eviDent Foundation

ANNUAL REPORT

2025/26

eviDent Foundation ©

VISION

Better oral health for all Australians

MISSION

Translating oral health research into better health for all Australians

The Australian Taxation Office has endorsed the eviDent Foundation (ABN 81 152 078 487) (ACN 152 078 487) as a Deductible Gift Recipient (DGR) and for charity tax concessions.
The eviDent Foundation is registered as a fundraiser in the following states:

Victoria - FR0011984
Tasmania – C/10516
New South Wales - CFN/24729
Queensland - CH3292 South Australia - CCP3512
Western Australia - CC23022

Its registered office is located at Level 3, 10 Yarra Street, South Yarra, Victoria, 3141.

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CHAIR'S REPORT

The eviDent Foundation is fast approaching a critical nexus in regards to obtaining and maintaining funding that guarantees the operational capacity of the research network. eviDent has benefitted greatly from the "in kind "support of the ADAVB and more recently with the provision of direct funding through a Partnership Agreement with the ADAVB. I am extremely grateful for the generosity of the Branch and I feel that those involved in the research network need to reflect upon the resources provided by the ADAVB over the last 15 years. Despite years of direct application to philanthropic organisations, being named on numerous grant applications and various fund raising activities we have been unable to secure alternate reliable funding streams. For this reason if eviDent is to survive we need to look at a national expansion and seek support from State and Federal ADA bodies and State Universities. This will require a significant undertaking by our EO Dr Tee Kangutkar, but I feel that she is up to the task.

We already have an MOU signed with Adelaide University Dental School and ADASA, I see no reason why this model cannot be put into place with other States. In 2008/09 ADAVB Council was committed to the concept of a practice-based research and saw this as a core professional activity for its members.
eviDent has again had another productive year through the activities of the DPBRN. A number of new research projects have been approved by the DPBRN. The annual Booster Grant was awarded to Dr Nadia Kaunein for her project titled 'Tobacco and areca nut use in CALD communities: A dental cessation pilot in VIC and NSW'. I thank the Committee for their continued hard work and enthusiasm.

The highlight of the year was the eviDent Research showcase held in October. Eighty attendees enjoyed presentations from Assoc Professor Roy Judge, Dr Raksha Baskar and Dr Andre Priede. This was one of our most successful research presentations and reflects the support within the profession for the work that eviDent performs.
Dr Jan Tenant resigned from the Foundation Board. I would like to express my sincere gratitude for her dedication and expertise over the last 6 years. Jan was critical in providing corporate governance to eviDent through the COVID years and played an pivotal role with the guidance and mentoring of our then new EO.
The eviDent Foundation Board welcomed Dr Gitika Sanghvi. As a past ADAVB president she will bring experience and knowledge to the table.
I would like to thank Dr Jeremy Sternson for his assiduous work as Treasurer and his continued support. I would also like to thank Dr Stuart Dashper and Mr Ken Harrison for their support and wisdom. Finally, our EO Dr Tee Kangutkur deserves special thanks for her enthusiasm and dedication to eviDent.

As we look forward, the ADA and its' members have at their disposal a research tool that is the gold standard in today's world of health care accountability and continuous improvement. I hope that the broader profession makes good use of what eviDent has to offer.

Dr Stephen Cottrell
Chair

Board And Committee Membership 2024/25

Board

Dr Stephen Cottrell, Chair

Dr Jan Tennent OAM,
Vice Chair
Retired March 2026

Dr Jeremy Sternson, Treasurer

Prof Stuart Dashper

Mr Kenneth Harrison AM

Dr Gitika Sanghvi

Dental Practice-Based Network Committee

Dr Rita Hardiman, Co-Chair

Dr Jeremy Sternson

Dr Jaafar Abduo

Dr Antonio Celentano

Dr Jodie Heap

A/Prof Mark Evans A/Prof

Prof Santosh Tadakamadla

Dr Sabine Selbach

A/Prof Mihiri Silva

Dr Gordon Burt

Objectives

The object for which the company is established is to promote the prevention and control of dental and oral diseases in human beings by:

