

ANNUAL REPORT 2022/23

VISION

Better oral health for all Australians



Translating oral health research into better health for all Australians

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

The eviDent Foundation is registered as a fundraiser in the following states: Victoria - FR0011984 New South Wales - CFN/24729 Queensland - CH3292 South Australia - CCP3512 Western Australia - CC23022

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

Feedback

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

eviDent Foundation PO Box 9015, South Yarra, VIC, 3141 Tel: 03 8825 4600 Email: ask@evident.net.au Web: evident.org.au



DIRECTOR'S REPORT

eviDent is now in its second decade of operation and I am pleased to report that we are moving forward in a very positive direction. eviDent is now a recognised research vehicle having signed Umbrella Research Agreements with Dental Schools of the Universities in Victoria and South Australia, as well as service agreements with a number of professional associations across the country. Our Dental Practice-Based Research Network (DPBRN) is expanding, and our budget is in a healthy position. As always, there remains scope further improvement and we're excited about the prospect of further agreements with other Universities.

It is disappointing that research funding for oral health represents 0.23% of the total budget for the top 75 diseases with the highest disease burden. Government funding remains insufficient and inequitable from a disease perspective, diminishing the importance of oral health and its relationship with general health, quality of life and other measures of social impact.

Despite the ongoing uphill battle for funding, our annual charity challenge, Reach the Beach, was a great success financially for eviDent and personally for those involved. I would urge readers to watch this space for next year's walk, which should be bigger and better. Our other fund-raising activities have been progressing well, and we welcome your involvement.

In his presentation at the eviDent Research showcase, Professor Alastair Sloan highlighted how small ideas can easily grow into bigger projects. He highlighted the fact that seed funding to establish pilot projects often results in an exponential increase in funding to further expand research projects. In parallel to his comments, eviDent has established the Research Booster Grant, which consists of a \$10,000 grant for pilot oral heath research projects. This is a competitive grant process with an independent panel of reviewers who will assess grant applications. The first grant was awarded to Dr Rachael Moses for her project, Monitoring exposure risk to SARS-CoV-2 for dental practitioners during aerosol generating procedures. I hope that this form of seeding funding helps our researchers to grow their projects.

It is with disappointment that we received the resignation from the Board of Drs Anne Harrison and Nadia Dobromilski. Both have served the Board with energy, enthusiasm and distinction. Anne and Nadia have been involved with eviDent from the outset and both have been instrumental in growing eviDent. Anne has served as Chair of the Board in its formative years and Nadia has been actively involved in establishing funding initiatives.

I would like to thank the eviDent Board, DPBRN Committee, other Committee members, our CEO and ADAVB support staff for all their help and positivity over the year. It is encouraging that we now attract interest from various professional and academic bodies, and I am sure that eviDent will continue to grow as we now have the momentum to move successfully through our second decade.

Dr Stephen Cottrell Director

BOARD AND COMMITTEE 2022/23

Board

Dr Stephen Cottrell, Chair Dr Jan Tennent, Vice Chair Dr Jeremy Sternson, Treasurer Dr Denise Addison (aka Bailey) Prof Stuart Dashper Mr Kenneth Harrison AM Dr Anne Harrison (resigned May 2023) Dr Nadia Dobromilsky (resigned February 2023)

Dental Practice-Based Network Committee

Dr Tony Robertson, Co-Chair Dr Rita Hardiman, Co-Chair Dr Jeremy Sternson, Vice Co-Chair Dr Jaafar Abduo Dr Antonio Celentano A/Prof Nicola Cirillo Dr Jodie Heap Dr Tracey Huntley Clinical A/Prof Mark Evans A/Prof Santosh Tadakamadla Dr Sabine Selbach

Finance and Audit Committee

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

Development Committee

Mr Kenneth Harrison AM, Chair Dr Parul Marwaha, Vice Chair Ms Karen Escobar Ms Tara Lupus (resigned June 2023) Dr Rachelle Welti Dr Gavin Quek 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
- Developing and implementing cooperative and cross-disciplinary approaches to the treatment and prevention of dental and oral disease
- Conducting and promoting scientific research about how to detect, prevent or treat dental and oral disease
- Training health professionals to conduct scientific research about dental and oral disease
- Training health professionals and carers in methods of controlling dental and oral disease
- Evaluating health programs and processes to prevent or control dental and oral disease
- Seeking funds from grant-giving bodies, trusts, foundations, corporate sponsors, members of the dental community and public
- Doing all other lawful things that are incidental or conducive to achieving its object.

