



ANNUAL REPORT

2020/21

evident
Foundation

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ACN 152 078 487

VISION

Better oral health for all Australians

MISSION

Translating oral health research into better
general 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



During the last 10 years we have seen our research network grow in size and significance, working with other health care groups to translate oral health research into better general health for all Australians.

It has been very satisfying to see dentists who wouldn't normally have the opportunity, being engaged in clinical research, working with university academics and having scientific papers published.

DR STEPHEN COTTRELL
Chair



evident.org.au

During my term as President of the Australian Dental Association Victorian Branch (2008/09), Council agreed to establish Australia's only Dental Practice Based Research Network (DPBRN), together with the University of Melbourne.

The goals of the DPBRN were to:

- Engage members of the profession in clinical dental research
- Achieve rapid translation of research outcomes into clinical practice
- Provide relevant information that would help guide policy decisions.

The DPBRN evolved into the eviDent Foundation, a health promotion charity that will be celebrating its 10th birthday on 13 July 2021.

10 years of growth

During the last 10 years, we have seen our research network grow in size and significance, working with other healthcare groups to translate oral health research into better general health for all Australians.

It has been very satisfying to see dentists, who wouldn't normally have the opportunity, being engaged in clinical research, working with university academics and having scientific papers published.

10 years on and we have:

- Established a DPBRN of over 126 dental practitioners
- Undertaken 25 research projects
- Published 18 peer reviewed papers
- Taken an average of 2.5 years to complete an eviDent project at an average cost of \$22,000
- Produced 6 facts sheets for practitioners and patients
- Presented at over 75 local, national and international conferences and meetings
- Partnered with universities around the world.

10 years of funding

All health-based research requires a reliable funding stream; to this end, the eviDent Foundation has worked assiduously towards establishing the necessary funding to support our research projects.

Raising money for research is challenging and unfortunately funding for oral health research is inadequate. An estimated \$5.6 billion was spent on health research in Australia in 2017/18. Yet in 2018, the National Health and Medical Research Council (NHMRC) only invested \$3.3 million on research into orofacial diseases. Given the indisputable human and economic costs of poor oral health, it is surprising that this was the least funded research area, accounting for just 0.23 per cent of the overall NHMRC funding for disease, health or research.

We continue to work with our supporters to promote the highest standards of professional dental care and enhance the professional lives of dental professionals. More investment is needed to fill the gap between private practice and research to improve knowledge and oral health.

All members of the eviDent Board have stepped up to the task to try to turn this around. Over the past decade, highlights in our fundraising efforts include a number of dinners and associated charity auctions, the Walking Miles for Smiles campaign, and Mouthguard March, which has become a very popular fundraising endeavour.

I'd like to thank all our donors and supporters for their valuable contributions in support of our work. The establishment and growth of our research network would not have been possible without the dedicated support of many individuals who have collectively come together to form eviDent.

Dr Stephen Cottrell
Chair

BOARD AND COMMITTEE 2020/21

BOARD

Dr Stephen Cottrell,
Chair

Dr Anne Harrison,
Vice-Chair

Dr Jeremy Sternson,
Treasurer

Dr Denise Addison
(aka Bailey)

Prof Stuart Dashper

Dr Nadia Dobromilsky

Mr Kenneth Harrison AM

Ms Angela Wheelton
OAM (resigned Oct 2020)

Dr Jan Tennent

DENTAL PRACTICE BASED RESEARCH NETWORK COMMITTEE

Dr Tony Robertson,
Co-Chair

Dr Rita Hardiman,
Co-Chair

Dr Jaafar Abduo

Dr Antonio Celentano

A/Prof Nicola Cirillo

Dr Jodie Heap (appointed
May 2021)

Dr Tracey Huntley
(appointed Feb 2021)

Clinical A/Prof Mark
Evans (appointed Nov
2020)

A/Prof Rachel Martin
(appointed Nov 2020)

Dr Mary Miller (resigned
Dec 2020)

Dr Jeremy Sternson

Dr Timothy Stolz
(resigned Feb 2021)

FINANCE AND AUDIT COMMITTEE

Dr Jeremy Sternson,
Chair

Dr Felicity Wardlaw,
Deputy Chair

Mr Tan Nguyen
(appointed Aug 2020)

DEVELOPMENT COMMITTEE

Mr Kenneth Harrison AM,
Chair

Dr Parul Marwaha,
Deputy Chair

Ms Karen Escobar

Ms Tara Lupus
(appointed Jun 2021)

Dr Michelle Middleton
(resigned Apr 2021)

Dr Rachelle Welti

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 2020 to 30 June 2021 are:

- ▶ An Umbrella Research Agreement was signed with La Trobe University
- ▶ Fundraising activity was significantly impacted by COVID-19
- ▶ Mr Tan Nguyen was appointed to the Finance and Audit Committee
- ▶ Dr Mark Evans, A/Prof Rachel Martin, Ms Tracey Huntley and Dr Jodie Heap were appointed to the DPBRN Committee
- ▶ Dr Mary Miller, Dr Tim Stolz and Prof Ivan Darby resigned from the DPBRN Committee
- ▶ Dr Michelle Middleton resigned from the Development Committee
- ▶ Ms Tara Lupus was appointed to the Development Committee
- ▶ The Terms of Reference for the DPBRN and Development Committees were updated
- ▶ Policies EP002, EP013, EP014, and EP009 were reviewed
- ▶ A submission was made in response to the Medical Research Future Fund consultation
- ▶ Project 001 has been deferred
- ▶ Project 002 is complete
- ▶ Project 003 is complete
- ▶ Project 004 is complete
- ▶ Project 005 is complete
- ▶ Project 006 is complete
- ▶ Project 007 is complete
- ▶ Project 008 is complete
- ▶ Project 009 is complete
- ▶ Project 010 had an article published in Children, 'A validation and cost-analysis study of targeted school-based dental check-up intervention: Children's Dental Program'.
- ▶ Project 011 is complete
- ▶ Project 012 is complete
- ▶ Project 013 is complete
- ▶ Project 014 is being reviewed
- ▶ Project 015 is complete
- ▶ Project 016 is complete
- ▶ Project 017 has been deferred
- ▶ Project 018 is complete
- ▶ Project 019 submitted the final research report to Colgate-Palmolive Pty Limited
- ▶ Project 020 is recruited an MPhil student and is recruiting a PhD candidate to join the project team
- ▶ Project 021 was impacted by COVID-19 during the collection of patient data
- ▶ Project 022 finalised data collection and commenced data analysis
- ▶ Project 023 is complete.
- ▶ Project 024 commenced recruitment
- ▶ Project 025 commenced recruitment.

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



TREASURER'S REPORT



Some of the key highlights over the last 10 years for me are:

- receiving the Perpetual Impact grant for the Oral Cancer Risk Test project
- the anterior resin bonded bridges project helping me to implement evidence based changes to my treatment planning decisions
- observing the altruism from those who dedicate their time to help eviDent achieve its goals

Seeing eviDent high on the podium of successful DPBRNs around the world has made me proud

DR JEREMY STERNSON
Treasurer



 evident.org.au

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, 2020/21 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 Committee had input into the review of policies EP013 Finance and EP014 Refund as part of their regular review cycle.

The Committee welcomed Mr Tan Nguyen, who replaced Ms Gilda Pekin.

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

Dr Jeremy Sternson
Chair

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 2020/21 year, the major activities of the eviDent DPBRN Committee were:

- No new Chief Investigator was recruited (18 recruited to date);
- Four Associate Investigators recruited (79 recruited to date; 76 current members);
- No Research Collaborators recruited (25 recruited to date);

- One new Research Affiliates were recruited (five recruited to date);
- Dr Mary Miller, Dr Tim Stolz and Prof Ivan Darby resigned from the Committee;
- Dr Mark Evans, A/Prof Rachel Martin, Ms Tracey Huntley and Dr Jodie Heap were appointed to the Committee;
- 12 project proposals were considered, 11 of which were approved;
- Project 010 published in Children: 'A validation and cost-analysis of a targeted school-based dental check-up intervention: Children's Dental Program';
- Project 023 published in Community Dentistry and Oral Epidemiology: 'Impact of COVID-19 on the provision of paediatric dental care: analysis of the Australian Child Dental Benefits Schedule'.

We would like to thank the members of eviDent DPBRN 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



The key achievements have been the engagement of the profession in research and the demonstration that eviDent can produce high quality relevant translational research.

Similarly the engagement of academics with clinicians to produce meaningful and relevant outcomes to improve the health of all Australians.

PROF STUART DASHPER
Director



DEVELOPMENT COMMITTEE CHAIR REPORT

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One of the key achievements has been establishing eviDent with first class governance.

Often this is overlooked in getting a foundation underway but we can be proud of this achievement.

MR KEN HARRISON AM
Director



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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 funding opportunities through Philanthropists, Foundations & Trusts, and the business community and facilitate appropriate introductions and follow up.
- Assist with the development and production of marketing and promotional materials related to fundraising and sponsorship initiatives.
- Create a collegiate entrepreneurial approach to fundraising by sharing ideas and initiatives with eviDent staff.
- Share fundraising experience with eviDent staff.

The Development Committee met once during the financial year. Dr Michelle Middleton resigned from the Committee and Ms Tara Lupus was appointed.

This was in part influenced by the Covid 19 crisis and it is envisaged that efforts will be ramped up when appropriate to do so.

We continue our valuable association with Westpac and Perpetual Trustees and thank them for their continuing support.

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.

Walking Miles for Smiles was held with a dedicated team of four, who raised over \$6000 – an outstanding effort from the team and their supporters.

Our Feel Good Coffee stand at ADX raised \$389.70, shared with Filling the Gap.