- Supporting practice-based research into dental and oral disease
- Providing information about dental and oral disease, and their prevention and control, to sufferers, health professionals and the public
- Developing or providing relevant aids and equipment to sufferers of dental and oral disease
- Developing and implementing cooperative and cross-disciplinary approaches to the treatment and prevention of dental and oral disease
- Conducting and promoting scientific research about how to detect, prevent or treat dental and oral disease
- Training health professionals to conduct scientific research about dental and oral disease
- Training health professionals and carers in methods of controlling dental and oral disease
- Evaluating health programs and processes to prevent or control dental and oral disease
- Seeking funds from grant-giving bodies, trusts, foundations, corporate sponsors, members of the dental community and public
- Doing all other lawful things that are incidental or conducive to achieving its object.

Treasurer s Report

The 25/26 financial year has resulted in a loss of around 26K which is unfortunate but comes as a direct result of lack of fundraising whilst we focussed on strengthening relationships stakeholders , strengthening our practise based research and spreading our wings nationally. Our costs have increased in areas of workforce.
Our investment portfolio has performed well considering the unstable geopolitical and financial environments that have and are still occurring.
Despite the loss for the year the foundation still has over 0.5M in equity and the board is currently investigating new opportunities for growth and expansion.

Dr Jeremy Sternson
Treasurer

Executive Officer's Report

The 2025–26 financial year was a year of strengthening eviDent's foundations and looking ahead to its next stage of growth. In my role as Executive Officer, I have focused on supporting research that responds to questions from dental practice, strengthening our relationships with clinicians and research partners, and building a sustainable future for the Foundation.

What makes eviDent valuable is the connection it creates between the people delivering care and the people conducting research. Clinicians see questions and challenges in practice every day. Through eviDent, they can help shape research that addresses those questions and produces findings that can be used in patient care. We welcomed four new projects during the year, bringing the total number of projects supported by eviDent to forty four. I continued to work with our committees, researchers and practitioner members to support projects at different stages, from early ideas through to dissemination.

The 2025 Research Showcase was a particular highlight. It brought together approximately 80 clinicians, researchers and supporters to hear about the work of our network and the practical questions driving it. Events like this give our members an opportunity to share what they have learned, make new connections and see how their involvement contributes to a broader body of evidence.

I also spent time developing relationships beyond Victoria. Conversations with dental associations, universities and potential collaborators across Australia reinforced the value of a national dental practice-based research network. They also showed that partnerships need to reflect the priorities and circumstances of each organisation. This work takes time, but it is an important step towards giving more clinicians and practices the opportunity to participate in eviDent research.

Sustaining this work has been another priority. During the year, I worked with the Board on funding opportunities, partnership development and planning for eviDent's future operations. I am grateful to the Australian Dental Association Victorian Branch for its continued support, and to the organisations and individuals who have engaged with us as we explore opportunities to grow.

I would like to thank our Board, committee members, practitioner members, research partners and supporters for the time and expertise they have contributed throughout the year. I am especially grateful to our Chair, Dr Stephen Cottrell, for his guidance and support. It is a privilege to work with people who care deeply about making dental research relevant to everyday practice. I look forward to building on this year's work and helping eviDent reach more clinicians and communities across Australia.

Dr Tejashree Kangutkar
Executive Officer

eviDent: Research shaped by dental practice

Why was eviDent established?
Dental practitioners make decisions every day that affect their patients' health and wellbeing. Yet the questions they encounter in practice are not always the questions being studied. eviDent was established to bring clinicians and researchers together, so that experiences from dental practice can help shape research that is relevant to everyday care. Our aim is to make it possible for practitioners to ask questions, take part in research and learn from the findings.

Where do the research questions come from?
A question might begin with something a practitioner notices repeatedly: a challenge patients face, uncertainty about an aspect of care or a gap between published evidence and what happens in practice. These observations can reveal questions that matter well beyond one clinic. eviDent helps explore whether an idea can be developed into a research project. We also work with researchers who want to understand whether their proposed studies reflect the needs and realities of dental practice.

