

ANNUAL REPORT

2021/22



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ACN 152 078 487

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

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.

Feedback

We welcome feedback on this annual report, and on our operations and conduct more generally. Please send any feedback to ask@evident.net.au or write to: eviDent Foundation Board, PO Box 9015, South Yarra, Vic, 3141.

eviDent Foundation

PO Box 9015, South Yarra, VIC, 3141

Tel: 03 8825 4600

Email: ask@evident.net.au

Web: evident.org.au



CHAIR'S REPORT

As with many groups operating in the For Purpose sector, we as a charitable Foundation still face many challenges. The COVID pandemic and now other world events continue to impact upon local and global economies which in turn impact upon the philanthropic world.

Despite the economic challenges that we face, eviDent is moving in a positive direction. COVID has continued to restrict some fund raising activities, however a number of activities have gone ahead. Of note was the Reach the Peak fund raising walk which managed to raise over \$15,000. A great result and my deep gratitude goes out to all the walkers.

eviDent research projects continue to be developed and rolled out. I would like to mention one particular project which I felt was significant in respect to its' impact on Government policy. The "Impact of COVID-19 on Dental Service provision: An analysis of the Australian Child Dental Benefit Schedule" provided clear and concise data that convinced the Victorian Government to allow dentists to see patients with chronic conditions rather than just acute problems during the lockdown of 2021.

A recent article in the Journal of Dentistry (2021) ranked eviDent third in completed studies globally and fourth in total

publications out of 24 research networks globally. This is a remarkable achievement when you consider the size and youth of our research network.

It was pleasing to see a Memorandum of Understanding being signed with Adelaide University School of Dentistry. This will help us further expand the research network and academic resources.

On behalf of the Board, I acknowledge with sincere gratitude, the generosity of the Australian Dental Association Victorian Branch who continue to provide in-kind support in addition to a very generous donation this year.

I would like to thank the eviDent Board, DPBRN Committee, other Committee members, our CEO and ADAVB support staff for all their help and positivity over the year. As we enter the "new normal" we are well placed to seize opportunities as they arise. I hope to see more colleagues become involved with eviDent; I still feel there is a lot of untapped interest and talent out there.

Dr Stephen Cottrell
Chair

"I have been fortunate to be involved with eviDent since its' inception. It has been a privilege to work with a team of dedicated and enthusiastic directors and support staff; without their dedicated support we would not be where we are today. So where are we today after ten plus years, eviDent is now recognised internationally as a leader in dental practice based research. Our network has grown to involve other States in Australia and we have conducted research that has had an impact on clinical decision making and government policy decisions. All this has happened in a relatively short period time, with a limited budget, a fairly small research group and the impacts of COVID. eviDent will continue to grow and continue to be a significant contributor within the dental research arena." Dr Stephen Cottrell

BOARD AND COMMITTEE 2021/22

Board

Dr Stephen Cottrell, Chair
Dr Jan Tennent, Vice Chair
Dr Jeremy Sternson, Treasurer
Dr Denise Addison (aka Bailey)
Prof Stuart Dashper
Dr Nadia Dobromilsky
Mr Kenneth Harrison AM
Dr Anne Harrison

Dental Practice Based Research Network Committee

Dr Tony Robertson, Co-Chair
Dr Rita Hardiman, Co-Chair
Dr Jeremy Sternson, Vice Co-Chair
Dr Jaafar Abduo
Dr Antonio Celentano
A/Prof Nicola Cirillo
Dr Jodie Heap
Dr Tracey Huntley
Clinical A/Prof Mark Evans
A/Prof Rachel Martin (resigned June 2022)
Dr Sabine Selbach (appointed September 2021)
A/Prof Santosh Tadakamadla (appointed June 2022)
Dr Timothy Stolz (resigned February 2021)

Finance and Audit Committee

Dr Jeremy Sternson, Chair
Dr Felicity Wardlaw, Vice Chair
Mr Tan Nguyen

Development Committee

Mr Kenneth Harrison AM, Chair
Dr Parul Marwaha, Vice Chair
Ms Karen Escobar
Ms Tara Lupus
Dr Rachele Welti
Dr Gavin Quek (appointed June 2021)
Ms Meaghan Quinn (ex-officio)

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
- 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
- Evaluating health programs and processes to prevent or control dental and oral disease
- Training health professionals and carers in methods of controlling dental and oral disease
- Developing and implementing cooperative and cross-disciplinary approaches to the treatment and prevention of 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.

GENERAL REVIEW

Key items of note during the period 1 July 2021 to 30 June 2022 are:

- ▶ eviDent Foundation celebrated its 10th birthday
- ▶ Fundraising activity was once again impacted by COVID-19
- ▶ An Umbrella Research Agreement was signed with the University of Adelaide
- ▶ Dr Sabine Selbach was appointed to the DPBRN Committee
- ▶ Dr Gavin Quek was appointed to the Development Committee
- ▶ Drs Stephen Cottrell and Jeremy Sternson were re-appointed as Chair and Treasurer, and Dr Jan Tennent was appointed as Vice Chair
- ▶ The terms for office-bearer positions were extended to six years and the renewal of Director appointments was aligned with office bearer terms
- ▶ Perpetual was engaged to manage eviDent's investment portfolio
- ▶ The 2022-24 Strategic Plan was approved
- ▶ The Evidence Booster Grant was launched on 1 June
- ▶ Policies EP003, EP04, and EP011 were reviewed
- ▶ A submission was made in response to the Australian Medical Research and Innovation Strategy 2021-2026 and the related Australian Medical Research and Innovation Priorities consultation
- ▶ Project 001, Evaluation of eviDent: Deferred
- ▶ Project 002, A five-year retrospective assay of implant complications in private practice: complete
- ▶ Project 003, Molar Incisor Hypomineralisation: complete
- ▶ Project 004, The PREVENT study: understanding the relationship between general prescribing and xerostomia: complete
- ▶ Project 005, Children's dental program: complete
- ▶ Project 006: Diagnosis, treatment and maintenance of periodontal patients by general dentists: complete
- ▶ Project 007, Understanding the relationship between dental professionalism and preferred provider status: complete
- ▶ Project 008, Investigation of the longevity of anterior resin bonded bridges: developed Resin Bonded Bridges Guidelines, available for download from www.evident.org.au/images/Guidelines_Resin_bonded_bridges.pdf
- ▶ Project 009, Evaluation of the health promoting practices pilot project: complete
- ▶ Project 010, Children's dental program: Expanded scope
- ▶ Project 011, OHP's knowledge and beliefs about the potential causes of oral cancer: complete
- ▶ Project 012, Diet advice in the dental setting: complete
- ▶ Project 013, Oral cancer risk test: complete
- ▶ Project 014 did not proceed
- ▶ Project 015, Say ahhh – what to GPs, dentists and community pharmacists do about bad breath?: complete
- ▶ Project 016, Body dysmorphic disorder – a practice-based study: complete
- ▶ Project 017, Facilitators and barriers to oral health for children with cardiac conditions: deferred
- ▶ Project 018, Dental health attitudes in young adults aged 15-25 years with diabetes mellitus: complete
- ▶ Project 019, iDENTify: complete
- ▶ Project 020, Implant complications in private practice – a prospective study: recruited a PhD candidate to join the project team
- ▶ Project 021, Newcastle oral health promotion (outcome and value) pilot: data collection complete and commenced data analysis
- ▶ Project 022, Impact of Covid-19 on dentistry in Australia: published The COVID-19 pandemic and its global effects on dental practice. An International survey in the Journal of Dentistry, Volume 114, November 2021
- ▶ Project 023, Impact of Covid-19 on dental service provision – analysis of the Australian Child Dental Benefits Schedule: published Impact of COVID-19 on the provision of paediatric dental care: Analysis of the Australian Child Dental Benefits Schedule in Community Dentistry and Oral Epidemiology, Volume 49, Issue 4
- ▶ Project 024, Diagnosis performance of digital radiography and 3D cone beam computed tomography: completed practitioner recruitment and commenced data analysis
- ▶ Project 025, Knowledge, attitude, practices and confidence of dentists performing dental treatment around the world during Covid-19 outbreak: closed survey and commenced data analysis
- ▶ Project 027, Normalising oral health in alcohol and other drug recovery services (NORMAD) – empowering clients and service providers: submitted a successful ACFF Community Grant application
- ▶ Project 028, Stress and burnout amongst Australian dental practitioners: received a \$5000 grant from VMIAL
- ▶ Project 029, Prescribing of antibiotics and opioids by Victorian dentists during COVID-19: closed survey and commenced data analysis
- ▶ Project 030, Effectiveness of pre-treatment music interventions in managing anxiety in the dental setting: practitioner recruitment commenced
- ▶ Project 031, Dental practice acquired SARS-Cov-2 infections in Victoria 2020/21: recruitment closed and data analysis commenced
- ▶ Project 032, The use of silver diamine fluoride by Australian dental professionals: survey open for responses.



