for the events compared to 64 pax in 2022. Despite the obstacles we faced in the later part of the year during the events planning, we managed to get all the events going and I am grateful to all the team members for sacrificing their time for the welfare of the SDA members. Special thanks to our Convenor Dr Vivien Wang who has been helping the Subcommittee with the much-needed Secretariat Support. Most importantly, we saw many members enjoying the events and commending the welfare committee for the efforts in reviving the SDA social events.

The events which we organized are as follows:

- SDA Movie Night – Guardians of the Galaxy Vol 3
- Durian Giveaway
- SDA Movie Night – Mission: Impossible – Dead Reckoning Part One
- Air Plant Workshop for Beginners
- Mooncake Baking Class
- Pottery with The Clay People
- Dental Practice Forum
- Young Graduate Dinner

The Committee has also lined up a list of vendors which are offering exclusive deals to our members. The list of vendors can be accessed via the SDA website log in page. I encourage all to make use of the deals which are appropriate to you.

The Committee is committed to the vision of SDA being the melting pot for specialists and GPs by organizing good social events so that we can interact with each other and look after each other as a big family.

The efforts must be continued, I welcome all members to contact us for any ideas or events which you would like welfare committee to organize, and I also welcome members who are able to join us in the Welfare committee as we do need many helps to scale up our events.

Thank you.

Reported by
Dr Tan Tien Wang
Chairman

SUMMARY OF ACCOUNTS 2023: WELFARE

Revenue	2023 S\$	2022 S\$
Durian Trip	-	1,545.79
Chinese Ink Painting	-	186.90
Ikebana Workshop	-	1,230.00
Pottery with The Clay People	1,115.79	1,790.00
SDA Movie Night	466.56	-
Air Plant Workshop for Beginners	57.40	-
Mooncake Baking Class	780.00	-
Dental Practice Forum	680.00	-
Sponsorship for Young Graduate Dinner	5,000.00	-
Total Revenue	8,099.75	4,752.69
Expenditure		
Durian Trip	-	1,634.00
Durian Giveaway	2,000.00	-
Chinese Ink Painting	-	650.00
Ikebana Workshop	-	1,145.00
Pottery with The Clay People	1,520.40	1,760.00
Transport (Freshmen Reception)	-	40.40
Meeting Expenses	-	50.00
Bank Charges	-	0.60
SDA Movie Night	2,733.47	-
Air Plant Workshop for Beginners	504.20	-
Mooncake Baking Class	1,440.20	-
Dental Practice Forum	1,269.51	-
NUS Dentistry Welcome Tea	53.00	-
Young Graduate Dinner	5,022.43	-
In-House Printing	23.84	45.24
Total Expenditure	14,567.05	5,325.24
Surplus / (Deficit)	(6,467.30)	(572.55)

13. SDA ENDOWMENT FUND

(i) Members of SDA Endowment Fund Management Committee

Chairman:

Acting Dean, NUS Dentistry, A/Prof Wong Mun Loke
(from 1st December 2021 to 22nd August 2023)

Dean, NUS Dentistry, Prof Chris Peck
(from 23rd August 2023)

Members:

NUS Dentistry Representative	Vice Dean (Education), A/Prof Wong Mun Loke
Chief Dental Officer	Dr Chng Chai Kiat
President, SDA	Dr Lawrence Yong
SDA Representatives	Dr Tan Tien Wang
	Dr Kuan Chee Keong

(ii) Number of Meetings Held in 2023 (January to December)

There was no meeting held in 2023.

(iii) Summary of All Activities Held in 2023 (January to December)

Name of Research Project (Approved in July 2022)	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	Original end date of 30 th June 2023 was extended till 31 st March 2024

(iv) Statement of Accounts as at 31 December 2023

	S\$
Capital Sum as at 1 Jan 2023	86,510.11
Donation Received	-
Capital Sum as at 31 Dec 2023	86,510.11
FY 2022 (1 Apr 2022 - 31 Mar 2023) NUS spending limit	10,328.45
FY 2023 (1 Apr 2023 - 31 Mar 2024) NUS spending limit	9,833.45
Expenditure (see breakdown as below)	2,860.00

Expenditure:

Research Project Title	Amount (S\$)
Oral Health of Migrant Workers: Needs Assessment and the Influence of Acculturation	2,860.00
Total	2,860.00

Reported by

Prof Chris Peck
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 of 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, and 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 manufactures, 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, NUS Dentistry, A/Prof Wong Mun Loke
(from 1st December 2021 to 22nd August 2023)