\$5 from every ticket sold for the Australian Dental Association Victorian Branch's Social Dinner on 26 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

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.

WALKING MILES FOR SMILES

Beyond the expectations of those Walking Miles for Smiles, the Three Capes Track did not disappoint our dedicated team of four who experienced stunning coastal scenery and remote beaches from both sea level and elevated cliff-top tracks.

Comfortable environmentally friendly cabins gave our eviDent walkers a unique experience, with unique and spectacular views, bright shining stars and peace and serenity away from the hustle and bustle of the city.

Even a little rain on the last day could not dampen their spirits and only added to the atmosphere as they climbed Mount Fortesque through enchanting rain forest. The hike was challenging, humbling and an extremely rewarding experience that provided memories that our eviDent walkers will never forget!

'The whole length of the Three Capes Track was spectacular. We were very lucky to have such a great group to walk with and were so impressed with the organisation from eviDent to get us there and make it run so smoothly', Michelle King and Dr Errol Kilov.



Their inspiring efforts raised over \$6000 to help fund vital research through eviDent's Dental Practice Based Research Network. eviDent Foundation research leads directly to improved treatment outcomes for patients and addresses the connection between oral and general health.



We could not have asked for a better bunch of walkers doing their utmost to raise vital funds for the eviDent Foundation.

Outstanding fundraising effort from all of the Walking Miles for Smiles team AND their supporters.



MOUTHGUARD MARCH

Every year, thousands of people are treated for injuries that could have been prevented by wearing a properly fitted mouthguard, many needing visits to hospital emergency departments and extensive dental treatment.

In Victoria, sports are the most common cause of injury to teenagers and young adults requiring a hospital visit, accounting for 20.9 per cent of all accidents. Injuries to the mouth and jaw are some of the most common sporting injuries, including broken jaw, cuts to the mouth, chipped, broken and knocked out teeth. The eviDent Foundation would like to thank the following practices for helping to turn this around by participating in Mouthguard March and reminding parents and players of the importance of wearing a custom-fitted mouthguard during sport.

- A Dentist on Centre
- ADPA
- Altona Denture Care Clinic
- Andrew Baderski Dental
- Ballarat Dental Group
- Bayside Smiles
- Bendigo Dental Group
- Best Street Dental
- Brunswick Dentist
- Coffs Dental Centre
- Command Mouthguards
- Dental Pod
- Dentists of Hawthorn
- Diggers Rest Dental Practice
- DMJ Dental Prosthetics
- Doreen Dental Clinic
- Dr Alex Down Dental Care
- Dr Mark's HyGenie
- Dr Ruth Burns
- Eltham Family Dental
- Hampstead Dental
- Landale Dental
- Lifelong Dental
- McCrae Dental
- Melbourne Dental Group
- MHT Dentistry
- Million Smiles Dental
- Moama Maya - Centre for Women's Health
- Mont Albert Dental
- Mount Waverley Dental
- Myers Street Dental Clinic
- Narre Warren Raven Denture Clinic
- Northland Dental Clinic
- Northvale Dental
- Preston Doctors Clinic
- PS Dental
- Rosebud Dental Group
- Saints Dental
- Shine Dental Group
- Signature Smile Studio
- Smile Hawthorn
- Smile House Dental Clinic
- South Melbourne Dental
- Sunrise Dental Surgery
- Sweet Smile Dental Clinic
- Teeth Mouth Smile
- Today's Dental Surgery
- Your Family Dentist
- Your Healthy Smile