TREASURER'S REPORT

The terms of reference for the Finance and Audit Committee are to assist and advise the eViDent Foundation with:

- Matters relating to budget;
- Oversight of the integrity of the financial statements;
- Compliance with applicable laws and regulatory requirements;
- Internal audits;
- Monitor the effectiveness and independence of the external auditor;
- Resource allocation, investments and effective management of financial and other risks.

The Finance and Audit Committee met twice during the financial year.

As with the majority of charities in Australia, and Victoria in particular, 2021/22 has been a challenging year. The Foundation acted quickly when COVID hit, and adjusted its budget, strategy and risk management inventory to reflect the impact of COVID.

Completion of the ATO's Review Worksheet for Income Tax Exempt Charities confirmed eViDent's tax status remains unchanged.

The eViDent Foundation and Australian Dental Association Victorian Branch Inc undertook a joint audit tender. The AGM re-appointed Crowe Australasia as auditors for the eViDent Foundation for 2021/22.

An investment portfolio has been established with Perpetual using the generous donation from the Australian Dental Association Victorian Branch. eViDent's growth and future sustainability will be greatly improved because of this.

I would like to thank the Committee for their ongoing contributions, expertise and generously donating their time.

Dr Jeremy Sternson
Treasurer

“This year I have been especially proud to be a part of the eViDent Foundation Board. The valuable projects completed in the last year on Covid-19 related matters helped the ADAVB advocacy to allow dentists to use their autonomy and start treating patients again. eViDent didn't stop there, with a number of projects on the go at the moment focussing on the aftershocks of Covid-19 and working to ensure that the oral health of all Australians is not compromised. The research is being recognised worldwide with eViDent being one of the most efficient dental research supporting foundations in the world. Our latest fundraising walk proved to be another huge success and will help support another two projects. Our effective management strategies and an excellent team, led by our CEO, have helped us weather the Covid storm and end up in a better place.” Dr Jeremy Sternson



DPBRN COMMITTEE CO-CHAIR REPORT

The eviDent DPBRN Committee's terms of reference are to: Encourage the conduct of evidence-based dental practice in Victoria by:

- supporting collaborative practice-based dental research that makes a difference to health outcomes and experiences of care in areas in which the network has expertise and experience;
- providing practices with the opportunity to engage in research, and access research expertise and other development opportunities;
- providing researchers with access to practitioners' expertise and a practice base; and
- actively disseminating research network findings to network members and to relevant policy-makers.

During the 2021/22 year, the major activities of the eviDent DPBRN Committee were:

- Nine new Chief Investigators were recruited (27 recruited to date);
- Eight Associate Investigators recruited (87 recruited to date);

- One Research Collaborators recruited (26 recruited to date);
- One new Research Affiliates were recruited (Six recruited to date);
- Dr Sabine Selbach was appointed to the Committee;
- Workshops were held with South Australian dental practitioners to help develop projects and expand the network into South Australia;
- Nine project proposals were considered, four of which were approved, and more information was requested from two.

We would like to thank the members of eviDent and their project teams for their continued commitment and diligence over the past 12 months. We would also like to acknowledge the work and commitment of the committee members.

Dr Tony Robertson and Dr Rita Hardiman
Co-Chairs



CBA AND WESTPAC REFERRAL

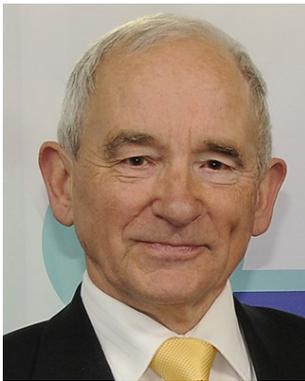
eviDent is a referral partner of Commonwealth Bank and Westpac to bring banking discounts and benefits to our supporters. You can access discounts and benefits on a wide range of Commonwealth Bank and Westpac everyday banking products and services, such as loans, credit cards and bank accounts.

Find out more at evident.org.au/get-involved/corporate-partnership.

CommonwealthBank



Westpac



DEVELOPMENT COMMITTEE CHAIR REPORT

The terms of reference for the Development Committee are to:

- Help eviDent staff to develop a fundraising strategy and recommend to the Board for approval
- Help eviDent staff to ensure the fundraising strategy is implemented, providing assistance and advice where required
- Monitor and evaluate the fundraising plan
- Provide assistance to the Board and staff about fundraising, sponsorship and development of new projects and initiatives
- Identify and recommend suitable funding opportunities
- Assist with the development and production of marketing and promotional materials related to fundraising and sponsorship initiatives.

The Development Committee met once during the financial year. Dr Gavin Quek joined the Committee late in the financial year and we look forward to his valuable contributions in the coming year.

We continue our valuable association with Westpac and Perpetual Trustees and thank them for their continuing support, which has enabled valuable research into key areas that will result in very positive health outcomes for the community.

A record number of practices signed up to partner with eviDent for Mouthguard March, along with our Ambassadors: Melbourne Football Club, Melbourne Rebels and Tribute Boxing.

Reach the Peak was held with a dedicated team of eight, who raised \$15,441 – an outstanding effort from the team and their supporters.

\$5 from every ticket sold for the Australian Dental Association Victorian Branch's Social Dinner on 25 June was donated to the eviDent Foundation.

More information about the fundraising highlights can be found on pages 10–11.