What makes practice-based research different?
Practice-based research brings investigation closer to the setting where care takes place. Clinicians contribute their understanding of patients, clinical decisions and the practical demands of delivering care. Researchers contribute expertise in study design, analysis and interpreting findings. Working together helps the team ask a question that matters in practice and investigate it in a way that can produce trustworthy evidence.

How does a clinician bring a research idea to eviDent?
The first step is to sign up with eviDent. A registered dental practitioner with a research idea can then submit a proposal through the online form on our website. The idea does not need to arrive as a fully developed study. Part of eviDent's role is to help clinicians consider how their question could be investigated.
If a clinician does not have a university academic to supervise the project, we can help connect them with one. The clinician and research team then develop a full research protocol, which is assessed by eviDent's Dental Practice-Based Research Network (DPBRN) Committee. The Committee considers the quality and feasibility of the proposed study including whether it addresses a meaningful question for dental practice. Projects must also meet applicable research ethics requirements before research involving participants begins. These steps help us support work that remains clinician-led while being rigorous and ethically conducted.

Do practitioners need research experience to contribute?
No. Practical experience is itself an important contribution. A clinician might propose a question, advise on how a study could work in a dental practice, participate in a survey, help invite patients to take part or share results with colleagues. Some practitioners want to be involved throughout a project; others contribute at a particular stage. There are opportunities to participate without leading a study or having a university appointment.

Can practitioners outside Victoria take part?
Yes. Although eviDent began in Victoria, questions about dental care arise in practices across Australia. We are building relationships with clinicians, universities and dental organisations in other states and territories to create more opportunities for participation. Involving people from different locations and practice settings brings valuable perspectives to the questions we ask and the findings we produce.

What happens once a study is complete?
A project does not end when the data have been analysed. Its findings need to reach the clinicians, researchers and communities who can learn from them. We share research through presentations, publications and conversations with the dental community. Some findings may inform how practitioners think about care; others may identify questions that call for further investigation. Both are valuable outcomes of research grounded in practice.

During 2025–26, four new projects joined eviDent, bringing the total number of projects supported by the Foundation to 44. Each project begins with a question worth asking and depends on people willing to work together to find a meaningful answer.

Dr Tejashree Kangutkar
Executive Officer

Directors Report

Your Directors present this report on the company for the financial year ended 30 June 2026.

Directors

The names of each person who has been a director during the year and to the date of this report are:

- Dr Gitika Sanghvi
- Dr Stephen Cottrell
- Prof Stuart Dashper
- Mr Kenneth Harrison AM
- Dr Jeremy Sternson
- Dr Jan Tennent OAM (retired March 2026)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activity of the company during the financial year was facilitating dental practice-based research into dental and oral disease.

The company's short-term objectives are to:

- Grow the research network in a sustainable manner
- Facilitate and support practice-based research
- Disseminate research findings
- Ensure our resources enable us to achieve our goals
- Strengthen stakeholder relations
- Raise the profile of the Foundation
- Pursue highest level research protocols and standards.

The company's long-term objectives are to:

- Facilitate the rapid translation of research findings into clinical practice
- Drive improvements in care coordination
- Stimulate oral healthcare innovation
- Enable improved health outcomes for the community.

Strategies

To achieve its stated objectives, the company has adopted the following strategies:

- Support collaborative research
- Identify interdisciplinary projects to maximise innovative practice and improve referral pathways
- Collaborate with key partners to influence health policy
- Develop evidence-based guidelines and resources for use by practitioners, funding agencies, patients and others
- Facilitate research that creates the evidence base for clinical decision making

As the company has only been operational since July 2011, the Directors consider it would be premature to apply industry benchmarks to assessment of performance other than to assure themselves that the company has the funding to pay expenses as and when they fall due.

The Partnership Agreement with the ADAVB details the administrative and financial support the ADAVB will provide to eviDent between 2024 and 2026, which collectively will contribute positively towards the operations of eviDent. As the eviDent Foundation's investment fund grows, the Directors expect that it will move to cover its own administrative costs.

Meetings of Directors

Director	Number eligible to attend	Number attended
Gitika Sanghvi	3	3
Stephen Cottrell	4	4
Stuart Dashper	4	3
Ken Harrison	4	0
Jeremy Sternson	4	3
Jan Tennent	3	3

Contributions on Winding Up

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of $5 each towards meeting any outstanding obligations of the company.