Ambassadors

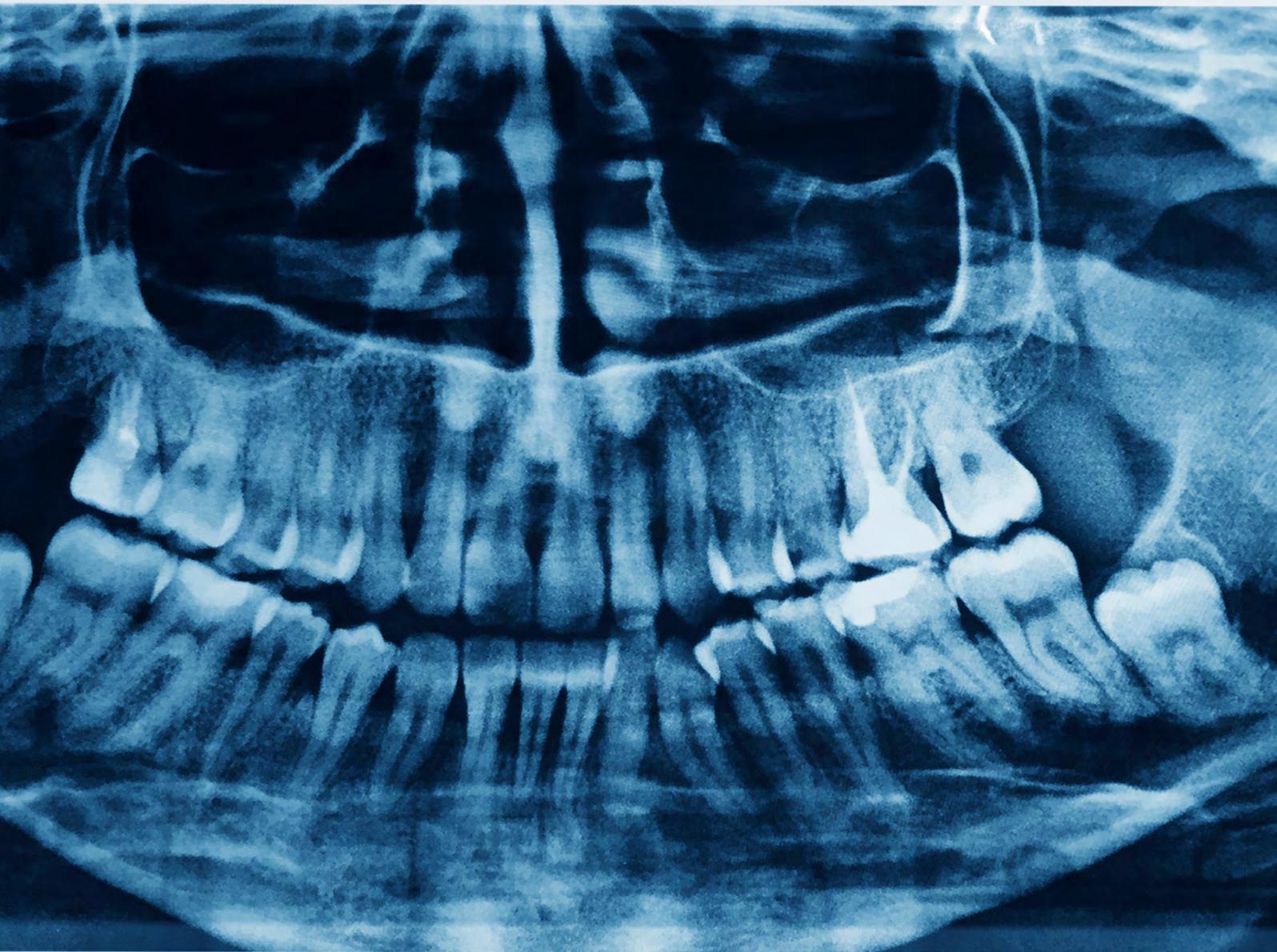
We extend our appreciation to our Ambassadors, Melbourne Rebels, Melbourne Football Club and Tribute boxing for supporting our campaign and increasing the awareness of the importance of properly fitted mouthguards.

Beyond March

We've developed a Hygiene and mouthguard use fact sheet so that your patients can play it safe! Download at any time from evident.org.au/oral-health-information.



RESEARCH HIGHLIGHTS



010

CHILDREN'S DENTAL PROGRAM — EXPANDED PROJECT

Untreated childhood dental caries in the deciduous dentition is the 10th most prevalent health condition affecting 9.0% of the global child population in 2010 and its prevalence has remained relatively unchanged. In Australia, 27.1% of children aged 5–10 have untreated dental caries in the deciduous dentition and 10.9% of children aged 6–14 years have untreated dental caries in the permanent dentition. Children less than ten years of age experience a high burden of potentially preventable hospitalisations due to poor oral health in comparison to all other age groups.

Despite most Australian children being eligible to receive free or low-cost dental care within the public sector, the dental care utilisation rate among children has remained proportionately low.

This study demonstrated consistent findings from our previous work that the intervention increases utilisation of dental services for children who never had a dental check-up and achieved the target null hypothesis.

It appears that a school-based dental check-up intervention may be more effective than traditional school-based dental screening to address child retention rates.

This validation study demonstrated that a targeted school-based dental check-up program has a child retention rate of 75% and increases the utilisation of dental services for children from low-income families. Children receiving dental treatment services from the intervention or standard care group had similar untreated cavitated dental caries outcomes at baseline and at the two-year follow-up.

Additional investigations are required to evaluate the health economic impact of a school-based dental check-up program compared to standard care to inform whether the intervention should be implemented more extensively.

Read the full findings from this study at: mdpi.com/2227-9067/7/12/257



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.



In Australia, type 2 diabetes is the fastest growing chronic condition, increasing at a faster rate than other chronic diseases such as heart disease and cancer

021

NEWCASTLE ORAL HEALTH PROMOTION (OUTCOME AND VALUE) PILOT

There is a significant gap and gradient in oral health knowledge and practice between and within dental health workforce, medical and allied health and lay people groups. There are also significant reasons that preventative procedures are not always applied in dental practice, such as financial incentivisation and perceived need. There is also a developing paradigm in health and oral health of building value and outcome measures into remuneration and making these publicly available.