We look forward to intensifying our activities and working with our existing and new partners, as well as Foundations and Trusts to translate oral health research into better general health for all Australians.

I would like to thank the Committee for their ongoing contributions, expertise and generously donating their time and encourage you to continue your valuable contributions.

Mr Kenneth Harrison AM
Chair

“A sincere thanks to all the loyal supporters of eviDent’s mission to engage in meaningful, high impact dental health research aimed at improving the general health of our community. Our achievements to date witness the value of your support and trust you place in us, and we look forward to great achievements in future with our continuing partnership.”
Mr Kenneth Harrison AM

FUNDRAISING HIGHLIGHTS



TEA FOR TEETH

Nothing you wear is more important than your smile, and the impacts of oral disease are significant but often overlooked.

The impact of oral disease on people's everyday lives is subtle and pervasive, influencing eating, sleep, work and social roles. The prevalence and recurrences of these impacts are a silent epidemic.

Thank you to those who took a sip to save a smile during August, by participating in Tea for Teeth.

A particular note of appreciation goes to the Victorian Oral and Facial Surgeons, which generously paid for the full cost of the host kits so that all proceeds from Tea for Teeth go directly towards continuing the eViDent Foundation's work of

funding practice based research projects, and promoting the prevention and control of oral disease.

Thanks also goes to our Tea for Teeth Ambassador, A/Prof Matt Hopcraft.



MOUTHGUARD MARCH

Custom-fitted mouthguards made by a dentist, dental prosthetist or dental technician provide the best protection against injuries because of their close fit and comfort, cushioning effect to minimise the risk of injury to teeth, gums and jaw and long-lasting durability in a wide variety of designs.

The cost of a dental injury is likely to be significantly higher than the cost of a custom-fitted mouthguard. Rebates may be available to those with private health insurance extras cover.

Sport and leisure activities are the most common cause of dental injuries, including:

- Cycling, skateboarding and scooter riding accidents account for about 44 per cent of dental injuries.
- Football, boxing, basketball, netball, cricket, hockey and soccer account for up to 14 per cent of dental injuries.
- Any sport where contact with equipment, collision with other players or falling is possible carries a risk of dental injury.

Sports are the most common cause of injury to adolescents and young adults requiring a hospital visit, accounting for 20.9 per cent of accidents.

Only 36 per cent of Australian players wear a mouthguard when playing competitive sport, and even less wear one during training sessions. Injuries to the mouth and jaw are some of the most common injuries that occur during sport, including a broken jaw, cuts to the mouth, chipped, broken and knocked out teeth!

We remind patients about our Hygiene and mouthguard so

that you can play it safe! Download at any time from evident.org.au/oral-health-information.

We extend our appreciation to the participating 2022 Mouthguard March practices who provided the safest protection from injury for their patients playing sport and donated funds to support the work of the eViDent Foundation:

- Dentist on Centre
- Altona Pines Dental
- Anglehouse Orthodontics
- Ballarat Dental Group*
- Bite Size Paediatric Dentistry
- Boroondara Family Dentist
- BT Dental*
- Camberwell Children's Dentistry
- Command Mouthguards
- Corio Central Dental
- Creative Dental Haus
- Daintree Family Dental Clinic
- Dental Health Care Associates*
- Dentists of Hawthorn
- DMJ Dental Prosthetics
- Dr Mark's Hygiene
- Eltham Family Dental*
- Greensborough Plaza Dental
- Grovedale Dental Clinic
- Happy Smile Dental*
- Hawksburn Village Dental
- Hawthorn Dentist
- Hoppers Crossing Family Dentist
- Horsham Dental Group
- Ivory Dental Clinic
- Kenyon-Smith Denture Clinic
- Kilmore Dental & Specialist Centre
- Landale Dental
- McCrae Dental
- Melbourne Dental Group*
- Myers Dental*
- Mornington Dental
- Quadrant Dentistry*
- Relax Dental Care
- Rutherford Dental*
- Sea Breeze Dentistry
- Signature Smile Studio
- Smile 4 U
- Smile House
- Springs Dental Group
- Sweet Smile Dental Clinic
- Templestowe Dental Group
- The Smile Place Mount Eliza*
- The Quay Family Dental
- Today's Dental Surgery*
- Totally Teeth Endeavour Hills
- Trower Dental
- Warrally Family Dental Surgery
- Wyndham Village Dental

* Extended to include April

Ambassadors

We extend our appreciation to our Ambassadors, Melbourne Rebels, Melbourne Football Club and Tribute boxing for supporting our campaign and increasing the awareness of the importance of properly fitted mouthguards.

REACH THE PEAK FOR HEALTHIER TEETH

Over the Anzac Day long weekend, the eViDent Reach the Peak team put on their hiking boots and carried their shelter, food, water and clothes in packs on their backs for three days along the Grampians Peaks Trail to raise much needed funds for the eViDent Foundation.

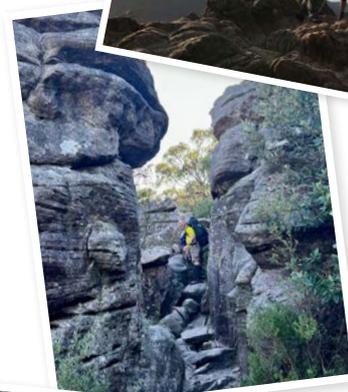
We could not have asked for a better bunch of hikers doing their utmost to raise vital funds for the eViDent Foundation while pushing themselves to their personal and physical limits.

Post-covid recovery, post-motorbike accident recovery and shoes that needed to be strapped with tape just hours into day one, so that the soles did not fall off, could not stop this determined team. It was a great testament to good humour and gutsy determination, despite Dr Sternson insisting that it was 'just one more hill...' when the final incline looked impossible towards the end of the last day.

Those who we met along the way were so inspired by the efforts of our trekkers, knowing the enormity of the challenge firsthand, and even more impressed that it was all for charity!

The team's inspiring efforts have so far raised over \$15,441 to help fund vital research through eViDent's Dental Practice Based Research Network.

A HUGE thanks and congratulations to the amazing eViDent walkers who completed their incredible hike along the Grampians Peaks Trail.



"Firstly I would like to thank all the researchers, staff and benefactors for their contributions this year under trying circumstances. I continue to be amazed with what eViDent can achieve. As a director, I strive to ensure the Foundation supports top level evidence based research to assist clinicians, like myself, to provide best practice care for their patients. I would like to congratulate the eViDent Foundation for another fantastic year. In the challenging times of the COVID-19 pandemic eViDent has continued its mission and highlighted its ability to support relevant clinical practice research by undertaking three COVID-19 related research projects. I am looking forward to these reports which will provide valuable information on impact of COVID-19 on dentistry in Australia."

Dr Nadia Dobromilsky

RESEARCH HIGHLIGHTS



019 IDENTIFY: EARLY IDENTIFICATION OF TYPE 2 DIABETES & PRE-DIABETES IN THE ORAL HEALTHCARE SETTING

Type 2 diabetes (T2D) is the fastest-growing chronic condition in Australia, increasing at a faster rate than other chronic diseases such as heart disease and cancer.

