

2012/13 ANNUAL REPORT



“If we want more evidence-based practice, we need more practice-based evidence.”

Lawrence W. Green,
CDC Oral Health Workshop, Atlanta, 2007

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's Fundraiser Registration Number is 11984 (valid 6 June 2012—5 June 2015).

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 evident.net.au or write to: eviDent Foundation Board, PO Box 9015, South Yarra, Vic, 3141.

eviDent Foundation

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Web: www.evident.net.au



CHAIR'S REPORT

It is with pleasure that I present to you the second eviDent Foundation Annual Report, and share the Foundation's achievements with you.

During the past financial year, eviDent's projects have produced tremendous results and I urge you to read about these projects on pages 9-16.

These projects seek to improve the health of the community and will help to provide answers to the complex and difficult questions that decision makers face when designing policies that affect health and health care.

They also seek to address issues of relevance to dental care providers, and strengthen the knowledge base for clinical decision-making.

The Foundation has continued to collaborate with VicReN and PEARL, and has forged new collaborations with Columbia University.

These collaborations continue to:

- create optimal conditions for clinical research that is recognised as relevant and valuable for practitioners;
- improve the early adoption of findings by the profession;
- recognise the links between dental and general health; and
- improve global health.

The Board has continued work on its Strategic Plan, reviewed and implemented a number of policies and appointed two new members to the DPBRN Committee

The Foundation has received generous donations from organisations and individuals, for which it is truly grateful. Donations to the eviDent Foundation help to ensure its financial ability to achieve its objectives.

I once again thank the eviDent Foundation Directors and Committee members for sharing their invaluable knowledge, networks and time.

I also extend great appreciation to the eviDent DPBRN members, whose expertise and passion, that they give so freely to the eviDent Foundation, is inspiring and helps to ensure the success of the Foundation.

The Foundation is indebted to those who provide both in-kind and financial support, which enables the Foundation to help promote the prevention and control of dental and oral diseases.

Dr Denise Addison (aka Bailey)
Chair, eviDent Foundation

BOARD AND COMMITTEE MEMBERSHIP 2012/2013

eviDent Foundation Board

Dr Denise Addison
(aka Bailey), Chair

Dr Anne Harrison, Vice-Chair

Dr Stephen Cottrell, Treasurer

Prof Mike Morgan

Dr Jeremy Sternson

eviDent Dental Practice Based Research Network Committee

Prof Mike Morgan, Co-Chair

Dr Tony Robertson, Co-Chair

Dr Denise Bailey

Dr Margaret Stacey
(appointed 30 April 2013)

Prof David Manton

Dr Mary Miller

Dr Jeremy Sternson

Dr Timothy Stolz
(appointed 19 September 2012)

E/Prof Louise Brearley Messer
AM (resigned 8 January 2013)

eviDent Finance and Audit Committee

Dr Stephen Cottrell, Chair

Dr Felicity Wardlaw, Deputy Chair

Ms Gilda Pekin

Mr Garry Pearson



Dr Anne Harrison, Mr Garry Pearson, Dr Stephen Cottrell, Dr Denise Bailey, Dr Jeremy Sternson, Prof Mike Morgan

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 dental practice based research into dental and oral disease;
- providing information about dental and oral disease, their prevention and control, to sufferers, health professionals and the general 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 co-operative 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; and
- doing all other lawful things that are incidental or conducive to achieving its object.

GENERAL REVIEW

Key achievements of the eViDent Foundation during the period 1 July 2012 to 30 June 2013, are:

- Drs Margaret Stacey and Timothy Stolz were appointed to the Dental Practice Based Research Network Committee to replace Emeritus Prof Louise Brearley Messer AM (resigned January 2013) and Dr Simon Wylie (resigned May 2012)
- The Board approved a new Financial Procedure and a new policy, 'Reporting Obligations'
- A new category of membership was created, 'Research Affiliates'.
- The eViDent DPBRN Committee considered ten project proposals; two were declined, four are being workshopped, two are developing a research protocol, one is awaiting a funding bid outcome and one was approved and has commenced.
- Project 001 completed the first part of the ongoing evaluation study: Practitioner perceptions of participation in the eViDent network
- Project 002 contacted practitioners who were involved in the surgical placement of implants to ask a few more questions about their standard of grafting procedures.
- Project 003 published the first eViDent peer-reviewed article, 'Distribution and severity of molar hypomineralisation: trial of a new severity index



- Project 004 submitted the final report of the PREVENT study to IADR and Dr Marg Stacey and the project team received the British Dental Journal prize for the best practice-based research and evidence-based poster at the International Association for Dental Research General Session and Exhibition in Seattle, March 2013.
- Project 005 was awarded a \$12,000 DHSV Research & Innovation Grant
- Project 006 commenced analysis of the 64 complete responses to the online questionnaire about the diagnosis, management and treatment of periodontal patients by general dentists
- The second eViDent Annual Meeting was held on 9 October 2012, to showcase the research findings from eViDent projects. Approximately 40 people attended the event, including eViDent Associate Investigators, Chief Investigators, Research Collaborators and other invited guests. The evening meeting featured a status update on eViDent projects (current and proposed), a panel discussion about integrating research into practice, as well as a very informative presentation about dry mouth tips to help manage affected patients.
- The Co-Chair, Prof Morgan, was invited to visit the University of Otago to talk about eViDent at their symposium, 'When Practice Meets Research—a future full of possibilities'. Collaboration possibilities are being explored further.





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.

Following a tender for audit services conducted in 2012, Bentleys was reappointed as the auditor for eviDent at the AGM in October 2012.

The eviDent Foundation was registered as a Charity with the Australian Charities and Not-for Profit Commission.

The Committee continues to consider whether eviDent should engage consulting services to assist with a Fundraising Master Plan and whether additional skills might be brought to the Board by the appointment of an additional Director.

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

The Committee's practical input, expertise and insight is essential and greatly appreciated.

CO-CHAIR'S REPORT

The aims of the eviDent Dental Practice Based Research Network (DPBRN) are:

- (Engaging) Encouraging the practitioner/academic research relationship with a view to building research capacity to produce and use eviDent; by
- Facilitating and supporting those practices involved in research; by
- Producing and disseminating evidence that can translate into practice and inform policy; to
- Achieve a successful and sustainable model.