At 30 June 2026, the total amount that members of the company are liable to contribute if the company is wound up is $5.

Governance

The eviDent Foundation is managed by its directors. The company must have at least four directors, or if higher the number specified by the law and shall have no more than nine directors.

In 2025/26, the eviDent Foundation had six directors, made up of the Chair, Vice Chair, Treasurer and three others until March 2026 and five directors from from March 2026 onwards after the retirement of the Vice Chair.

With an annual revenue under $500,000, the eviDent Foundation is recognised by the Australian Charities and Not-for-profit Commission (ACNC) as a 'Small charity' and as such is not required to have its financial reports audited or reviewed.

The financial statements and notes, as set out on pages 11 to 22, are unaudited.

Signed in accordance with a resolution of the Board of Directors.

Dr Stephen Cottrell
Chair

Dated 19 October 2026

Financial Statements For The Year Ended 30 June 26

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

	Note	2026	2025	2024
		$	$	$
Revenue from continuing operations	**3**	2,369	8,790	32,346
Other revenue	**3**	93,751	92,740	22,204
Booster Grant expenses		-	-	(18,090)
Administration expenses		(23,320)	(5,078)	(4,115)
Other expenses		(95,761)	(61,264)	(9,175)
Surplus before income tax		**(22,962)**	**35,188**	**23,170**
Income tax expense	**1(a)**	**-**	**-**	**-**
Surplus for the year		**(22,962)**	**35,188**	**23,170**
Other comprehensive income				
Equity instruments at fair value through other comprehensive income - fair value changes		(3,506)	10,407	7,175
Total comprehensive income for the year		**(26,468)**	**45,595**	**30,345**
Surplus attributable to:				
Members of the entity		(26,468)	45,595	30,345
Surplus for the year		**(29,468)**	**45,595**	**30,345**
Total comprehensive income attributable to:				
Members of the entity		(26,468)	45,595	30,345
Total comprehensive income for the year		**(26,468)**	**45,595**	**30,345**

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026
UNAUDITED

	Note	2026	2025	2024
		$	$	$
Assets				
Current Assets				
Cash and cash equivalents	**5**	177,260	212,952	179,226
Trade and other receivables	**7**	1,336	1,444	2,945
Total current assets		**178,596**	**214,396**	**182,171**
Non-current assets				
Financial assets	**6**	346,280	337,576	317,669
Office equipment		212	1,168	-
Total non-current assets		**346,492**	**338,744**	**317,669**
Total assets		**525,088**	**553,140**	**499,840**
Liabilities				
Current liabilities				
Trade and other payables	**8**	10,156	11,739	4,034
Total current liabilities		**10,156**	**11,739**	**4,034**
Total liabilities		10,156	11,739	4,034
Net assets		**514,932**	**541,400**	**495,806**
Equity				
Reserves		(4,505)	(999)	(11,406)
Accumulated surplus		519,437	542,399	507,212
Total equity		**514,932**	**541,400**	**495,806**

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

	Accumulated surplus	Reserves	Total
	$	$	$
Balance at 1 July 2023	484,042	(18,581)	465,461
Surplus for the year	23,170	-	23,170
Other comprehensive income	-	7,175	7,175
Total comprehensive income for the year	**23,170**	**7,175**	**30,345**
Balance at 30 June 2024	**507,212**	**(11,406)**	**495,806**
Balance at 1 July 2024	507,212	(11,406)	495,806
Surplus for the year	35,187	-	35,187
Other comprehensive income	-	10,407	10,407
Total comprehensive income for the year	**35,187**	**10,407**	**45,594**
Balance at 30 June 2025	**542,399**	**(999)**	**541,400**
Balance at 1 July 2025	542,399	(999)	541,400
Surplus for the year	(22,962)	-	(22,962)
Other comprehensive income		(3,506)	(3,506)
Total comprehensive income for the year	**(22,962)**	**(3,506)**	**(26,468)**
Balance at 30 June 2026	**519,437**	**(4,505)**	**514,932**