People with diabetes have an increased risk of developing a number of serious health problems. Diabetes affects nearly every organ in the body causing disability and life-threatening health problems. Oral health patients with poorly controlled diabetes experience far greater periodontal problems and poorer treatment outcomes, eventually leading to tooth loss, compared to those who keep the blood sugar within normal limits.

The starting point for living well with diabetes is early diagnosis. Oral health practices offer a good setting for the chance discovery of patients' undiagnosed medical issues, as they are likely to encounter asymptomatic patients with pre-T2D or T2D.

This study aimed to:

- Describe the knowledge, attitudes and practices of Oral Health Professionals (OHPs) around diabetes

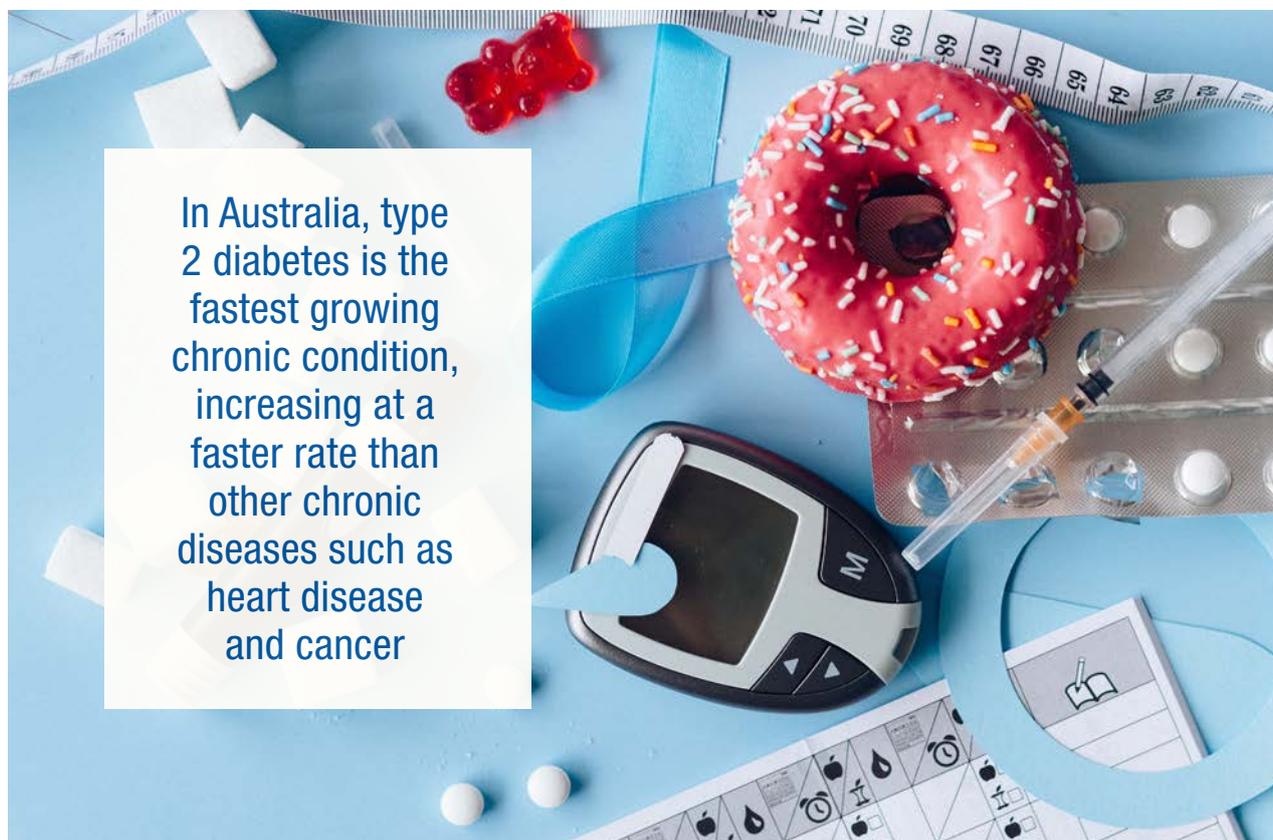
identification, management and patient referral

- Develop and test a formal protocol and clinical guideline for dentists to identify patients with suspected undiagnosed pre-diabetes/diabetes, which can be readily integrated within the scope of daily practice
- Evaluate the overall economic justification of screening for diabetes and prediabetes using AUSDRISK among high-risk individuals in the dental setting

Findings from this study demonstrated that:

- OHPs have an important role in T2D prevention and identification
- T2D screening programs in an oral healthcare setting is well accepted and effective
- OHPs have an overall fair knowledge about T2D and positive attitudes to screenings
- Cost and effectiveness of the program could be improved if targeted to populations with increased risk of T2D.

Read findings from this study at: doi.org/10.1186/s12913-021-06756-y



022

IMPACT OF COVID-19 ON DENTISTRY IN AUSTRALIA

Dentistry all around the world has been greatly impacted by the COVID-19 pandemic and it is timely to examine how dental practitioners have managed this. The aim of this study is to evaluate the impact of the COVID-19 pandemic on dental practice in Australia, for comparison with other countries around the world.

This study is a collaboration with the World Health Organisation Collaborating Centre for Epidemiology and Community Dentistry in Milan, Italy, with researchers from a number of countries collecting similar data that will then allow comparative analysis.

The project found:

- Oral health service provision globally has not been significantly affected by COVID-19, although access to routine dental care was reduced due to country-specific temporary lockdown periods.
- While the dental profession has been identified at high-risk, the reported rates of COVID-19 for dental professionals were not significantly different to those reported for the general population in each country.
- These findings may help to better plan oral health care for future pandemic events.



025

QUALITATIVE STUDY EXPLORING GENERAL DENTAL PRACTITIONERS' VIEWS OF MOLAR INCISOR HYPOMINERALISATION AND ITS MANAGEMENT IN UK AND AUSTRALIA

Molar incisor hypomineralisation (MIH) was first defined as a distinct clinical entity in 2001. MIH is a common dental condition leading to qualitative enamel defects that presents in childhood as a result of abnormal development of the teeth. Areas of well demarcated hypomineralised enamel affect one or more first permanent molar teeth. The affected enamel is porous and weakened leading to increased susceptibility to caries, sensitivity and post-eruptive breakdown on eruption and exposure to masticatory forces. The condition can also cause opacities/ discolouration, sensitivity and less commonly structural loss on anterior teeth.

Children with MIH affected teeth can be impacted both functionally, aesthetically and psychosocially. Management of this condition presents several challenges to the dental team as there is limited evidence to support whether to restore or extract these teeth. MIH clinical guidelines have been published by expert groups such as European association of paediatric dentistry (EAPD). However, management of the condition is thought to vary considerably both within and between countries. Societal, cultural and health service factors are thought to impact treatment approaches in different settings and locations.

This study aims to explore knowledge and attitudes of general dental practitioners in the UK and Australia regarding their views and experiences of managing MIH), compare findings and determine challenges and barriers to care and treatment planning from a general dental practitioners' (GDPs) point of view from two different countries.