Dean, NUS Dentistry, Prof Chris Peck
(from 23rd August 2023)

Members:

Director, Discipline of Primary Dental Care & Population Health, NUS Dentistry	A/Prof Wong Mun Loke
Director, Discipline of Orthodontics & Paediatric Dentistry, NUS Dentistry	A/Prof Kelvin Foong
Director, Discipline of Endodontics, Operative Dentistry, Prosthodontics, NUS Dentistry	Dr Tan Hee Hon
Director, Discipline of Oral & Maxillofacial Surgery, NUS Dentistry	A/Prof Raymond Wong
Director, Discipline of Oral Sciences, NUS Dentistry	A/Prof Tan Kai Soo
Director, Discipline of Periodontics, NUS Dentistry	A/Prof Fu Jia Hui
President, SDA	Dr Lawrence Yong
Secretary, SDA	Dr Tan Tien Wang
Treasurer, SDA	Dr Kuan Chee Keong

(ii) Number of Meetings Held in 2023 (January to December)

There was no meeting held in 2023.

The proposed 15th NUS-SDA Distinguished Speaker Programme was circulated via email to the Fund Management Committee on 15th May 2023 and approved.

(iii) Summary of All Activities Held in 2023 (January to December)

The 15th NUS-SDA Distinguished Speaker Programme titled “Optimizing Oral and Maxillofacial Imaging for the Practice of Dentistry” was conducted by Professor Donald Tyndall on Sunday, 16th July 2023. A total of 117 participants attended the talk.

(iv) **Statement of Accounts as at 31 December 2023**

	S\$
Capital Sum as at 1 Jan 2023	500,000.00
Donation Received	-
Capital Sum as at 31 Dec 2023	<u>500,000.00</u>

FY 2022 (1 Apr 2022 - 31 Mar 2023) NUS spending limit 37,735.47

Expenditure including commitments (see below) 18,198.04

Expenditure Breakdown for 15th NUS-SDA Distinguished Speaker Programme

	S\$
Honorarium	4,267.83
Accommodation	1,161.53
Airfare & Transport	9,412.24
Meal & Hospitality	754.39
Withholding tax incurred	2,602.05
Total Expenditure	<u>18,198.04</u>

Reported by

Prof Chris Peck
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 person 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 dedication 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 2023

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

AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 December 2023



26 Eng Hoon Street Singapore 169776

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Singapore Dental Association
AUDITED FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2023

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Singapore Dental Association

**STATEMENT BY THE MANAGEMENT COUNCIL
For the Financial Year Ended 31 December 2023**

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 2023 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 Than Fui
President



.....
Dr Kuan Chee Keong
Treasurer

Singapore

Date: 29 January 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of Singapore Dental Association For the Financial Year Ended 31 December 2023

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 2023, 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 material accounting policy information.

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 2023 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 2023

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 2023

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

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

Singapore

Date: 29 January 2024

Singapore Dental Association

STATEMENT OF FINANCIAL POSITION

As at 31 December 2023

	Note	2023 \$	2022 \$
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,376,931	2,461,616
Investment property	5	8,000,000	7,800,000
		10,376,931	10,261,616
Current assets			
Prepayments		33,039	11,531
Trade and other receivables	6	92,852	39,716
Cash and bank balances	7	5,483,708	4,961,623
		5,609,599	5,012,870
Total assets		15,986,530	15,274,486
LIABILITIES AND FUND			
Current liabilities			
Other payables	8	642,901	433,167
Income tax payable	14	63,930	94,846
		706,831	528,013
Fund			
General fund		15,279,699	14,746,473
Total liabilities and fund		15,986,530	15,274,486

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 2023**

	Note	2023 \$	2022 \$
Income			
Income from generated funds	9	1,145,830	1,182,403
Investment income	10	462,960	947,119
Other income	11	8,299	16,389
		1,617,089	2,145,911
Less: Cost of generating funds	12	472,151	276,836
Less: Governance and administrative costs	13	548,173	478,312
Surplus before taxation		596,765	1,390,763
Taxation	14	(63,539)	(73,249)
Surplus for the financial year, representing total comprehensive income for the financial year		533,226	1,317,514