Evaluating current practices by dentists and the clinical team, and patients' perceptions and needs will inform development of evidence based clinical process and protocols aligned to patient reported outcomes. The current practices of dentists and their teams is the first stage in creating usable clinical tools and processes to adapt existing clinical guidelines to provide that care.

This is the first stage in a pilot program and seeks to:

- Investigate current practices of the dental team in examination diagnosis and preventative advice
- Investigate patients' awareness, understanding and use of preventative services, advice and their risk status
- Map existing literature, including guidelines developed by professional organisations and peak bodies.

Data has been collected from practitioners, but COVID-19 has impacted the collection of patient data.

It is anticipated this project will:

- Establish the oral health of patients involved in the study
- Inform the implementation of an Oral health Care and Report for periodontal disease, caries, non-carious tooth loss and oral cancer.

022

IMPACT OF COVID-19 ON DENTISTRY IN AUSTRALIA

COVID-19 has been declared a pandemic that affects every aspect of life around the world.

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.

It is anticipated this project will:

- Report on the impact of COVID-19 on dentistry in Australia
- Compare the impact of COVID-19 on dentistry in Australia with other countries in the world.



023

IMPACT OF COVID-19 ON DENTAL SERVICE PROVISION: ANALYSIS OF THE AUSTRALIAN CHILD DENTAL BENEFITS SCHEDULE

Oral health is essential to maintaining good overall health and access to dental care is necessary for the early detection, prevention, and control of oral diseases. The COVID-19 pandemic has seen a significant disruption in the provision of dental services globally.

Restrictions on dental services and measures to limit community movement have combined to reduce access to necessary dental care during the COVID-19 pandemic. Delaying or deferring routine diagnostic and preventive care may contribute to an increased burden of disease across the population, and this will likely be more apparent for vulnerable population groups.

The aim of this study was to investigate the impact of COVID-19 on dental services provided in Australia through the Child Dental Benefits Schedule.

The COVID-19 pandemic has had a significant impact on the provision of dental services to children from lower socioeconomic backgrounds who already experience higher levels of dental disease and disadvantage in accessing dental care. Although the restriction of dental services was deemed necessary in order to minimise the risk of transmission of COVID-19 in the dental setting, the impact of these restrictions on oral health will be long lasting. Given the chronic and progressive nature of dental disease, the deferral of necessary dental care is likely to contribute to poorer oral health and long-term problems for many Australians.

024

DIAGNOSTIC PERFORMANCE OF DIGITAL PERIAPICAL RADIOGRAPHY AND 3D CONE BEAM COMPUTED TOMOGRAPHY

There is a lack of data on diagnostic performance of digital 2D and 3D dental imaging modalities and how clinicians interpret dental radiographs. No evidence exists on the factors associated with improved diagnostic performance in this domain. This project will provide data on the diagnostic performance of digital periapical radiography relative to cone-beam computed tomography in endodontic disease detection and the factors that drive performance.

This project is currently recruiting dentists to interpret 60 periapical and 120 cone beam computed tomography images, spread over two reading sessions. This will be done in person on a provided computer workstation. Those recruited will perform a total of 180 image interpretations for this study. At the beginning of the study, we will ask participants some demographic

questions relating to your experience as a dentist. They will have the opportunity to receive feedback on your diagnostic performance.

This project will provide data on the diagnostic performance of digital periapical radiography relative to cone-beam computed tomography in endodontic disease detection and the factors that drive performance. Such data will help dentists to make informed choices of the best imaging investigation to improve diagnostic efficacy.

How do you participate?

Please email ask@evident.net.au or scan the QR code



025

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

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' point of view from two different countries.

It is anticipated this project will:

- Inform the delivery of undergraduate, postgraduate and continuing professional development training on MIH management
- Advise and assist in the regional commissioning of dental services.



026

KNOWLEDGE, ATTITUDE, PRACTICES AND CONFIDENCE OF DENTISTS PERFORMING DENTAL TREATMENT AROUND THE WORLD DURING COVID-19 OUTBREAK

026 Knowledge, attitude, practices and confidence of dentists performing dental treatment around the world during COVID-19 outbreak

The emergence of COVID-19 has led to a global pandemic and currently declared as major global public health emergency by the World Health Organization (WHO). There is a lack of a standardised approach to continue dental procedures in this challenging environment; but appropriate infection control is key.

At present COVID-19 has spread to many countries with more than 172 million cases and 3 million deaths. Many countries have, at various points, imposed a variety of measures to control the pandemic, including lockdowns, quarantines, and curfews. With countries facing the threat of multiple waves of COVID-19 clusters emerging despite these measures, there remain concerns with continued disease transmission. Vaccination uptake around the world remain low. The concerns and anxiety on the COVID-19 is still very much applicable of the daily behaviour of the dentists worldwide.

The aim of this study is to identify the gaps in dentists' knowledge and attitudes towards infection control in a post-pandemic world.