The main activities undertaken by the eviDent DPBRN Committee in the 2012/13 financial year were:

- 3 Associate Investigators recruited (42 Associate Investigators recruited to date)
- 4 Research Collaborators recruited (7 Research Collaborators recruited to date)
- A new category of membership was created: Research Affiliate. Research Affiliates include retired dental professionals, practice managers, dental hygienists, dental therapists, dental prosthetists, oral health therapists and others who do not want 'hands on' involvement with an eviDent project, but would like to contribute to eviDent research
- The first eviDent peer reviewed article was published by project 003.

The Committee's practical input, expertise and insight is essential and greatly appreciated. We also thank the Chief and Associate Investigators, the Research Collaborators and project teams for their ideas, enthusiasm, expertise and efforts.



eviDent Projects

Dental Practice Based Research Network



001: Evaluation of eviDent

Chief Investigator A: Dr Denise Bailey

Associate Investigators: Dr Mary Miller & Dr Tony Robertson

Research Collaborator: Ms Meaghan Quinn

Commencement Date: November 2011

Support: Australian Dental Association Victorian Branch Inc & Oral Health CRC

Aims

- Modify the PEARL network (USA) survey to define the relative benefits and burdens of being involved in the eviDent network from an Australian practitioner's perspective
- Compare the benefits and burdens across the different 'tiers' of network participation
- Compare the results with those obtained from the PEARL DPBRN

Method

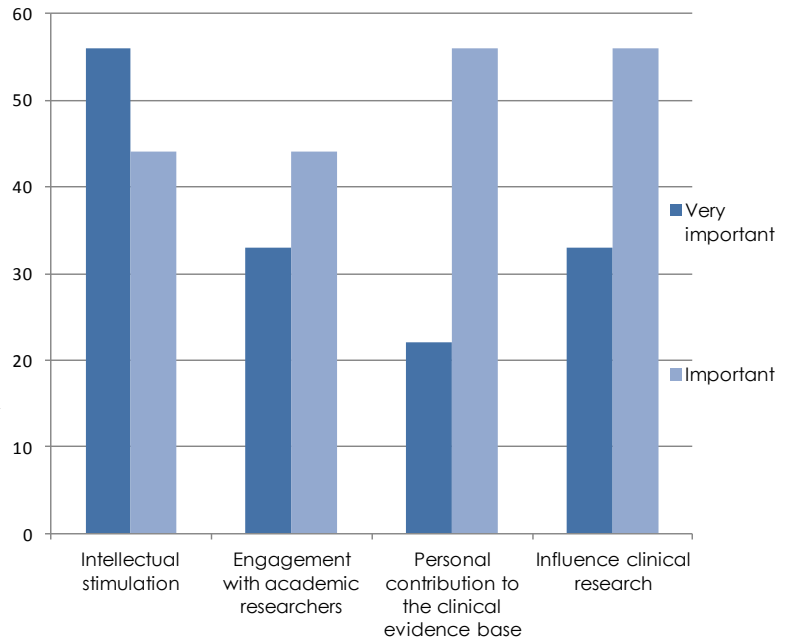
The research team modified the PEARL study questionnaire and developed a second questionnaire, which sought the feedback of practitioners involved in eviDent as data collection practices.

53% of eligible practitioners completed questionnaire one and 81% of eligible practitioners completed questionnaire two.

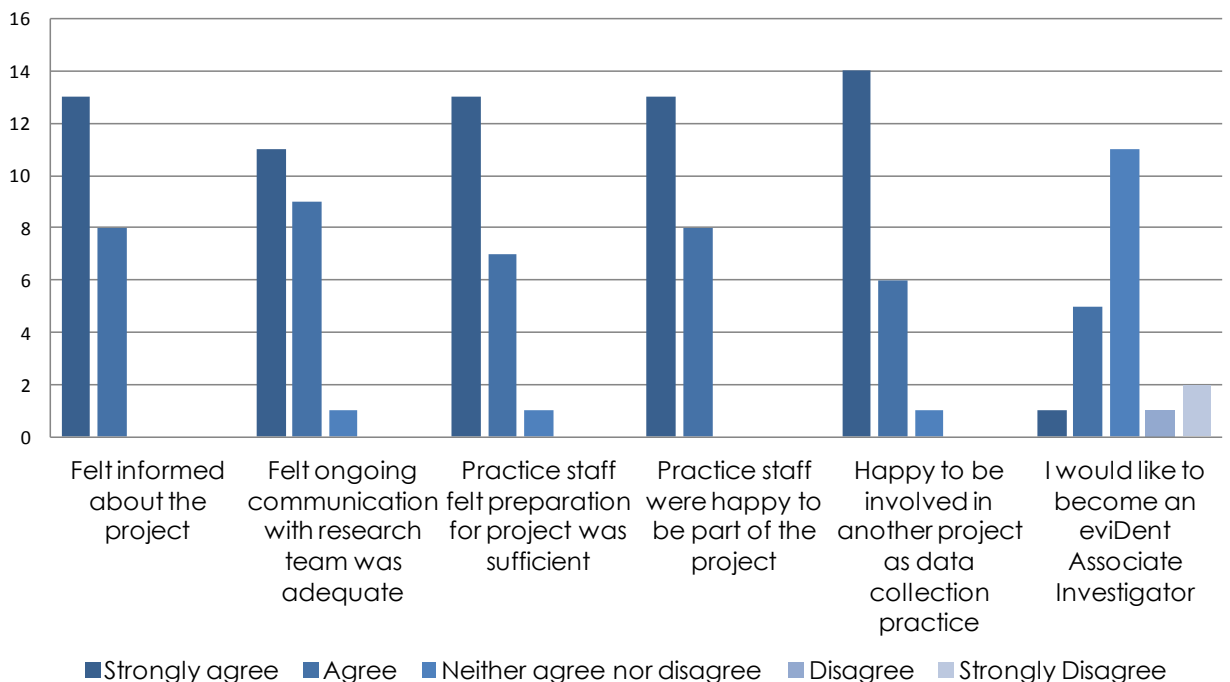
Preliminary Findings:

Results were generally very positive although some of the benefits of participation expected were not perceived by practitioners.