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

	Note	2026	2025	2024
		$	$	$
Cash flow from operating activities				
Receipts from related parties		-	-	-
Donations and Other Income received		82,968	90,654	46,014
Payments to suppliers, employees and others		(119,081)	(58,999)	(30,223)
Finance income		9,645	23,147	29,379
Net cash provided by operating activities	**10(b)**	**(26,468)**	**54,802**	**45,170**
Cash flow from investing activities				
Proceeds from sale of investments		-	-	-
Purchases of investments		(6,609)	(21,076)	(26,251)
Net cash used in investing activities		**(6,609)**	**(21,076)**	**(26,251)**
Net increase in cash and cash equivalents		(35,692)	33,726	18,919
Cash and cash equivalents at beginning of financial year		212,952	179,226	160,307
Net cash and cash equivalents	**10(a)**	**177,260**	**212,952**	**179,226**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover eviDent Foundation Limited as a single entity. eviDent Foundation Limited is a company limited by guarantee, incorporated under the *Corporations Act* 2001.

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the directors' opinion, the company is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and requirements to prepare and distribute financial statements to the members of eviDent Foundation Limited. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of eviDent Foundation Limited.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

(a) Income Tax

The company has been granted exemption from income tax under Subdivision 50-B of the Income Tax AssessmentAct 1997; accordingly, no provision for income tax has been made.

(b) Revenue

The company has determined that all income that it receives is recognised as income of not-for-profit entities in accordance with AASB 1058.

Interest revenue

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

Fundraising and donations

Fundraising and donations collected are recognised as revenue when the company gains control of the funds.All revenue is stated net of the amount of goods and services tax (GST).

(c) Cash and Cash Equivalents

Cash and short-term deposits in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less. For the purposes of the Statement of Cash Flows,cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Financial Instruments

Fair Value:

The fair values of assets and liabilities, the fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form.

The aggregate fair values and carrying amounts of the Company's financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the notes to the financial statements.

After initial recognition these are measured at amortised cost using the effective interest method.

Impairment of financial assets

AASB 9 Financial Instruments' impairment requirements use more forward-looking information to recognise expected credit losses, other than for trade and other receivables, where the loss allowance is the expected lifetime credit losses. The Company has assessed the impairment on its receivables and has concluded that no allowance is necessary.

Classification of financial liabilities

The Company's financial liabilities include trade and other payables. Such financial liabilities are initially measured at fair value and are subsequently measured at amortised cost using the effective interest method.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire, or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer ofnon-cash assets or liabilities assumed, is recognised in profit or loss.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GSTincurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(f) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Investments and other financial assets

Investments and other financial assets, other than investments in associates, are initially measured at fair value.Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the company has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Financial assets at fair value through profit or loss

Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either:(i)held for trading, where they are acquired for the purpose of selling in the short-term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

Financial assets at fair value through other comprehensive income

Financial assets at fair value through other comprehensive income include equity investments which the company intends to hold for the foreseeable future and has irrevocably elected to classify them as such upon initial recognition.

Impairment of financial assets

The company recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the company's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

For financial assets mandatorily measured at fair value through other comprehensive income, the loss allowance is recognised in other comprehensive income with a corresponding expense through profit or loss. In all other cases, the loss allowance reduces the asset's carrying value with a corresponding expense through profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12months after the reporting period. All other liabilities are classified as non-current.

(i) Accounting Standards issued but not yet effective and not adopted early:

Certain new and revised accounting standards have been issued but are not effective for the accounting period ended 30 June 2025.

The following accounting standards have not been applied to these financial statements. The Company is reviewing its existing policies and assessing the potential implications of the accounting standard which includes:

AASB 2021-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current.

AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

NOTE 2: CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The Company evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

	2026	2025	2024
	$	$	$
NOTE 3: REVENUE FROM CONTINUING OPERATIONS			
Revenue			
Donations received	2,369	8,790	-
Donations received and Fundraising events	-	-	32,346
Partnership Agreement Instalment from ADAVB	80,000	80,000	
	82,369	88,790	32,346
Other revenue			
Dividends received	12,864	12,481	21,916
Interest income	287	258	288
Other income	390	0	0
	13,541	12,739	22,204
NOTE 4: AUDITOR'S REMUNERATION			
Remuneration for the auditor for:			
- auditing or reviewing the financial report	0	0	0
	0	0	0
NOTE 5: CASH AND CASH EQUIVALENTS			
Cash at bank and cash on hand	177,260	212,952	179,226
	177,260	212,952	179,226
NOTE 6: FINANCIAL ASSETS			
Financial assets at fair value through other comprehensive income	345,739	337,576	317,669
	345,739	337,576	317,669
NOTE 7: TRADE AND OTHER RECEIVABLES			
Current			
Amount Receivable from the Parent Entity	0	0	0
Other receivables	1,336	1,444	2,945
	1,336	1,444	2,945
NOTE 8: TRADE AND OTHER PAYABLES			
Current			
Accrued expenses	11,096	11,739	4,034
	11,096	11,739	4,034

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

NOTE 9: CAPITAL MANAGEMENT

The company is a company limited by guarantee and its sole source of funding is retained profits. The finance and audit committee operates under policies approved by the board of directors. Risk management policies are approved and reviewed by the board on a regular basis. These include credit risk policies and future cash flow requirements. The company's policy is not to have any borrowings and accordingly its liabilities and commitments are solely trade payables. Management effectively manages the entity's capital by assessing the entity's financial risks and responding to the changes in these risks and in the market. The company seeks to make profits each financial year. Profit provides capital and cash flow to enable the company to fund its operation.

NOTE 10: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2026	2025	2024
	$	$	$
Cash and cash equivalents	177,260	212,952	179,226

(b) Reconciliation of cash flow from operations with surplus after tax	2026	2025	2024
	$	$	$
Surplus after income tax	(26,468)	45,595	30,345
Adjustments for:			
Changes in assets and liabilities:			
Increase/decrease in trade and other receivables	-	1,864	13,668
Decrease/increase in trade payables	(1,583)	7,706	862
Increase/decrease in prepayments	(108)	(363)	295
Net cash from operating activities	(28,159)	54,802	45,170

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026
UNAUDITED

NOTE 11: MEMBERS' GUARANTEE

The company is limited by guarantee. If the company is wound up the Constitution states that each member is required to contribute a maximum of $5 towards meeting any outstanding obligations of the entity. As at 30 June 2025 there was one member.

NOTE 12: EVENTS AFTER THE REPORTING DATE
No matters or circumstances have arisen since the end of the financial period, which significantly affected or may affect the operations of the company.

NOTE 13: CONTINGENT LIABILITIES
At reporting date for the period ending 30 June 2025, there are no contingent liabilities.

NOTE 14: COMPANY'S DETAILS
The registered office and principal place of business of the company is:
Level 3, 10 Yarra Street
South Yarra VIC 3141

DIRECTORS' DECLARATION

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

1. The financial statements and notes, as set out on pages 11 to 22, are in accordance with the Australian Charities and Not-for- Profits Commission Act 2012 and:
- comply with the Accounting Standards applicable to the company; and
- give a true and fair view of the financial position as at 30 June 2026 and of the performance of the company for the year ended on that date of the company in accordance with the accounting policies described in NOTE 1 of the financial statements.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Dr Stephen Cottrell
Chair

Dated 19 October 2026

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

I, Stephen Cottrell being the person in charge of the preparation of the accompanying accounts of the eviDent Foundation, being the Statement of Profit or Loss and Other Comprehensive Income and Statement of Financial Position of the eviDent Foundation for the year ended 30 June 2026 state that to the best of my knowledge and belief such accounts present fairly the state of affairs of the Company as at 30 June 2026 and of its results for the year then ended.

Dr Stephen Cottrell
Chair

Dated 19 October 2026

Thank you to our donors

Every contribution, no matter how large or small, helps strengthen the work of the eviDent Foundation to improve oral health outcomes and advance evidence-based care across the community.

The eviDent Foundation Board and Management extend their sincere appreciation to all donors for their invaluable support throughout the year.