It is anticipated this project will:
 be vital to understanding dentists' knowledge and behaviour on providing dental treatment during an infectious disease outbreak;
 Inform the development of educational and promotional strategies to address dentists' concerns and this will ensure that safe treatment is carried out on patients;
 and
 Inform future work on infection control strategies in dentistry.

How do you participate?

Use the following link or scan the QR code:

nus.syd1.qualtrics.com/jfe/form/SV_4NMK94C7Ak6HWtg



DIRECTORS' REPORT

Your Directors present this report on the company for the financial year ended 30 June 2021.

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 Anne Harrison
- Dr Jeremy Sternson
- Dr Denise Addison
- Dr Nadia Dobromilsky
- Prof Stuart Dashper
- Mr Kenneth Harrison AM
- Dr Jan Tennent
- Ms Angela Wheelton OAM (resigned Oct 2020)

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:

- Improve the uptake of evidence 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
- Advocate to influence health policy using evidence-based research findings
- Develop evidence-based guidelines and resources for use by practitioners, funding agencies, patients and others
- Promote and support evidence-based prevention and care.

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.



“

It's now time to build on the potential eviDent has to allow for assessment of the nature of service delivery within primary care settings, the effectiveness of various health care training programs and can help shape university curriculum and for eviDent to shine as an efficient and effective mechanism for translating the results of network research into policy and practice.

I hope that, as eviDent grows, we engage more of our colleagues in clinical research projects.

— **DR STEPHEN COTTRELL**
Chair



“

In the next ten years I want to see eviDent achieve financial sustainability and produce more projects to benefit the oral health of all Australians.

I would love to see eviDent spread its wings nationally and work with all the universities within Australia and become the research arm that our profession needs.

— **DR JEREMY STERNSON**
Treasurer



“

During the last 10 years, eviDent has worked hard to establish strong relationships with dental institutions across Australia and with practice-based research groups in other health professions.

These relationships will be crucial in promoting the ongoing work of eviDent, in ensuring the relevance of our research, and in helping eviDent achieve the wider recognition and funding so crucial to its ongoing success.

DR DENISE BAILEY
Director



“

I would like to see eviDent achieve much better support from government and industry and expand to become a national network that can address more critical issues in oral care.

PROF STUART DASHPER
Director



“

eviDent has successfully established key partnerships with leading researchers and Australian universities and disseminated research findings to help transform dental practices and policies.

As a leader of clinical dental practice research in Australia, I hope to see eviDent continue to drive a new era of innovative and collaborative research through increased engagement with dental clinicians and in doing so inspire healthier Australian communities.

DR NADIA DOBROMILSKY
Director



“

I would like to see eviDent develop stronger and broader relationships with Philanthropists, Trusts, Foundations and the business community to enable the growth of a corpus and ability to fund present and future research projects.

We can achieve this goal through strategic communication of the importance of research and the close link of oral health with general health and wellbeing.