Benefits to practitioners



Involvement as a data collection practice



002: A 5-year retrospective assay of implant complications in private practice

Chief Investigators: A/Prof Roy Judge, Dr Denise Bailey

Associate Investigators: Dr Peter Apostolopolulos, Mr Arun Chandu, Dr Robert De Poi, Mr Michael Lacy, Dr Angelos Sourial, Dr Jeremy Sternson, Dr Tim Stolz, Dr Simon Wylie, Dr Vivien Yeo

Postgraduate students: Dr Stephen Austin, Dr Mehrnoosh Dastaran, Dr Jason Wang

Research Assistants: Ms Karen Escobar, Ms Wendy Thomson

Commencement Date: May 2010

Support: Australasian Osseointegration Society (Victorian Branch), Australian Society of Periodontology (Victorian Branch) & Australian Prosthodontic Society (Victorian Branch), Australian Society of Implant Dentistry

Aims

- To help avoid complications we need a better understanding of the type, frequency and causes of complications
- To find out the pattern of complications and their management in Victorian dental practices.

Method

- Patient records of 34 practitioners were reviewed for implants placed and/ or restored between 2005-2009

What was reviewed?

4128 patients



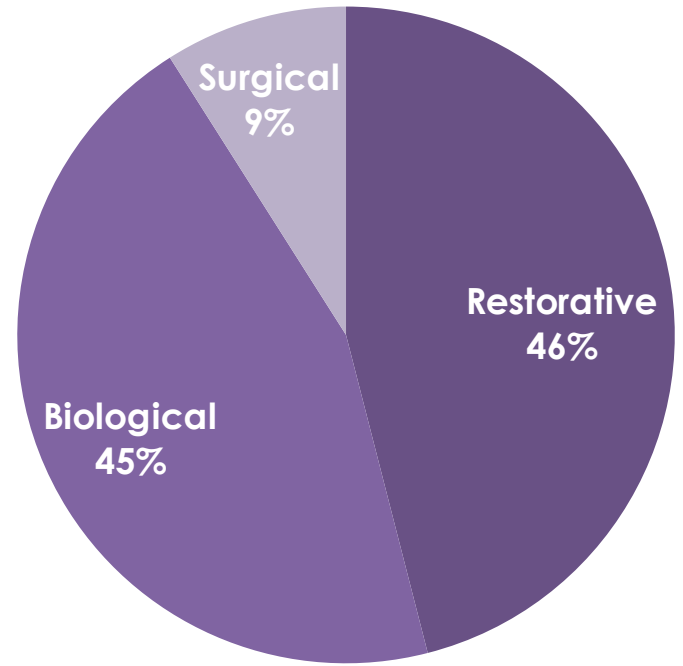
8552 implants



6368 restorations



Total number of complications 2189



Top 3 complications

Restorative n=1015

- Food packing/ contact point issues
- Crown loose—cause not recorded
- Chipping of ceramic veneering material

Biological n=973

- Failure to osseointegrate (implant removed or lost)
- Delayed Osseointegration
- Gingival inflammation

Surgical n=201

- Primary stability not obtained
- Insufficient bone
- Low insertion torque

Next Steps

Postgraduate students are currently analyzing the data to identify possible predictors of implant complications. This information will be used to formulate patient management guidelines.

003: Molar Incisor Hypomineralisation

Chief Investigators: E/Prof Louise Brearley Messer AM, Prof David Manton

Associate Investigators: Dr Narisha Chawla, Dr Karen Kan, Dr Fiona Ng, Dr Kelly Oliver, Clinical A/Prof Christopher Olsen, Dr John Sheahan, Dr Margarita Silva

Commencement Date: September 2010

Completion Date: December 2012

Support: Australian and New Zealand Society for Paediatric Dentistry (Victorian Branch), eviDent Foundation

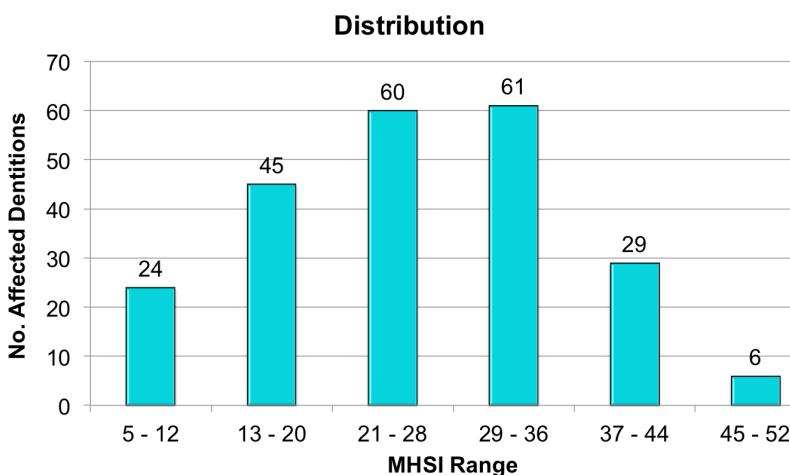
Aims

- To describe characteristics of Molar Hypomineralisation (MH) and Molar Incisor Hypomineralisation (MIH)
- To trial a new Molar Hypomineralisation Severity Index (MHSI).

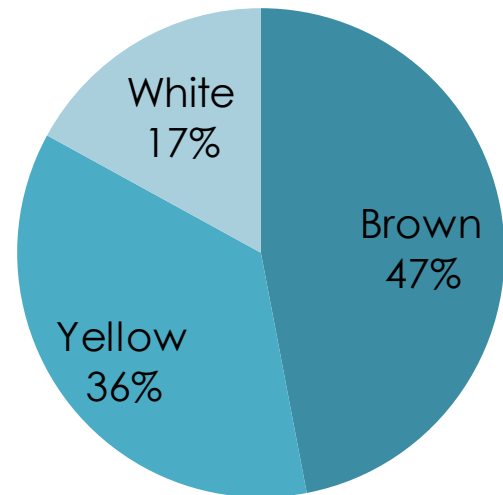
Method

- 283 affected children (aged between 6 -18 years) identified by five paediatric dentists were examined for characteristics (defect colour, location, post-eruptive breakdown (PEB); sensitivity; restorations placed/ replaced/ atypical)
- The MHSI scores were compared with treatment received by 152 children.

Application of MHSI



Defect colour reflects the extent of Hypomineralisation and protein content First Permanent Molars



- As MHSI tooth/dentition scores increased, treatment interventions per FPM/ child increased (number, invasiveness)
 - low scores were associated with prevention
 - high scores with restorations/ extractions
 - all characteristics were predictors of treatment types.
- Severe defects: yellow-brown; found on cuspal tips/inclines of FPMs and maxillary central Permanent Incisors.
- Mild defects: white; often found on smooth surfaces; mild defects with low MHSI scores were associated with prevention and with fewer adhesive restorations/extractions than severe defects with higher scores
- Characteristics contributing to MHSI were predictive of treatment types.