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 2023**

	General fund
	\$
As at 1 January 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	14,746,473
Surplus for the financial year, representing total comprehensive income for the financial year	<u>533,226</u>
As at 31 December 2023	<u>15,279,699</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 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Surplus before taxation		596,765	1,390,763
<u>Adjustments for:</u>			
Depreciation of property, plant and equipment	4	84,834	104,747
Fair value gain on investment property	10	(200,000)	(800,000)
Interest income	10	(144,160)	(33,719)
Operating surplus before changes in working capital		337,439	661,791
<u>Changes in working capital:</u>			
Prepayments		(21,508)	(4,549)
Trade and other receivables		(53,136)	27,358
Other payables		209,734	102,443
Cash generated from operating activities		472,529	787,043
Income tax paid	14	(94,455)	(14,325)
Net cash flows generated from operating activities		378,074	772,718
Cash flows from investing activities			
Acquisition of property, plant and equipment	4	(149)	(33,350)
Interest received		144,160	33,719
Net cash flows generated from investing activities		144,011	369
Net changes in cash and cash equivalents		522,085	773,087
Cash and cash equivalents at beginning of financial year		4,961,623	4,188,536
Cash and cash equivalents at end of financial year	7	5,483,708	4,961,623

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 2023

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 29 January 2024.

2. MATERIAL ACCOUNTING POLICY INFORMATION

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 2023. 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 2024 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 2023

2. MATERIAL ACCOUNTING POLICY INFORMATION (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

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 2023

2. MATERIAL ACCOUNTING POLICY INFORMATION (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 2023

2. MATERIAL ACCOUNTING POLICY INFORMATION (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, net of 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 2023

2. MATERIAL ACCOUNTING POLICY INFORMATION (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, cash on hand and fixed deposits 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 2023

2. MATERIAL ACCOUNTING POLICY INFORMATION (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 2023

2. MATERIAL ACCOUNTING POLICIES INFORMATION (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.

CPE income and advertising income

CPE income and advertising income are recognized on accrual basis over a period of time.

Members' entrance fee, mediation fund (DPL budget income) and sponsorship income

Members' entrance fee, mediation fund (DPL budget income) and sponsorship income is 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.

IDEM income

IDEM 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.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2023

2. MATERIAL ACCOUNTING POLICIES INFORMATION (Cont'd)

2.14 Income recognition (cont'd)

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.

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.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2023

2. MATERIAL ACCOUNTING POLICIES INFORMATION (Cont'd)

2.16 Taxation (cont'd)

(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 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
- a present obligation that arises from past events but is not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - the amount of the obligation cannot be measured 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.

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.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2023

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES (Cont'd)

3.1 Key sources of estimation uncertainty (cont'd)

(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 2023. 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 2023 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 2023 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 2023

4. PROPERTY, PLANT AND EQUIPMENT

	Note	Computer \$	Freehold office premises \$	Furniture & equipment \$	Renovation \$	Total \$
Cost						
As at 1 January 2022		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
Additions		-	-	149	-	149
Written off		(3,718)	-	(4,162)	-	(7,880)
As at 31 December 2023		41,907	2,552,865	50,410	68,270	2,713,452
Accumulated depreciation						
As at 1 January 2022		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
Depreciation	13	958	51,057	11,817	21,002	84,834
Written off		(3,718)	-	(4,162)	-	(7,880)
As at 31 December 2023		41,907	187,210	39,560	67,844	336,521
Carrying amount						
As at 31 December 2022		958	2,416,712	22,518	21,428	2,461,616
As at 31 December 2023		-	2,365,655	10,850	426	2,376,931

The freehold office premises amounting to \$2,365,655 (2022: \$2,416,712) is held in trust by members of the Association.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2023

5. INVESTMENT PROPERTY

	2023	2022
	\$	\$
Investment property @ fair value	<u>8,000,000</u>	<u>7,800,000</u>

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 \$8,000,000 (2022: \$7,800,000) 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 2023 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	2023	2022
		\$	\$
<u>Statement of Financial Activities</u>			
Rental income from investment property	10	<u>118,800</u>	<u>113,400</u>

6. TRADE AND OTHER RECEIVABLES

	2023	2022
	\$	\$
<u>Trade receivables:</u>		
Third parties	<u>7,986</u>	<u>14,616</u>
<u>Other receivables:</u>		
Deposits	2,190	2,120
Interest receivable	82,676	22,890
Other receivables	-	90
	<u>84,866</u>	<u>25,100</u>
Total trade and other receivables	<u>92,852</u>	<u>39,716</u>

Trade receivables from third parties are unsecured, interest-free and are generally settled between 30 and 90 days (2022: 30 and 90 days) term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2023**

6. TRADE AND OTHER RECEIVABLES (Cont'd)

The following is an aging analysis of trade receivables:

	2023 \$	2022 \$
Neither past due nor impaired	<u>1,506</u>	<u>1,027</u>
1 - 30 days past due but not impaired	-	10,700
31 - 60 days past due but not impaired	-	2,889
More than 60 days past due but not impaired	6,480	-
Total past due but not impaired	<u>6,480</u>	<u>13,589</u>
	<u>7,986</u>	<u>14,616</u>

The Association has trade receivables amounting to \$6,480 (2022: \$13,589) 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.