Preliminary findings found:

- several difficulties, such as financial implications, multidisciplinary care and clinical decision making, were barriers to effectively managing MIH by GDPs in primary care
- in the private sector in Australia, efficient and effective relationships between general dentists and specialists were reported seemingly stemming from clinician driven informal networks and mutually beneficial referral relationships
- in the public sector in Australia and NHS in the UK the more formal specialist referral process led to a sense of relinquishing care with an apparent disconnect between referral and outcome which was exacerbated by long waiting times.

027 NORMALISING ORAL HEALTH IN ALCOHOL AND OTHER DRUG RECOVERY SERVICES (NORMAD): EMPOWERING CLIENTS AND SERVICE PROVIDERS

The effects of alcohol and drugs on oral health are not well recognised. They affect the bone and soft tissue structures supporting the teeth resulting in premature tooth loss and gum disease which are exacerbated by drug replacement therapies such as methadone. The result is reduced ability to eat, speak and socialise which causes embarrassment and impacts on employment opportunities. Poor oral health is also linked to other health problems such as diabetes, heart disease and stroke.

In Australia, alcohol and other drug (AOD) recovery services offer multidisciplinary care to people who are using, abstaining or on the road to recovery. Most AOD service providers and clients have low levels of oral health awareness. Interventions to improve oral health literacy and practice are needed.

The aim of this study is to normalise oral health care as part of alcohol and other drugs (AOD) recovery at First Step,

an addiction treatment centre in St Kilda, by increasing the oral health knowledge of its clients and service providers (addiction medicine GPs, mental health nurses, psychologists, psychiatrists, lawyers, case co-ordinators, peer workers, reception workers and local oral health care providers) and enabling clients to improve their oral health care.

It is anticipated this project will:

- Increase awareness of importance of oral health
- Support First Step clients in their first steps towards good oral health
- Provide First Step staff with the right tools to screen and identify oral health risks to facilitate interventions and referrals
- Increase awareness and use of available oral health services
- Support First Step clients to maintain good oral health.

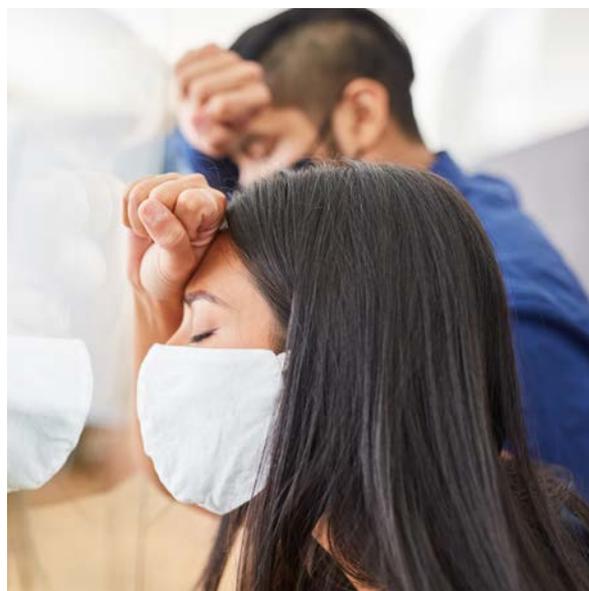
028 STRESS AND BURNOUT AMONGST AUSTRALIAN DENTAL PRACTITIONERS

The dental profession has long been regarded as having high levels of professional stress and burnout, however the mental health of Australian dental practitioners has been studied sporadically over the past few decades.

The past two years has placed significant pressure on dental practitioners who have had to work with the uncertainty of an airborne virus in a work environment that routinely generates aerosols, with an expected increased risk of transmission of COVID-19. At various times, dental services have been restricted by governments, contributing to increased stress for dental practitioners working in the private sector whose livelihood has been disrupted, and moral stress for all practitioners who have been unable to provide necessary health care for their patients. Stress and burnout symptoms are likely to affect the quality of care that dental practitioners provide and may prevent practitioners from working at all.

The project aims to explore the social, work and mental health effects experienced by dental professionals in Australia, and to examine factors that promote good mental health and risk factors that contribute to poorer mental health.

It is anticipated this project will provide a better understanding of the prevalence and impact of stress and burnout in the dental profession that will be used to help develop and target support programs for dental professionals.



029

PRESCRIBING OF ANTIBIOTICS AND OPIOIDS BY VICTORIAN DENTISTS DURING COVID-19

Antibiotic resistance and the opioid crisis are two well established public health issues. A study assessing Australian dental prescribing during the period of restricted dental services during January-June 2020 showed a reduction in prescribing during the periods of lockdown, but a significant increase was seen as soon as dental restrictions eased.

While the trends in dental prescribing have been determined during the periods of restricted dental services, it is not known how the restrictions affected dentists practising during the periods of restricted dental services when no aerosols were permitted to be generated.

The aim of the project was to assess the factors influencing the increased prescribing of antibiotics and opioids by dentists since the start of the COVID-19 pandemic.

Preliminary findings show:

- Reduced access/suspended routine dental care is associated with an increase in the use of antibiotics

- Workplace factors, e.g. time limitations, restriction on procedures, patient expectations, all influence prescribing decisions
- In the context of antibiotic resistance, providing appropriate and timely dental care is critical to tackling the problem.



030

EFFECTIVENESS OF PRE-TREATMENT MUSIC INTERVENTIONS IN MANAGING ANXIETY IN THE DENTAL SETTING

Dental anxiety is common in the general population and has been identified as a barrier to people accessing timely and appropriate professional dental care. As a result, individuals suffering from dental anxiety frequently present with poorer oral health outcomes, are at increased risk of complications arising from untreated dental disease and at increased risk of chronic disease — all of which contribute to social detachment, reduced self-esteem and a decrease in general well-being.

Listening to music during a dental procedure has been associated with a reduction in the experience of dental anxiety, accompanied by physiological changes such as reductions in heart rate, blood pressure and respiratory rates, but there is a lack of research investigating the effect of music provided pre-treatment or during treatment.

This project will investigate the effect of music timing (i.e. music from the time of being in the waiting room, compared

to music from the commencement of dental treatment) and music choice (i.e. four different genres of sedative music will be offered) on anxiety associated with having restorative dental treatment i.e. dental fillings.

The aim of the project is to explore the effectiveness of pre-treatment music interventions in the management of dental anxiety in general dental practice.

It is anticipated this project will help:

- determine whether music timing and music choice has an effect on anxiety associated with having restorative dental treatment
- determine whether music therapy is effective and could be used as an additional intervention to manage anxiety in the dental setting.

How do you participate? Please email ask@evident.net.au

031 DENTAL PRACTICE ACQUIRED SARS-COV-2 INFECTIONS IN VICTORIA, AUSTRALIA 2020/21

From the outset of the pandemic, the perception has been that the dental profession is at increased risk of workplace acquired COVID-19, however the evidence does not appear to support this, with very few reported cases of transmission in the dental setting in Australia and internationally.