Take home points on MIH/ MH management

- Early diagnosis, definitive treatment planning not wait-and-see
- Prognosis (with/without treatment)
- When and what to remineralise, place interim restoration, place adhesive restoration, place stainless steel crown or extract
- Importance of orthodontic consultation; timed extraction

004: The PREVENT study: reducing the X-factor — understanding the relationship between general prescribing and xerostomia

Investigators: Dr Denise Bailey, Dr Margaret Stacey, Dr Marie Pirotta, A/Prof Meredith Temple Smith

Research Assistants: Ms Karen Escobar, Ms Wendy Thomson, Ms Natalie Appleby

Commencement Date: May 2011

Completion Date: August 2012

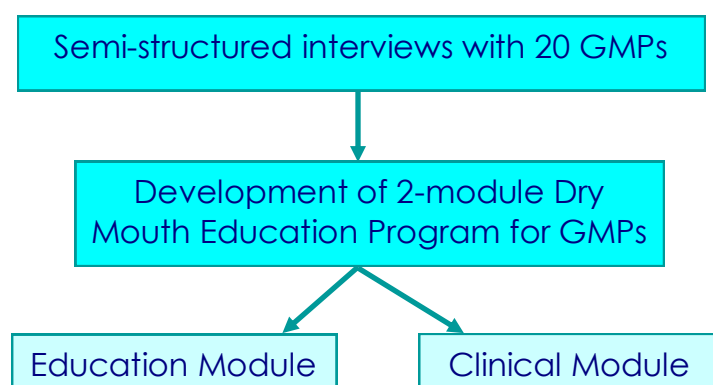
Support: IADR/Colgate Community Based Research Award for Caries Prevention

General Medical Practitioners (GMPs) frequently prescribe medications that adversely affect saliva.

Aims

- Improve GMPs awareness of the possible oral health risks of a large group of their patients;
- Improve the ability of GMPs to identify those at increased risk from dental caries (and other saliva-related oral health problems); and
- Equip GMPs to provide oral health advice.

Method



Acceptability of model evaluated by:

- GMPs
- Patients
- Dentists

Findings

Semi-structured interviews with 20 GMPs

- GMPs' awareness and knowledge about dry mouth was poor
- GMPs had limited knowledge about medications which cause hypo-salivation of the sequelae of dry mouth or appropriate management
- Dry mouth was generally not an issue that GMPs contemplated, believing they didn't see many patients with dry mouth: many GMPs either ignored, downplayed or overlooked dry mouth as a symptom
- Lack of educative resources for both patients and GMPs, as well as poor relationships between GMPs and dentists were identified as gaps to be addressed.

Clinical Module

- 12 GMPs saw a total of **207** patients, 55 years and over taking 3+ xerogenic medications
- GMPs performed a dry mouth assessment using a short form xerostomia inventory. **98 patients (47%) had dry mouth diagnosis**
- Dry mouth was very strongly associated with **sleep problems** and **reflux problems**
- GMPs gave advice about risks and management to those with dry mouth and offered referral to a dentist

Acceptability of model

- Intervention was well received by GMPs, dentists and patients
- Patients were very comfortable with receiving dry mouth advice from their GMP and the dental professionals were comfortable with the advice given to the patient by the GMP
- Dental professionals may be under-diagnosing dry mouth and believed they were underprepared for identifying and managing dry mouth in their patients

005: Children's Dental Program

Chief Investigator: Prof Mike Morgan

Associate Investigators: Dr Sajeev Koshy, Dr Samantha Lew, Dr Shibu Mathew

Research Collaborator: Mr Tan Nguyen

Commencement Date: February 2012

Support: Dental Health Services Victoria Research and Innovation Grant; Plenty Valley Community Health (PVCH)

Aims

- Investigate the current patterns of child attendance for dental visits since Dental Health Services Victoria School Dental Services was integrated into community health services from 2007; and
- determine whether school-dental screening retain high-needs child patients for oral health care using the existing publicity funded community health services.

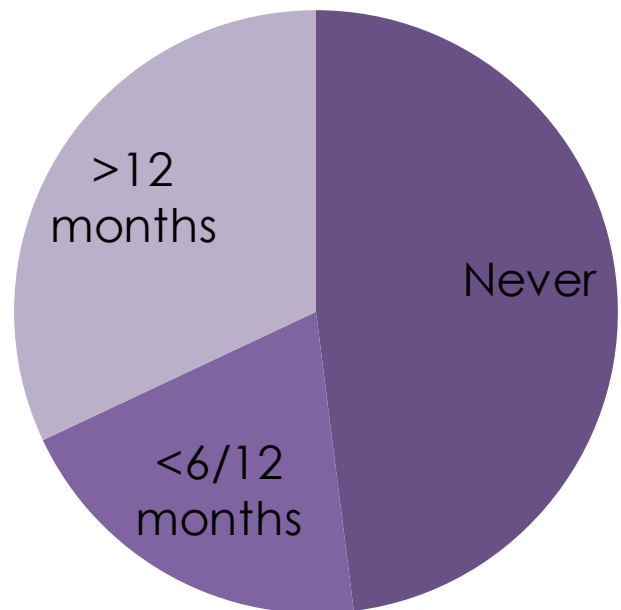
Method

- 150 children attended a dental screening at Thomastown West Primary School and Jacaranda Preschool to assess whether dental care was required.
- Of the 150 children screened, 139 received a dental check-up using existing dental services at PVCH.
- Children who did not need treatment were offered a review visit in 6 months; children who required dental treatment were offered an appointment at PVCH.

Preliminary Findings:

- Low participation rates for school dental screening
- 67 children screened did not need care
- 67% of children screened were not existing patients at PVCH
- 48% of children screened had never had a dental check-up

Last Dental Check-up



- 74 children checked at PVCH did not need to return for care
- 93% of children referred to PVCH attended their appointment for a check-up
- High proportion of non-clinically managed dental decay
- Children who participated in the school-based dental screening have a high proportion of untreated dental caries.

006: Diagnosis, treatment and maintenance of periodontal patients by general dentists

Chief Investigators: Prof Ivan Darby, Dr Denise Bailey

Associate Investigators: Dr Bob Cvetkovic, Dr Ross Musolino, Dr Susan Wise, Dr Claudia Yung

Research Collaborator: Dr Su-yan Barrow

Research Assistants: Ms Karen Escobar, Ms Wendy Thomson

Commencement Date: December 2012

Support: PEARL DPBRN for sharing study materials, Australian Society of Periodontology, Victorian Branch

The project aims to determine the criteria used in general practices to:

- establish a diagnosis of health, gingivitis or mild, moderate or severe periodontitis
- triage periodontal care of patients with periodontitis among the dental hygienist, general dentist and periodontist; and
- determine the interval of maintenance and recall of patients after active periodontal therapy.