MR KEN HARRISON AM
Director

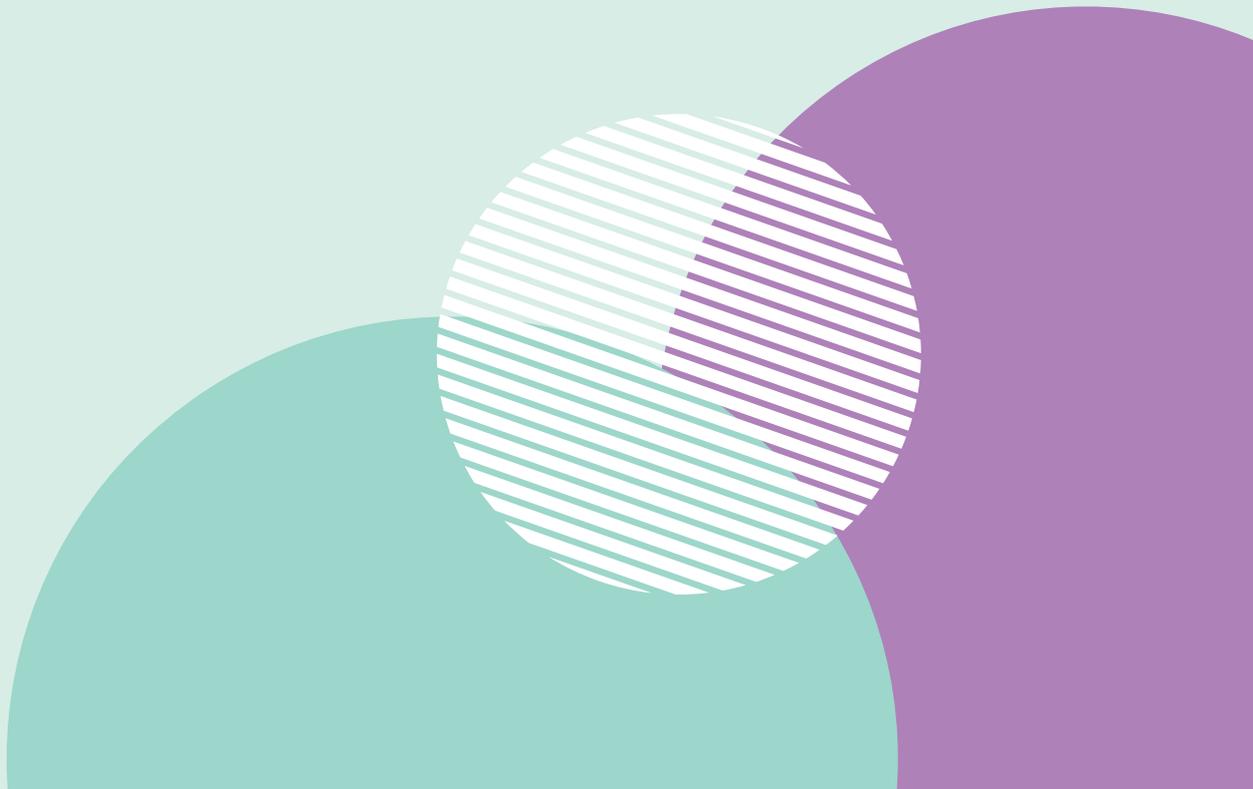


“

Over the past decade eviDent has established itself as Australia’s vital catalyst for clinicians and academic researchers to collaborate and deliver dental practice-based research into dental and oral disease.

With its research, advocacy and health promotion initiatives set to expand nationally, eviDent will continue to ensure that evidence-based research findings drive innovative practice improvements and influence health policy, for the betterment of community health outcomes.

DR JAN TENNENT
Director



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	4	3						
Dr Antonio Celentano					4	1		
Prof Nicola Cirillo					4	1		
Dr Stephen Cottrell	4	4						
Prof Ivan Darby					3	1		
Prof Stuart Dashper	4	2						
Dr Nadia Dobromilsky	4	3						
Ms Karen Escobar							1	1
Dr Mark Evans					2	1		
Dr Rita Hardiman					4	3		
Dr Anne Harrison	4	1						
Dr Kenneth Harrison AM	4	1					1	0
Dr Jodie Heap					0	0		
Dr Tracey Huntely					1	1		
A/Prof Rachel Martin					3	2		
Dr Parul Marwaha							1	1
Dr Michelle Middleton							0	0
Dr Mary Miller					2	1		
Mr Tan Nguyen			2	2				
Dr Tony Robertson					4	3		
Dr Jeremy Sternson	4	4	2	2	4	3		
Dr Tim Stolz					2			
Dr Jan Tennent	4	4						
Dr Felicity Wardlaw			2	2				
Dr Rachelle Welti							1	1
Ms Angela Wheelton OAM	2	0						
Total	34	22	6	6	37	19	4	3

Contributions on Winding Up

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$5 each towards meeting any outstanding obligations of the company. At 30 June 2021, 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 2021, 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
Ms Emma Nickson — Marketing and Fundraising Consultant
Ms Jessica Oldfield — (honorary) Communications Officer
Dr Katy Theodore — (honorary) Policy and Research Manager

Auditor's Independence Declaration

The lead auditor's independence declaration for the period ended 30 June 2021 has been received and can be found on page 41 of the financial report.

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



Dr Stephen Cottrell
Director

Dated 31 August 2021

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2021**

EVIDENT FOUNDATION LIMITED
(ACN: 152 078 487)

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
Continuing operations			
Revenue	2	21,312	69,431
Finance income		777	4,665
Meetings, Projects, Functions, Events		(3,056)	(6,256)
Administration expenses		(11,534)	(60,261)
Other expenses		(3,125)	(5,594)
Profit before income tax		<u>4,374</u>	<u>1,985</u>
Income tax expense	1(b)	-	-
Profit for the year		<u><u>4,374</u></u>	<u><u>1,985</u></u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u><u>4,374</u></u>	<u><u>1,985</u></u>
Profit attributable to:			
Members of the entity		<u>4,374</u>	<u>1,985</u>
Profit for the year		<u><u>4,374</u></u>	<u><u>1,985</u></u>
Total comprehensive income attributable to:			
Members of the entity		<u>4,374</u>	<u>1,985</u>
Total comprehensive income for the year		<u><u>4,374</u></u>	<u><u>1,985</u></u>

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	110,136	148,569
Other financial assets	4(a)	100,000	51,097
Trade and other receivables	5	3,786	9,971
TOTAL CURRENT ASSETS		213,922	209,637
TOTAL ASSETS		213,922	209,637
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	6	3,122	3,211
TOTAL CURRENT LIABILITIES		3,122	3,211
TOTAL LIABILITIES		3,122	3,211
NET ASSETS		210,800	206,426
EQUITY			
Retained earnings		210,800	206,426
TOTAL EQUITY		210,800	206,426