7. CASH AND BANK BALANCES

	2023 \$	2022 \$
Cash at bank	553,052	1,615,111
Cash on hand	5,127	5,356
Fixed deposits	<u>4,925,529</u>	<u>3,341,156</u>
	<u>5,483,708</u>	<u>4,961,623</u>

Fixed deposits were placed at tenor ranging from 12 months (2022: 12 months) and earned interest ranging from 2.80% to 3.95% (2022: 0.50% to 3.90%) per annum.

8. OTHER PAYABLES

	2023 \$	2022 \$
Accrued operating expenses	12,975	45,394
Advances from members	571,537	327,871
GST payable	28,689	30,202
Refundable deposit	<u>29,700</u>	<u>29,700</u>
	<u>642,901</u>	<u>433,167</u>

Trade payables due to third parties are unsecured, interest-free, and are generally settled within 30 days (2022: 30 days). They are recognised at their original invoice amounts which represents their fair values on initial recognition.

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2023**

9. INCOME FROM GENERATED FUNDS

	2023	2022
	\$	\$
Advertising income	105,733	116,348
CPE income	446,256	35,249
DPL budget	137,641	129,702
IDEM income	25,000	445,654
Members' entrance fee	4,450	5,450
Members' subscription fee	252,250	228,000
NITEC income	139,000	182,000
Seal of approval	30,000	40,000
Sponsorship	5,500	-
	1,145,830	1,182,403

10. INVESTMENT INCOME

	Note	2023	2022
		\$	\$
Interest income		144,160	33,719
Fair value gain on investment property		200,000	800,000
Rental income	5,16	118,800	113,400
		462,960	947,119

11. OTHER INCOME

	2023	2022
	\$	\$
Government grants:		
CPF transition offset	512	157
Productivity solutions grant	-	5,469
Senior employment credit	1,157	1,342
Wage credit scheme	-	2,474
Miscellaneous income	6,110	6,752
Sale of recall card	520	195
	8,299	16,389

12. COST OF GENERATING FUNDS

	2023	2022
	\$	\$
Council expenses	2,363	2,428
CPE expenses	340,422	11,179
IDEM expenses	61,791	187,013
NITEC expenses	53,810	64,043
SDA affiliation fees	13,765	12,173
	472,151	276,836

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2023

13. GOVERNANCE AND ADMINISTRATIVE COSTS

	Note	2023 \$	2022 \$
Audit fee		4,400	4,300
Bank charges		681	632
Credit card charges		120	122
Depreciation of property, plant and equipment	4	84,834	104,747
Donations		3,550	2,269
Foreign exchange loss		53	106
General expenses		1,200	1,287
Insurance		7,790	7,441
IT solutions		12,668	17,950
Legal and professional expenses		10,630	16,075
Lettershopping service		1,411	5,741
Management fund		7,614	7,496
Meeting expenses		7,555	3,010
Postages		6,136	7,205
Printing and stationery		28,117	24,005
Promotion and publicity		-	671
Property tax		16,145	15,494
Refreshments		655	548
Rental of equipment	15	800	1,380
Repair and maintenance		40,298	5,235
Sponsorship		3,532	-
Souvenirs and gifts		7,506	537
Staff costs:			
Casual staff		3,400	3,448
CPF contributions		37,031	30,985
Medical and dental benefits		1,875	2,436
Salaries and bonus		241,812	206,150
Sinking fund		640	213
Telephone and fax charges		820	837
Transport expenses		23	-
Utilities		2,334	2,713
Welfare committee expenses		14,543	5,279
		548,173	478,312

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.