Preliminary Findings:

- 135 practitioners started the online randomized case presentation questionnaire and 83 were completed
 - Most general practitioners were in a group practice
 - 80% practise in Melbourne with only 16.3% in regional centres and 4.4% in rural Victoria
 - 40% graduated within the last 10 years
 - 13% had studied for further dental qualifications
 - Only 12% had not undertaken any periodontal continuing professional development courses
 - 22.2% had a hygienist working within the practice
 - Most worked full time
 - Just over half were Melbourne graduates
- The 10 scenarios covered a range of health and disease severity. The most frequent responses are listed in the table along side the American Academy of Periodontology (AAP) classification (the currently used system AAP 1999) and the results from the US dentists (PEARL) using the same scenarios. There is good agreement for health, gingivitis and mild periodontal disease.

Scenario	Survey	AAP	PEARL
1	Health	Health	Health
2	Gingivitis	Gingivitis	Gingivitis
3	Mild	Mild/ Mod	Mild
4	Mild	Mild/ Mod	Mild
5	Mod	Mild/ Mod	Moderate
6	Severe	Mild/ Mod	Moderate
7	Severe	Mild/ Mod	Moderate
8	Severe	Severe	Severe
9	Moderate	Severe	Severe
10	Moderate	Severe	Severe

007: Understanding the relationship between dental professionalism and preferred provider status

Chief Investigators: Dr Denise Bailey, Prof Mike Morgan, Prof Meredith Temple-Smith

Associate Investigators: Dr Ross Musolino

Research Collaborator: Mr Tan Nguyen

Commencement Date: July 2013

Aims

- Provide some insight into how a change in the working landscape is impacting on dental professionalism, autonomy and patient relationships; and
- Explore how individual dentists are reporting to and adjusting their work practices in light of their preferred provider status.

Over the last few decades there have been major environmental and contextual changes in health care, such as the proliferation of private health insurance (including dental insurance) and the emergence of a “health care marketplace”.

One method by which health insurers hope to contain costs and manage treatment quality is via contracted dentist schemes, commonly known as a Preferred Provider Schemes, under which the dentist agrees to work in a particular manner at a pre-specified fee rate for the contracted period. In return, the funding agent promotes the service of the contracted dentist(s) to its patient members. When working under such contractual arrangements dentists become implementers of policies determined by the funding agent.

By providing some insight into how a change in the working landscape is impacting on dental professionalism, autonomy and patient relationships, this project hopes to identify the key adjustments (ethical, legal and professional) that need to be made, and to develop strategies to respond to these altered work conditions.

It is anticipated this project will examine the impact of Preferred Providers on dental professionalism and dentists' experience of clinical and ethical decision-making and develop an explanatory theory or concept of the impact of the altered dental service delivery model.



Research Proposals Considered by the DPBRN Committee during 2012-13

Submitted by	Research Proposal
Practitioner	To compare Denta-Med against Biotene, Listerine and Sensodyne, because dry mouth, bad breath and sensitive teeth are common problems. The findings will be used in assessing the clinical findings against the consumer experience.
Practitioner	To investigate 'supervised neglect' of long standing patients by 'family dentists', periodontic specialists and hygienists.
Practitioner	To investigate how to improve dentist/ GP liaison and communication.
Chief Investigator	To examine the tensions that preferred provider schemes (with their emphasis on consumerism and managerialism) may place on dental professionalism and, in particular, on the professional ideals of autonomy, ethically-based decision making and acting in the patient's best interest.
Research Collaborator	To test the effectiveness and longevity of flowable composite as a fissure sealant and as a restorative material in minimal posterior cavities.
Chief Investigator	To look at early identification of diabetes in the dental practice
Associate Investigator	To establish a correct/ proven treatment protocol for pulpal regeneration in teeth with apices
Chief Investigator	To establish a Centre for Research Excellence to use existing global evidence and oral health datasets to develop and trial innovative approaches to prevent and reduce oral disease and associated disparities in children and adolescents.
Practitioner	Pregnancy gingivitis—better management/ treatment for anxious and well educated/ motivated patients.
ADAVB CEO	The evaluation of the Health Promoting Practices Project

Publications

ADAVB Newsletter

- 'Understanding the relationship between GP prescribing and xerostomia', July 2012
- 'Donations to the eViDent Foundation are now tax deductible, August 2012
- 'Meet Dr Jeremy Sternson, Director', October 2012
- 'Meet Dr Stephen Cottrell, Director', November 2012
- 'eViDent Project: Molar Incisor Hypomineralisation/ Molar Hypomineralisation', November 2012
- 'eViDent Scores Runs', ADAVB Newsletter, December 2012
- 'DHSV Research & Innovation Grant Awarded to eViDent project', February 2013
- 'Diagnosis, Treatment and Maintenance of Periodontal Patients by General Dentists', March 2013
- 'eViDent Membership', April 2013
- 'Meet Dr Anne Harrison, Director', April 2013
- 'eViDent Project Updates', April 2013
- 'Congress delegates hear how eViDent's projects' findings help practices', May 2013
- 'Tweet! Tweet! Dry mouth education poster a winner', May 2013
- 'Distribution and severity of molar Hypomineralisation: trial of a new severity index', Int J Paediatr Dent, May 2013