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 2021**

	Retained earnings	Total
	\$	\$
Balance at 1 July 2019	204,441	204,441
Profit for the year	1,985	1,985
Other comprehensive income	-	-
Total comprehensive income for the year	1,985	1,985
Balance at 30 June 2020	206,426	206,426
Balance at 1 July 2020	206,426	206,426
Profit 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

The accompanying notes form part of these financial statements.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from related parties		-	15,000
Donations and Event Income received		28,624	59,299
Payments to suppliers and employees		(18,931)	(84,495)
Interest received		777	4,666
Net cash provided by operating activities	9(b)	10,470	(5,530)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of investments		(100,000)	-
Net cash used in investing activities		(100,000)	-
Net decrease in cash and cash equivalents		(89,530)	(5,530)
Cash and cash equivalents at beginning of year		199,666	205,196
Cash and cash equivalents at end of financial year	9(a)	110,136	199,666

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

In the opinion of the Directors, the Company is not considered a reporting entity. There are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to specifically satisfy all their informational 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) **CHANGES IN ACCOUNTING POLICES**

Effective from 1 July 2020 the Company has adopted:
AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material
AASB 2020-1 Amendments to Australian Standards – Classification of Liabilities as Current or Non-current.
The adoption of the standards had no effect on the Company's results.

(b) **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.

(c) **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 2021 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 2022 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.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021****NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****(c) Revenue (Continued)**

All revenue is stated net of the amount of goods and services tax (GST).

(d) 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.

(e) Financial Instruments***Initial Recognition and Measurement***

Financial assets and financial liabilities are recognised when the entity becomes a party to contractual provisions of the financial instrument, and are measured initially at fair value plus transaction costs, except for those carried at fair value through profit or loss which are measured initially at fair value.

Classification and Subsequent Measurement of financial assets

Financial assets are subsequently measured at fair value through profit or loss, fair value through other comprehensive income or amortised cost.

Classifications are determined by both i) the Company's business model for managing the financial asset and ii) the contractual cash flow characteristics of the financial asset.

All of the Company's financial assets, other than cash and cash equivalents, are measured at amortised cost since they are held within a business model whose objective is to hold the financial asset and collect contractual cash flows, and the contractual terms of the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021****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

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

(h) 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.

(i) Adoption of New and Revised Accounting Standards

During the year the Company adopted AASB 2018-7, AASB 2020-1. The adoption of the standards is covered in more detail in note 1(a).

(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 year ended 30 June 2021. 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 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
NOTE 2: REVENUE AND OTHER INCOME		
Revenue		
Fundraising Events	7,206	45,327
Donation from ADAVB	-	15,000
Donations received	14,106	9,104
	<u>21,312</u>	<u>69,431</u>
NOTE 3: AUDITOR'S REMUNERATION		
Remuneration of the auditor for:		
- auditing or reviewing the financial report	2,700	2,829
	<u>2,700</u>	<u>2,829</u>
NOTE 4: CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	110,136	148,569
	<u>110,136</u>	<u>148,569</u>
NOTE 4a: OTHER FINANCIAL ASSETS		
Term Deposits	100,000	51,097
	<u>100,000</u>	<u>51,097</u>
NOTE 5: TRADE AND OTHER RECEIVABLES		
Current		
Amount Receivable from the Parent Entity	2,222	-
Other receivables	1,564	9,971
	<u>3,786</u>	<u>9,971</u>
NOTE 6: TRADE AND OTHER PAYABLES		
Current		
Accrued expenses	3,122	3,211
	<u>3,122</u>	<u>3,211</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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. Profit provides the capital and cash flow to enable the company to fund its operation.

	2021	2020
	\$	\$
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	110,136	199,666
 <i>(b) Reconciliation of cash flow from operations with profit/(loss) after tax</i>		
Profit after income tax	4,374	1,985
Changes in assets and liabilities:		
Decrease in trade and other receivables	7,313	3,954
Decrease in trade payables	(89)	-
Increase in prepayments	(1,128)	(11,469)
Net cash from operating activities	10,470	(5,530)

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 2021 there was one member.

NOTE 11: EVENTS AFTER THE REPORTING DATE

No matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the company.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE 12: CONTINGENT LIABILITIES

At reporting date for the year ended 30 June 2021, 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

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 27 to 36, 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 2021 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 31 August 2021

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 2021 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 2021 and of its results for the year then ended.



Meaghan Quinn
Chief Executive Officer

Dated 31 August 2021



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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 2021, 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 2021 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.

Findex (Aust) Pty Ltd, trading as Crowe Vic is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Vic, an affiliate of Findex (Aust) Pty Ltd. Liability limited by a scheme approved under Professional Standards Legislation. Liability limited other than for acts or omissions of financial services licensees.



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 2021, 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.

A handwritten signature in black ink that reads "Crowe Melbourne".

CROWE MELBOURNE

A handwritten signature in black ink that reads "G. Robertson".

GORDON ROBERTSON

Partner

Melbourne, Victoria

6 September 2021



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 2021, 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

31st August 2021

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