With the emergence of the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) pandemic in early 2020, guidance from the World Health Organisation suggested that transmission was predominantly droplet based, and therefore airborne precautions were recommended for aerosol-generating procedures. The early dental literature suggested that the dental profession was at increased risk of both onward transmission of virus from patient to patient, and also from patient to dental staff given that most dental procedures generate aerosols. It was thought that droplet and aerosol transmission of SARS-CoV-2 were the most important concerns in the dental environment because it is hard to avoid the generation of large amounts of aerosol and droplet mixed with patient's saliva, as well as the potentially infected patient's cough and breathing. As a result, routine dental care was suspended in many countries around the world through concerns of virus transmission via aerosols generated during dental procedures, with a subsequent significant impact on the provision of dental services and ultimately oral health. However, there are very few reports in the international literature of cases of COVID-19 transmission in the dental

practice setting. The Victorian Department of Health has reported on the number of health care acquired SARS-CoV-2 infections since 2020.

The project aims to report on the cases of SARS-CoV-2 infection that occurred in dental practice settings in Victoria, Australia between February 2020 and December 2022, and to describe the circumstances of transmission to improve the understanding of whether the provision of dental care poses a risk to patients or dental practitioners and their staff during periods of uncontrolled community transmission of SARS-CoV-2.

It is anticipated this project will provide a better understanding the risk of SARS-CoV-2 transmission in the dental setting to better inform public policy decisions that impact on oral health.



032 THE USE OF SILVER DIAMINE FLUORIDE BY AUSTRALIAN DENTAL PROFESSIONALS

Silver diamine fluoride (SDF) is a topically applied solution that is approved for use as a treatment for dentine hypersensitivity in Australia. However, off-label use of SDF to arrest and prevent dental caries is increasingly recommended in local and international guidelines.

The aim of this project was to describe the use of SDF by Australian dental practitioners.

Preliminary findings:

A total of 187 responses were received from registered dental practitioners, the majority of whom were dentists

(n=85) or either oral health therapists or dental therapists (n=91). Similar number of participants worked in the public and private sectors, with 35 working in both sectors. Most respondents (n=137, 83.5%) had used SDF in clinical practice. Lack of knowledge was the most common reason cited by those who did not use it but many of them were planning to use SDF in the future. Most respondents who currently use SDF were using it for treating children, but many were also using SDF in adult populations. The most frequently reported concern related to the use of SDF was tooth staining/aesthetics.

DIRECTORS' REPORT

Your Directors present this report on the company for the financial year ended 30 June 2022.

Directors

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

- Dr Stephen Cottrell
- Dr Jan Tennent
- Dr Denise Addison
- Prof Stuart Dashper
- Dr Nadia Dobromilsky
- Dr Anne Harrison
- Mr Kenneth Harrison AM
- Dr Jeremy Sternson

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:

- Rapid translation of research findings into clinical practice
- Improve care coordination
- Provide oral healthcare innovation
- Improve health outcomes for the community.

Strategies

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

- Continue to 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 promotes 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 provision of extensive administrative support by the ADAVB currently keeps costs to a minimum. As the eViDent Foundation's investment fund grows, the Directors expect that it will move to cover its own administrative costs.



“Improving patient care, well-being and safety is at the heart of eViDent’s mission. By connecting research and clinical practice, eViDent plays a vital role in generating new knowledge, new treatments, and research-backed evidence to compel policymakers to create health frameworks that support access for all Australians to the very best oral health care possible. The Board is immensely grateful for the generous financial support of eViDent’s many supporters, in particular the general and specialist dentists in Victoria, to enable eViDent to continue to deliver on its goals.” Dr Jan Tennent

DIRECTORS' REPORT

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 2022, 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 higher if the number specified by the law and shall have no more than nine directors. The eViDent Foundation has elected to have eight directors, made up of the Chair, Vice Chair, Treasurer and five others.

As at 30 June 2022, the Board was to be supported by the following staff:

Ms Meaghan Quinn — (honorary) Chief Executive Officer

Ms Emma Hou — (honorary) Finance Manager

Ms Sophia Ljaskevic — (honorary) Communications Manager

Ms Tamara Mapper — (honorary) Communications and Events Coordinator

Dr Katy Theodore — (honorary) Policy and Research Manager

Auditor's Independence Declaration

The lead auditor's independence declaration for the period ended 30 June 2022 has been received and can be found on page **XX** of the financial report.

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



Dr Stephen Cottrell

Director

Dated 23 August 2022



“The last two and a half years of the COVID pandemic have crystallised the importance of human health research to our societies. The need to understand microbial transmission and infection in real world settings, such as the dental clinic, is key to our safety and health. eViDent is expanding its partnerships across Australia to better address major topics in oral health research. This will determine how we can best provide efficacious prevention and care to our community in safe and appropriate ways and benefit from new technologies. Research is a human centred

endeavour and your involvement has been key to the outcomes we have achieved to date. There is a lot more that we can do and I look forward to your continued collaboration in this vital clinical research.” Professor Stuart Dashper

MEETINGS OF DIRECTORS

The number of meetings of Directors and Board committees held during the financial year and the number of meetings attended by each Director and committee member are:

	Board of Directors		Finance and Audit		Dental Practice Based Research Network		Development	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Dr Jaafar Abduo					4	2		
Dr Denise Bailey	5	4						
Dr Antonio Celentano					4	0		
Prof Nicola Cirillo					4	2		
Dr Stephen Cottrell	5	5						
Prof Stuart Dashper	5	4						
Dr Nadia Dobromilsky	5	4						
Ms Karen Escobar							2	1
Dr Mark Evans					4	3		
Dr Rita Hardiman					4	4		
Dr Anne Harrison	5	0						
Dr Kenneth Harrison AM	5	1					2	0
Dr Jodie Heap					4	4		
Dr Tracey Huntely					4	2		
Ms Tara Lupus							1	1
A/Prof Rachel Martin					4	0		
Dr Parul Marwaha							2	2
Mr Tan Nguyen			2	2				
Dr Tony Robertson					4	3		
Dr Sebine Selbach					3	3		
Dr Jeremy Sternson	5	5	2	2	4	4		
Dr Jan Tennent	5	5						
Dr Felicity Wardlaw			2	2				
Dr Rachelle Welti							2	1
Total	40	28	6	6	43	27	9	5

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2022

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Continuing operations			
Revenue	2	268,558	21,312
Finance income		717	777
Meetings, Projects, Functions, Events		(6,124)	(3,056)
Administration expenses		(47,749)	(11,534)
Other expenses		(2,421)	(3,125)
Surplus before income tax		212,981	4,374
Income tax expense	1(a)	-	-
Surplus for the year		212,981	4,374
Other comprehensive income		(19,076)	-
Total comprehensive income for the year		193,905	4,374
Surplus attributable to:			
Members of the entity		212,981	4,374
Surplus for the year		212,981	4,374
Total comprehensive income attributable to:			
Members of the entity		193,905	4,374
Total comprehensive income for the year		193,905	4,374

The accompanying notes form part of these financial statements.