Presentations

- 'eViDent Projects and Engagement', Dr Denise Bailey, Chair, ADAVB Convention, 11 August 2012
- 'Implant Complications in Private Practice', Dr Jeremy Sternson, Associate Investigator (AI), ACAD, 17 August 2012
- 'Implant Complications', Dr Denise Bailey, eViDent Foundation Chair, Australian Society of Periodontology Conference, 25 August 2012
- Annual Meeting, 9 October 2012
 - 'Welcome Introduction', Prof Mike Morgan, DPBRN Committee Co-Chair
 - 'Status Update: eViDent Projects', Dr Denise Bailey, Chair
 - 'Integrating research into your daily practice', Panel Discussion
 - 'Dry Mouth—tips to help manage your affected patients', Dr Marg Stacey, Chief Investigator (CI)
 - 'Closing Remarks', Ms Meaghan Quinn, Executive Officer
 - 'Closing Remarks', Mr Garry Pearson, CEO/ Secretary
- 'Implant Complications in Private Practice', Dr Robert De Poi, AI, ITI, 31 October 2012
- 'Engaging in practice based research', Ms Meaghan Quinn, Executive Officer, Victorian Dental & Oral Health Therapist Association Breakfast Meeting, 1 December 2012
- 'PREVENT Study: Developing a dry mouth education program for GMPs', Dr Marg Stacey, CI, IADR, 22 March 2013,
- 'PREVENT Study: Evaluating acceptability of a GMP dry mouth intervention' Dr Denise Bailey, CI, IADR, 22 March 2013
- ADA Inc 35th Australian Dental Congress, 5-6 April 2013
 - 'eViDent: Participating in a PBRN Lunch & Learn', Dr Denise Bailey, Chair
 - 'Enhancing Clinical Practice Through Research', Prof Mike Morgan & Dr Mary Miller, DPBRN Committee Members
 - 'Facts vs Fiction about dental implant complications in private practice', Dr Jeremy Sternson, AI
 - 'Fantasy becoming reality—decreasing the implant complication rate' A/Prof Roy Judge, CI
 - 'MIH: could the unpredictable become predictable?', Dr Karen Kan, AI
 - 'Opening their eyes to dry mouth: educating general medical practitioners', A/Prof Meredith Temple-Smith, CI
- 'eViDent research meets Victorian practices', Prof Mike Morgan, DPBRN Co-Chair, University of Otago Clinical Research Symposium, 28 June 2013

DIRECTOR'S REPORT

Your directors present this report on the company for the financial year ended 30 June 2013.

Directors

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

Dr Denise Addison
Dr Anne Harrison
Dr Stephen Cottrell
Prof Mike Morgan
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 supporting dental practice based research into dental and oral disease.

The company's short-term objectives are to:

- Encourage and support practitioners and researchers/ academics to work together
- Disseminate research findings to eviDent dental practice based research network members, the dental profession, policy makers and public
- Respond to practitioner and patient needs by approving dental practice based research projects that are relevant to, and easily implemented within dental practices
- Identify new opportunities for partnering interdisciplinary projects to help address the connection between oral and general health
- Foster relationships with other practice based research networks, particularly international organizations who have aligned aims and objectives
- Increase the membership of the eviDent dental practice based research network
- Build on relationships with key stakeholders, including the Australian Dental Association Victorian Branch Inc, Oral Health Cooperative Research Centre, The University of Melbourne and Dental Health Services Victoria
- Encourage and support continuing professional development opportunities
- Test and evaluate the effectiveness of strategies for the prevention and management of oral diseases and conditions
- Ensure board and committee membership reflects the partnership between practitioners and academics
- Identify and utilise in-kind support where possible
- Identify and secure funds from philanthropic organisations

DIRECTOR'S REPORT

The company's long-term objectives are to:

- Develop evidence-based clinical guidelines for use by practitioners, funding agencies, patients and others
- Advocate for increased government funding for oral health research to reflect the economic and social burden of oral diseases
- Advocate to influence government policy using evidence-based research findings
- Sustain effective volunteer engagement

Strategies

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

- Establish partnerships to facilitate collaborative research and knowledge transfer
- Develop research infrastructure to generate relevant, practical and timely research findings for dental practitioners
- Identify and target research topics which are relevant to practitioners and policy makers
- Utilise an efficient and effective dental practice based research network.

Key Performance Measures

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks will be used by the directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved.

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 and Oral Health CRC currently keeps costs to a minimum. As the Foundation's investment fund grows, the Directors expect that it will move to cover its own administrative costs.

Four board meetings were held during the reporting period:

*7 August 2012, 19 September 2012,
5 February 2013 and 30 April 2013, with 80%
attendance by members eligible to attend.*

DIRECTOR'S REPORT



Dr Denise Addison Chair

BDS (Manchester), MSc (Lond), Grad Cert Clinical Research (Melb)

Dr Addison is the inaugural Chair of the eviDent Foundation, a member of the eviDent DPBRN Committee and an eviDent Chief Investigator (involved in 3 projects).

Dr Addison's 16 years experience in practice and involvement with conducting/ managing clinical trials provides an ideal platform for helping direct and guide eviDent in the area of research training, design and conduct.

Her postgraduate qualification in clinical research and her position as Clinical Manager-Clinical Trials helps guide eviDent in delivering high quality, rigorously monitored studies.



Dr Anne Harrison Vice Chair

BDS (Hons), DCD (Melb), MRACDS (Endo)

Dr Harrison is the inaugural Vice Chair of the eviDent Foundation, an eviDent Associate Investigator, and a specialist endodontist in private practice in both metro and regional practices.

Dr Harrison is the youngest female past president of the Australian Dental Association Victorian Branch (2009-10), after having joined the ADAVB Council in 2003, chairing their Recent Graduates Committee and serving on other committees.



Dr Stephen Cottrell Treasurer

BDS (Hons), Dip AB Perio, MSD Indiana, FICD, FADI

Dr Cottrell is the inaugural Treasurer of the eviDent Foundation, Chair of the eviDent Finance and Audit Committee, and a specialist periodontist in private practice.

Dr Cottrell is a past president of the Australian Dental Association Victorian Branch, and was a member of the ADAVB Council for 10 years.

He has an interest in the dental management of medically compromised patients, and has been actively involved in continuing professional development for dentistry in the fields of periodontics and implants for many years.

DIRECTOR'S REPORT



Prof Mike Morgan Director

BDS_c (Otago), MDSc,
Grad Dip Epidemiology,
PhD (Melb)

Prof Morgan is a director of the eViDent Foundation, Co-Chair of the eViDent DPBRN Committee and an eViDent Chief Investigator.

He has been Deputy Head of the Melbourne Dental School since 1999, and Colgate Chair of Population Oral Health since 2006.

Prof Morgan is a former Board member of the Dental Practice Board of Victoria, and current Board member of VicHealth.

Prof Morgan has been an invited lecturer at many events around the world, and has received over 20 research grants.



Dr Jeremy Sternson Director

BDS_c, FRACDS

Dr Sternson is a director of the eViDent Foundation, a member of the eViDent DPBRN Committee and an eViDent Associate Investigator (involved in 1 project).

Dr Sternson is a private practitioner, in a busy city practice.

He is President of the Australasian Osseointegration Society, a member of the ACAD Organising Committee and an Honorary Fellow of the University of Melbourne.