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2023**

14. TAXATION (Cont'd)

	2023	2022
	\$	\$
<u>Major components of income tax expense</u>		
Current financial year	63,930	94,846
Overprovision in respect of prior financial years	(391)	(21,597)
Income tax expense recognised in profit or loss	63,539	73,249

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 2023 and 2022 are as follows:

	2023	2022
	\$	\$
Surplus before income tax	596,765	1,390,763
Tax calculated at rate of 17%	101,450	236,430
Expenses not deductible for tax purposes	16,198	17,954
Income not subject to taxation	(34,000)	(136,000)
Benefits from capital allowances	(1,868)	(5,943)
Tax incentives and benefits	(425)	(170)
Statutory stepped income exemption	(17,425)	(17,425)
Overprovision in respect of prior financial years	(391)	(21,597)
	63,539	73,249
<u>Movements in income tax payable</u>		
At beginning of financial year	94,846	35,922
Income tax paid	(94,455)	(14,325)
Overprovision in respect of prior financial years	(391)	(21,597)
Current financial year	63,930	94,846
At end of financial year	63,930	94,846

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.

Amounts recognised in statement of financial activities:

	Note	2023	2022
		\$	\$
Expense relating to leases of low-value assets (included in governance and administrative costs)	13	800	1,380

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2023**

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:

	2023	2022
	\$	\$
Within 1 year	118,800	118,800
Between 2 and 5 years	49,500	168,300
	<u>168,300</u>	<u>287,100</u>

Rental income earned during the financial year was \$118,800 (2022: \$113,400) (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	2023	2022
		\$	\$
<u>Financial assets</u>			
Trade and other receivables	6	92,852	39,716
Cash and bank balances	7	5,483,708	4,961,623
Financial assets carried at amortised cost		<u>5,576,560</u>	<u>5,001,339</u>
<u>Financial liabilities</u>			
Other payables	8	642,901	433,167
<i>Less: Advances from members</i>	8	(571,537)	(327,871)
<i>Less: GST payables</i>	8	(28,689)	(30,202)
Financial liabilities carried at amortised cost		<u>42,675</u>	<u>75,094</u>

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

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2023**

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

Fair Value Hierarchy (cont'd)

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:

	<u>Fair value measurements at the reporting date using</u> Significant observable inputs other than quoted prices (Level 2) \$
<u>31 December 2023</u>	
Non-financial asset:	
Investment property (Note 5)	<u>8,000,000</u>
<u>31 December 2022</u>	
Non-financial asset:	
Investment property (Note 5)	<u>7,800,000</u>

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.

Trade receivables

The carrying amounts of these receivables 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.

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2023

19. FUND MANAGEMENT (Cont'd)

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 2023 and 2022 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.

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

Singapore Dental Association

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2023

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: (cont'd)

- 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

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

Singapore Dental Association

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2023**

20. FINANCIAL RISK MANAGEMENT (Cont'd)

Credit risk (cont'd)

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:

	<u>Note</u>	<u>Category</u>	<u>12-month or lifetime ECL</u>	<u>Gross carrying amount</u>	<u>Loss allowance</u>	<u>Net carrying amount</u>
				\$	\$	\$
<u>31 December 2023</u>						
Trade receivables	6	Note 1	Lifetime ECL (simplified)	7,986	-	7,986
Other receivables	6	I	12-month ECL	84,866	-	84,866
					<u> </u>	
					<u> </u>	
					-	
<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> </u>	
					<u> </u>	
					-	

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:
 - Plant & Machinery
 - Real Estate
 - Businesses
 - Fine Arts & Antiques
- ✓ Auctioneers & Agents
- ✓ Facilities & Project Managers
- ✓ Capital Allowance
Claims Consultants

PV/5594-16/SDA/2312/RK/EM/WN/KS

2 January 2024

Singapore Dental Association
2985 Jalan Bukit Merah
#02-2D SMF Building
Singapore 159457

Attention: Ms Tracy Ooi

Dear Sirs

DESKTOP PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD SINGAPORE 049357

1. INSTRUCTION & PURPOSE OF VALUATION

We refer to your instruction to carry out a desktop valuation of the above property so as to advise you on its Market Value for audit purpose as at 31 December 2023. We are pleased to submit the valuation report on 2 January 2024.

This desktop valuation is carried out without the benefit of any inspection. As such, we have relied to a considerable extent on our valuation report (Reference PV/5594-15/SDA/2301/RK/WN/KS dated 3 January 2023) and information provided by the client. We have further assumed that the general condition of the property is in a fair state of maintenance and repairs.

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.

DESKTOP PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD SINGAPORE 049357

3. PROPERTY TYPE

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

4. 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.

5. 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 2023** is **S\$8,000,000 (Singapore Dollars Eight Million Only)**.

DESKTOP PROPERTY VALUATION OF NO. 1 CIRCULAR ROAD SINGAPORE 049357

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/5594-16/SDA/2312/RK/EM/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.

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