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	132,428	110,136
Trade and other receivables	5	1,024	3,786
Other financial assets	6	-	100,000
TOTAL CURRENT ASSETS		133,452	213,922
NON CURRENT ASSETS			
Financial assets	7	274,924	-
TOTAL NON CURRENT ASSETS		274,924	-
TOTAL ASSETS		408,376	213,922
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	3,671	3,122
TOTAL CURRENT LIABILITIES		3,671	3,122
TOTAL LIABILITIES		3,671	3,122
NET ASSETS		404,705	210,800
EQUITY			
Reserves		(19,076)	-
Retained earnings		423,781	210,800
		404,705	210,800

The accompanying notes form part of these financial statements.

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	Retained earnings	Reserves	Total
	\$	\$	\$
Balance at 1 July 2020	206,426	-	206,426
Surplus for the year	4,374	-	4,374
Other comprehensive income	-	-	-
Total comprehensive income for the year	4,374	-	4,374
Balance at 30 June 2021	210,800	-	210,800
Balance at 1 July 2021	210,800	-	210,800
Surplus for the year	212,981	-	212,981
Other comprehensive income	-	(19,076)	(19,076)
Total comprehensive income for the year	212,981	(19,076)	193,905
Balance at 30 June 2022	423,781	(19,076)	404,705

The accompanying notes form part of these financial statements.

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Donations and event income received		271,217	28,624
Payments to suppliers and employees		(55,642)	(18,931)
Interest received		717	777
Net cash provided by operating activities	9(b)	216,292	10,470
CASH FLOW FROM INVESTING ACTIVITIES			
Net purchase of investments		(195,099)	(100,000)
Proceeds from investments		1,099	
Net cash used in investing activities		(194,000)	(100,000)
Net increase/(decrease) in cash and cash equivalents		22,292	(89,530)
Cash and cash equivalents at beginning of year		110,136	199,666
Cash and cash equivalents at end of financial year	9(a)	132,428	110,136

The accompanying notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022****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.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 1(g).

(a) Income Tax

The company has been granted exemption from income tax under Subdivision 50-B of the Income Tax Assessment Act 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.

Coronavirus (COVID-19) and going concern

The Coronavirus (COVID-19) pandemic continues to impact both communities and businesses throughout the world, including Australia and the community where the company operates. This pandemic has had a financial impact of the entity in the 2022 financial year with reduced levels of income, however, the company has been able to reduce costs accordingly. This pandemic will continue to have an impact on the company for the 2023 financial year and perhaps beyond. The scale, timing and duration of the potential impacts on the company is unknown, however, the economic uncertainty is not expected to have a significant impact on the company's ability to continue to operate. The directors are continuing to monitor the situation and develop plans to react accordingly. On that basis the directors have prepared the financial report on the basis that the company is a going concern i.e. that there are reasonable grounds to believe that the entity will be able to pay its debts and meet its financial obligations as and when they become due and payable.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022****NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****(b) Revenue (continued)***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.

(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.

(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 of non-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 GST incurred 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022****NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****(f) Comparative Figures**

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

(g) Critical accounting estimates and judgments

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.

(h) 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 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) 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 12 months after the reporting period. All other liabilities are classified as non-current.

(j) 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 2022. The below accounting standard 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.

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
NOTE 2: REVENUE AND OTHER INCOME		
Revenue		
Fundraising Events	25,950	7,206
Donation from ADAVB	234,500	-
Donations received	8,108	14,106
	268,558	21,312
NOTE 3: AUDITOR'S REMUNERATION		
Remuneration of the auditor for:		
- auditing or reviewing the financial report	2,750	2,700
	2,750	2,700
NOTE 4: CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	132,428	110,136
	132,428	110,136
NOTE 5: TRADE AND OTHER RECEIVABLES		
Current		
Amount receivable from the parent entity	6	2,222
Other receivables	1,018	1,564
	1,024	3,786
NOTE 6: OTHER FINANCIAL ASSETS		
Term Deposits	-	100,000
	-	100,000
NOTE 7: FINANCIAL ASSETS		
Financial assets at fair value through other comprehensive income	274,924	-
	274,924	-
NOTE 8: TRADE AND OTHER PAYABLES		
Current		
Accrued expenses	3,671	3,122
	3,671	3,122

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

NOTE 7: RELATED PARTIES

Parent Entity

The parent entity of eviDent Foundation Ltd is the Australian Dental Association Victorian Branch Incorporated ('ADAVB'). Australian Dental Association Victorian Branch Incorporated in Melbourne, Victoria Australian under the Associations Incorporation Reform Act 2012 (Victoria) and of itself wholly owned by its members. Financial statements of Australian Dental Association Victorian Branch Incorporated are publicly available at adavb.org/about/annual-reports.

NOTE 8: 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 the capital and cash flow to enable the company to fund its operation.

	2022	2021
	\$	\$
NOTE 9: CASH FLOW INFORMATION		
<i>(a) Reconciliation of cash</i>		
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:		
Cash and cash equivalents	132,428	110,136
<i>(b) Reconciliation of cash flow from operations with surplus after tax</i>		
Surplus after income tax	212,981	4,374
Changes in assets and liabilities:		
Decrease in trade and other receivables	2,659	7,313
Increase/(decrease) in trade payables	549	(89)
Decrease/(increase) in prepayments	103	(1,128)
Net cash from operating activities	216,292	10,470

NOTE 10: 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 2022 there was one member.

NOTE 11: 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.

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

NOTE 12: CONTINGENT LIABILITIES

At reporting date for the periods ended 30 June 2022, there are no contingent liabilities.

NOTE 13: COMPANY'S DETAILS

The registered office and principal place of business of the company is:

Level 3, 10 Yarra Street
South Yarra Victoria 3141

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

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 22 to 32, are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* and:
 - a. comply with the Accounting Standards applicable to the company; and
 - b. give a true and fair view of the financial position as at 30 June 2022 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
Director

Dated 23 August 2022

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

I, Meaghan Quinn, being the person in charge of the preparation of the accompanying accounts of the eviDent Foundation Limited, 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 2022 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 2022 and of its results for the year then ended.



Meaghan Quinn
Chief Executive Officer

Dated 23 August 2022


Crowe Melbourne

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Independent Auditor's Report to the Members of eviDent Foundation Limited

Opinion

We have audited the special purpose financial report (financial report) of eviDent Foundation Limited (the Company), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity, and the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Company has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), including:

- i. giving a true and fair view of the Company's financial position as at 30 June 2022 and of its performance and cash flows for the year then ended; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Statement of Compliance note to the financial statements, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Company's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Vic external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

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

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report 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.

Responsibility of the directors for the financial report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the Basis of Preparation note to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The directors responsibilities also include such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company'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 the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

Auditor's responsibility for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 the Australian Auditing Standards 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 this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.



- Conclude on the appropriateness of the directors' 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 Company'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 report 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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 the audit.

Crowe Melbourne

CROWE MELBOURNE

G. Robertson

GORDON ROBERTSON

Partner

Melbourne, Victoria

28 September 2022



Auditor Independence Declaration under the *Australian Charities and Not-for-profits Commission Act 2012* to the Directors of *eviDent Foundation Limited*

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been no contraventions of:

- 1) The auditor independence requirements as set out in Section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- 2) Any applicable code of professional conduct in relation to the audit.