Dr Sternson is a former member of the RACDS Victorian Committee and ASID Executive Committee.



Mr Garry Pearson Company Secretary

MEd St., HDT(SAC), FAIM,
MAICD

Mr Pearson is the inaugural Company Secretary of the eViDent Foundation, as well as the (honorary) Chief Executive Officer.

He has been CEO of the ADAVB since 1991, where he has responsibility for:

- Managing a team of 21 staff;
- Provision of services for over 3600 dentists;
- Coordination of education programs;
- Publishing activities;
- Policy analysis, submissions and advocacy;
- Representational and health promotion work.

He has a special interest in practice based research.

DIRECTOR'S REPORT

Meetings of Directors

The number of directors' meetings held in the period each director held office during the financial year and the number of meetings attended by each director are:

Director	Board of Directors		Finance and Audit		Dental Practice Based Research Network	
	Number held	Number attended	Number held	Number attended	Number held	Number attended
Dr Denise Addison	4	4			4	3
Dr Anne Harrison	4	1				
Dr Stephen Cottrell	4	4	2	2		
Prof Mike Morgan	4	3			4	3
Dr Jeremy Sternson	4	4			4	4
Total	20	16	2	2	12	10

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 seven directors. The eViDent Foundation has elected to have five directors, made up of the Chair, Vice Chair, Treasurer and two others.

The Board continues to be supported by the following honorary staff:

- Mr Garry Pearson — (honorary) Chief Executive Officer
- Ms Meaghan Quinn — (honorary) Executive Officer
- Mr John Stephens — (honorary) Accountant.

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 2013, the total amount that members of the company are liable to contribute if the company is wound up is \$5.

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2013 has been received and can be found on page 38 of the financial report.

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



Dr Denise Addison, Director

Dated this 27th day of August 2013.

EVIDENT FOUNDATION LIMITED

(ACN: 152 078 487)

**FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013**

**STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Continuing operations			
Revenue	2	125,496	70,000
Finance income		2,202	2
Meetings, functions and events		(1,726)	(1,921)
Administration expenses		(1,231)	(1,600)
Legal expenses		(43)	(881)
Other expenses		(25,622)	(1,783)
Surplus before income tax		99,076	63,817
Income tax expense	1(a)	-	-
Surplus for the period		99,076	63,817
Other comprehensive income		-	-
Total comprehensive income for the period		99,076	63,817
Surplus attributable to:			
Members of the entity		99,076	63,817
Surplus for the period		99,076	63,817
Total comprehensive income attributable to:			
Members of the entity		99,076	63,817
Total comprehensive income for the period		99,076	63,817

The accompanying notes form part of these financial statements.

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

	Note	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	150,180	69,910
Trade and other receivables	5	32,922	341
TOTAL CURRENT ASSETS		<u>183,102</u>	<u>70,251</u>
TOTAL ASSETS		<u>183,102</u>	<u>70,251</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	6	8,209	6,434
Grants received in advance		12,000	-
TOTAL CURRENT LIABILITIES		<u>20,209</u>	<u>6,434</u>
TOTAL LIABILITIES		<u>20,209</u>	<u>6,434</u>
NET ASSETS		<u>162,893</u>	<u>63,817</u>
EQUITY			
Retained earnings		<u>162,893</u>	63,817
TOTAL EQUITY		<u>162,893</u>	<u>63,817</u>

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2013**

	Retained earnings \$	Total \$
Balance at 1 July 2011	-	-
Surplus for the period	63,817	63,817
Other comprehensive income	-	-
Total comprehensive income for the period	<u>63,817</u>	<u>63,817</u>
Balance at 30 June 2012	<u>63,817</u>	<u>63,817</u>
Balance at 1 July 2012	63,817	63,817
Surplus for the period	99,076	99,076
Other comprehensive income	-	-
Total comprehensive income for the period	<u>99,076</u>	<u>99,076</u>
Balance at 30 June 2013	<u>162,893</u>	<u>162,893</u>

The accompanying notes form part of these financial statements.

**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from related parties		60,000	60,000
Donations received		45,496	10,000
Payments to suppliers and employees		(27,428)	(92)
Interest received		2,202	2
Net cash provided by operating activities	9(b)	80,270	69,910
Net increase in cash and cash equivalents		80,270	69,910
Cash and cash equivalents at beginning of financial year		69,910	-
Cash and cash equivalents at end of financial period	9(a)	150,180	69,910

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2013

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*.

FINANCIAL REPORTING FRAMEWORK

The Company is not a reporting entity because in the opinion of the directors there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the directors' reporting requirements under the *Corporations Act 2001*.

STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with the *Corporations Act 2001*, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101 *Presentation of Financial Statements*, AASB 107 *Cash Flow Statements* and AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*.

BASIS OF PREPARATION

The financial report has been prepared on the basis of historical cost, except for the revaluation of certain non-current assets and financial instruments. Cost is based on the fair values of the consideration given in exchange for assets.

All amounts are presented in Australian dollars, unless otherwise noted.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(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

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Service revenue

Revenue from the rendering of a service is recognized upon the delivery of the service to the customers.

Grant revenue

Grant revenue is recognised in the statement of comprehensive income when the entity obtains control of the funds and it is probable that the economic benefits gained from the funds will flow to the entity and the amount of the funds can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Where grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

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. Dividend revenue is recognised when the right to receive a dividend has been established.

Seed funding

Initial seed funding received from the parent entity has been treated as revenue received and not as contributed equity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Revenue (Continued)

Other revenue

Other revenue is recognized upon receipt.

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 balance sheet 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) Impairment of Assets

At each reporting date, the company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(e) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs.

Classification and Subsequent Measurement

Financial instruments are subsequently measured either at fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties.

Amortised cost is calculated as: (i) the amount at which the financial asset or financial liability is measured at initial recognition; (ii) less principal repayments; (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (iv) less any reduction for impairment.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

i. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost.

ii. Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At each reporting date, the company assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the statement of comprehensive income.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Financial Instruments (Continued)

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.

(f) 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.

(g) Comparative Figures

The company was incorporated on 13 July 2011 and the statement of comprehensive income for 2012 was for the period 13 July 2011 to 30 June 2012.

(h) Critical accounting estimates and judgments

The Council 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.

Key estimates — Impairment

The company assesses impairment at each reporting date by evaluating conditions specific to the company that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates. No impairment has been recognised in respect of plant and equipment for the period ended 30 June 2012.

(i) Adoption of New and Revised Accounting Standards

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 July 2011 and have not been applied in preparing these financial statements. None of these is expected to have significant effect on the financial statements of the company.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013**

	2013	2012
	\$	\$
NOTE 2: REVENUE AND OTHER INCOME		
Revenue		
Seed Funding	40,000	60,000
Additional Funding from ADAVB	40,000	-
Donations received	45,496	10,000
	<u>125,496</u>	<u>70,000</u>
 NOTE 3: AUDITOR'S REMUNERATION		
Remuneration of the auditor for:		
- auditing or reviewing the financial report	1,700	1,700
- other services	-	-
	<u>1,700</u>	<u>1,700</u>
 NOTE 4: CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	150,180	69,910
Term Deposits	-	-
	<u>150,180</u>	<u>69,910</u>
 <i>Reconciliation of cash</i>		
Cash at the end of the financial period as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows		
Cash and cash equivalents	<u>150,180</u>	<u>69,910</u>
 NOTE 5: TRADE AND OTHER RECEIVABLES		
Current		
Other receivables	32,922	341
	<u>32,922</u>	<u>341</u>
 NOTE 6: TRADE AND OTHER PAYABLES		
Current		
Amounts payable to parent entity	(a) 5,309	4,734
Accrued expenses	2,900	1,700
	<u>8,209</u>	<u>6,434</u>

(a) *Amounts payable to parent entity*
Amounts payable to the parent entity represent expenses paid for on behalf of the company. All amounts are expected to be settled during the period ending 30 June 2014

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013**

NOTE 7: RELATED PARTIES

Parent Entity

The parent entity of eviDent Foundation Ltd is the Australian Dental Association Victorian Branch Incorporated ('ADAVB')

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 and that profit provides the capital and cash flow to enable the company to fund its investments. These are purchases of equipment and expansion of the company's activities by way of additional projects

NOTE 9: CASH FLOW INFORMATION

(a) Reconciliation of cash

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

Cash and cash equivalents	150,180	69,910
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(b) Reconciliation of cash flow from operations with surplus after tax

Surplus after income tax	99,076	63,817
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Changes in assets and liabilities:

Increase in trade and other receivables	(32,581)	(341)
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Increase in trade payables	13,775	6,434
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Net cash from operating activities	80,270	69,910
------------------------------------	--------	--------

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 2013 there were 6 members.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013**

NOTE 12: CONTINGENT LIABILITIES

At reporting date there are no contingent liabilities. (2012: \$nil)

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

DIRECTOR'S DECLARATION

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

In accordance with a resolution of the directors of eviDent Foundation Limited, the directors declare that:

The financial statements and notes, as set out on pages 24 to 34, are in accordance with the *Corporations Act 2001*, including:

- (a) complying with Australian Accounting Standards; and
- (b) giving a true and fair view of the financial position as at 30 June 2013 and of the performance for the year ended on that date of the company.

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.

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



Dr Denise Addison, Director

Dated this 27th day of August 2013.

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

I, Garry Pearson, being the person in charge of the preparation of the accompanying accounts of the eviDent Foundation, being the Statement of Comprehensive Income and Statement of Financial Position of the eviDent Foundation for the year ended 30 June 2013 state that to the best of my knowledge and belief such accounts present fairly the state of affairs of the Association as at 30 June 2013 and of its results for the year then ended.



Mr Garry Pearson, Chief Executive Officer/ Secretary

Dated this 27th day of August 2013.

Advantage Advisors
Partnership

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVIDENT FOUNDATION LIMITED

We have audited the accompanying financial report of eviDent Foundation Limited, being a special purpose financial report, which comprises the statement of financial position as at 30 June 2013, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility 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 in accordance with Australian Accounting Standards and have determined that the accounting policies described in Note 1 to the financial report are appropriate to meet the financial reporting requirements of the *Corporations Act 2001* and are appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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



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under professional standards legislation.



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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF EVIDENT FOUNDATION LIMITED (Continued)**

Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of eviDent Foundation Limited on 27 August 2013, would be in the same terms if given to the directors as at the time of this auditor's report.

Opinion

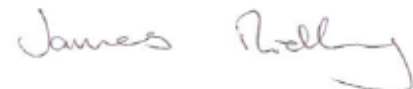
In our opinion the financial report of eviDent Foundation Limited is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2013 and of its performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and complying with the *Corporations Regulations 2001*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under *the Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose.

Advantage Advisors



**ADVANTAGE ADVISORS AUDIT PARTNERSHIP
CHARTERED ACCOUNTANTS**

**JAMES RIDLEY
PARTNER**

Dated in Melbourne on this 27th day of August 2013.

Advantage Advisors
Partnership

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**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF EVIDENT FOUNDATION LIMITED**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2013 there have been:

- a) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

Advantage Advisors

**ADVANTAGE ADVISORS AUDIT PARTNERSHIP
CHARTERED ACCOUNTANTS**

James Ridley

**JAMES RIDLEY
PARTNER**

Dated in Melbourne on this 27th day of August 2013.




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a network of independent accounting firms

APPRECIATION

Australasian Osseointegration Society Victorian Branch
Australian and New Zealand Society of Paediatric Dentistry
Australian Dental Association Victorian Branch Inc
Australian Society of Implant Dentistry
Australian Society of Periodontology Victorian Branch
Australian Prosthodontic Society Victorian Branch
Colgate
Dr Jo-Anne Cherry
Dr Bob Cvetkovic
Dr Alex Down
eviDent Board and Committee Members
eviDent DPBRN Members
Dr Robert French
Dr Paul Gleeson
Dr C Jones
Dr Igor Lavrin
Dr Bruno Lim
Dr Janet Lu
Dr Caroline Melbourne
Melbourne Dental School
Dr Donald Munro
Dr Karyn Nankivell
Mr Tan Nguyen
Northwest PRECEDENT
Oral Health Cooperative Research Centre
PEARL Network
Mr Garry Pearson
Dr Ruth Paluch
Dr Hagan Shea
Dr Anne Stewart
The University of Melbourne
VicReN Victorian Primary Care Practice Based Research Network
Victorian Medical Insurance Agency Ltd
Dr Felicity Wardlaw
Dr Virginia Williams
Dr Andrew Wood
Dr Paul Wright
Dr Philip Yeung



The organisations and people listed on this page have provided the eviDent Foundation with in-kind and/or financial contributions. Both are valued, and the eviDent Foundation thanks them.