Crowe Melbourne

CROWE MELBOURNE

G. Robertson

GORDON ROBERTSON

Partner

Melbourne, Victoria

23rd August 2022

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Vic external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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THANK YOU

A Dentist on Centre, Adam Nicholas Keyes-Tilley, Ahmad Al-Taher, Alasdair Parkin, Alastair Sloan, Altona Pines Dental, Amy Docking, Anastasia Novella, Andre Dobson, Andre Schertel, Andrea Mota, Andrew Predika, Angela Zhang, Anglehouse Orthodontics, Ann Lane, Anna Aldridge, Anne Michelson, Annie Tong, Anthony Burke, Anthony Robertson, Atin Kundu, Audrey & Byron Dobson, Australian Dental Association, Australian Dental Association Victorian Branch, Balanand Subramanian, Ballarat Dental Group, Barry Stewart, Belinda Attana, Benjamin Orbach, Bite Size Paediatric Dentistry, Bob Cvetkovic, Boroondara Family Dentist, Bradley Gecelter, Brandon Lim, Bridget Wall, Brook Martyn, BT Dental, Caleb Harvie, Camberwell Children's Dentistry, Caroline Melbourne, Cary Chien, Catherine Duggan, Catherine Pleteshner, Cherry Chen, Cheryl Oliver, Chi Vu, Chris Callahan, Chris Murray, Christine Mceldrew, Christine O'Flynn, Christine Wordsworth, Christine Yew, Chulodi Ratnaeke, Cindy Zhou, Cinitia Schertel, Claire McCullough, Command Mouthguards, Conny Qian, Core Principals Personal Training, Corio Central Dental, Craig Hockley, Creative Dental Haus, Daintree Family Dental Clinic, Damian Collins, Daniel Felman, Daniel Sable, Daniel Tome, Danny Lamm AM, David Curnow, David Kerr, Deep Patel, Deepesh Sanduja, Dental Health Care Associates, Dentists of Hawthorn, Derek Mahony, Derek Shearer, Dharini Ravindra, Divinya Vadivelu, DMJ Dental Prosthetics, Douglas Westland, Dr Mark's Hygenie, Duncan Gardiner, Edmund Kwong, Elaine Yu, Eltham Family Dental, Emma Nickson, Erika Hopcraft, Eugene Sheftel, Ezra D'Silva, Felicity Ann Wardlaw, Felicity Wardlaw, Fiona Hunter, Frank Davis, Gavin Quek, Gayle Bowman, George Code, Gitika Sanghvi, Greensborough Plaza Dental, Greg Gauci, Grovedale Dental Clinic, Hamid Reza Shahrokh, Happy Smile Dental, Hariklia Georgandas, Hawksburn Village Dental, Hawthorn Dentist, Helen Tan, Herbert Zhou, Hoppers Crossing Family Dentist, Horsham Dental Group, Ian Crawford, Ian Terrill, Igor Cernavin, Ioan Jones, Ivan Tan, Ivory Dental Clinic, Jack Pinches, Jack Tambanis, Jacqui Dobson, James Fernando, James Kwok, James Lucas, Jan Tennent, Jeffrey Sargent, Jenifa Ferdous, Jeremy Peter Graham, Jeremy Sternson, Jess Huang, Jessica Pegg, Jia Yi Yao, Jianfan Tan, Jill Ford, Joanna Forbes, Jo-Anne Cherry, Jodie Dobson, Jodie Heap, John Brownbill, John Harcourt, Judy Harper, Julia Tarnay, Julio Languiller, Karen Christina Kan, Karen Escobar, Kate Oakley, Katie Cornwall, Katrina Kerr, Katy Theodore, Kehn Yapp, Kenneth Harrison, Kenyon-Smith Denture Clinic, Kilmore Dental & Specialist Centre, Krati Garg, Kym Le, Kyoko Hibino, Lachlan Thang, Landale Dental, Larissa Ong, Laura Chen, Laura Saldanha, Laurence Wordsworth, Leah Stumpf, Lee Dimos, Leorah Kagan, Leticia Donovan, Liam Toohey, Lidia Maghiar, Lin Zhou, Lisa Howard, Lou Cusinato, Lyndon Sheppard, Madara Mapa, Majuri Tharmarajah, Mani Moujerloo, Marcus Matear, Maree Horseman, Maria Gomes, Maria Pandey, Mario D'silva, Marisa Bachtiar, Mark Bowman, Mark Wotherspoon, Mary Miller, Matt Hopcraft, McCrae Dental, Meaghan Quinn, Meghana Magatala, Mehrdad Abolghassemi, Mehrnoosh Dastaran, Melbourne Dental Group, Melissa Dowling, Michael Dixon, Michael Nguyen, Michael Wylie, Mike Farnworth, Min Wen, Mornington Dental, Myers Dental, Namita Warrior, Nancy Mai, Naser Albarbari, Natasha Curtin, Negin Alvanforoush, Nenita Lalin, Nhi Truong, Nicholas Malamas, Nick Case, Nicole Contemplacion, Noor Hassin, Norman Tattersson, Osama Nasab, Parul Marwaha, Pathik Mehta, Paul Gallas, Peter Caretti, Peter Oliver, Phyllis Lau, Prema Ghasemi, Quadrant Dentistry, Rachael Chan, Racquel Jose, Raymond Stabey, Relax Dental Care, Rita Hardiman, Riya Makan, Rob Taylor, Robert Cox, Robert Harper, Roisin McGrath, Romi Fried, Ron Sternson, Rutherford Dental, S&W Dobson, Sachintha Giguruwa Gamage, Sally Torney, Sandro D'Adamo, Sarah Atkins, Sathyan Sivaanathan, Sea Breeze Dentistry, Semi, Caleb & Moomoo Lim, Shaneel Shastri, Sharne Rees, Shayne Scott, Sherrie Shahin, Signature Smile Studio, Simone Fleischmann, Simone Helene Belobrovsm Smile 4 U, Smile House, Sonali Prabhu, Sonia Georgiades, Sophia Ljaskevic, Springs Dental Group, SSDS Signature Smile Melbourne, Stephanie Nguyen, Stephanie Rose Christiansen, Stephen Browne, Stephen Cottrell, Stephen Iskander, Stephen Torney, Susan Stockbridge, Susan Wise, Susanne Hockley, Susie Raso, Susma Pawar, Swathi Peeta, Sweet Smile Dental Clinic, Tamara Mapper, Tan Nguyen, Tara Lupus, Templestowe Dental Group, The Quay Family Dental, The Smile Place Mt Eliza, Thuy Le, Tin Tin Harper, Tina Raj, Today's Dental Surgery, Toni Momentum Management, Tony Collett, Totally Teeth Endeavour Hills, Trevor Jenhan Ng, Tristan Sternson, Trower Dental, Ursula Coetzee, Velissaris Photography, Venuka Logeswaran, Vincent Duong, Vincent Nguyen, Virginia Williams, Vy Tuong Phan, Warralily Family Dental Surgery, Warren Shnider, Weichang Jiang, Wyndham Village Dental, Xuan Tran, Yana Stevens, Yukti Arya

**The organisations and individuals listed have provided in-kind and/or financial support.
Together, we're improving Australia's dental and oral health.**