GENERAL REVIEW

Key items of note during the period 1 July 2022 to 30 June 2023 are:

- Drs Nadia Dobromilsky and Anne Harrison resigned as Directors of the Board
- The Inaugural Evidence Booster Grant was awarded to Dr Rachael Moses for her project, Monitoring exposure risk to SARS-CoV-2 for dental practitioners during aerosol generating procedures
- The Umbrella Research Agreement with La Trobe University was reviewed and extended
- A Service Agreement was signed with the Australian Dental and Oral Health Therapists' Association
- The composition of the DPBRN Committee was reviewed and agreed that it would comprise of up to thirteen members, being:
 - Five representatives of the ADA
 - Four representatives of the Melbourne Dental School
 - One representative from La Trobe
 - One representative from the University of Adelaide
 Dental School
 - Two other members whose knowledge and experience will complement the existing committee composition by addressing any skill gaps and having regard for the challenges and opportunities facing the eviDent Foundation at any point in time.
- Policies EP001 and EP0011 were reviewed as part of the regular review cycle
- Procedures EPR001 and EPR002 were reviewed without change
- The Board reviewed the Constitution and made editorial changes for internal consistency and for the sake of clarity
- The Board reviewed and updated its Charter
- Morgan Stanley hosted a very successful Research Showcase
- Project 001, Evaluation of eviDent: complete
- Project 002, A five-year retrospective assay of implant complications in private practice: complete

- Project 003, Molar Incisor Hypomineralisaion: complete
- Project 004, The PREVENT study: understanding the relationship between general prescribing and xerostomia: complete
- Project 005, Children's dental program: complete
- Project 006: Diagnosis, treatment and maintenance of periodontal patients by general dentists: complete
- Project 007, Understanding the relationship between dental professionalism and preferred provider status: complete
- Project 008, Investigation of the longevity of anterior resin bonded bridges: complete - Resin Bonded Bridges Guidelines are available for download from www.evident.org. au/images/Guidelines_Resin_bonded_bridges.pdf
- Project 009, Evaluation of the health promoting practices pilot project: complete
- Project 010, Children's dental program: Expanded scope: complete
- Project 011, OHP's knowledge and beliefs about the potential causes of oral cancer: complete
- Project 012, Diet advice in the dental setting: complete
- Project 013, Oral cancer risk test: complete
- Project 014, Say ahhh what to GPs, dentists and community pharmacists do about bad breath?: complete
- Project 015 did not proceed
- Project 016, Body dysmorphic disorder a practice-based study: complete
- Project 017, Facilitators and barriers to oral health for children with cardiac conditions: not progressing
- Project 018, Dental health attitudes in young adults aged 15-25 years with diabetes melititus: complete
- Project 019, iDENTify: complete. The project published:
 - Mariño R, Priede A, King M, Adams G, Morgan M.
 Oral health professionals screening for undiagnosed Type-2 diabetes and pre-diabetes. BMC Endocrine Disorders https://bmcendocrdisord.biomedcentral.

com/articles/10.1186/s12902-022-01100-9

- Gao L, Tan E, Mariño R, King M, Priede A, Adams G, Sicari M, Moodie M. Cost-effectiveness of a screening intervention to early identify pre-diabetes in the oral healthcare setting. Endocrines, Vol 3, Issue 4 https:// www.mdpi.com/2673-396X/3/4/62
- Mariño R, Priede A, King M, Adams G, Sicari M, Morgan M. Oral health professionals' and patients' opinions of Type-2 diabetes screenings in oral health care settings. I Endocrines, Vol 4, Issue 1 https://www. mdpi.com/2673-396X/4/1/5
- Project 020, Implant complications in private practice a prospective study: received a USD\$16,235 ITI small grant and has commenced recruitment for the Dentist Delphi
- Questionnaire https://evident.org.au/research/researchopportunities
- Project 021, Newcastle oral health promotion (outcome and value) pilot: not progressing
- Project 022, Impact of Covid-19 on dentistry in Australia: complete
- Project 023, Impact of Covid-19 on dental service provision: complete
- Project 024, Diagnosis performance of digital radiography and 3D cone beam computed tomography: completed practitioner recruitment and commenced data analysis
- Project 025, Qualitative study exploring general practitioners' views of Molar Incisor Hypomineralisation (MIH) and its management in UK and Australia: complete
- Project 026, Knowledge, attitude, practices and confidence of dentists performing dental treatment around the world during Covid-19 outbreak: closed survey and commenced data analysis
- Project 027, Normalising oral health in alcohol and other drug recovery services (NORMAD) – empowering clients and service providers: deferred
- Project 028, Stress and burnout amongst Australian dental practitioners: published two papers:

- Factors associated with suicidal ideation and suicide attempts by Australian dental practitioners - https:// onlinelibrary.wiley.com/doi/10.1111/cdoe.12849
- Mental health, psychological distress and burnout in Australian dental practitioners - https://onlinelibrary. wiley.com/doi/10.1111/adj.12961
- Project 029, Prescribing of antibiotics and opioids by Victorian dentists during COVID-19: closed survey and commenced data analysis
- Project 030, Effectiveness of pre-treatment music interventions in managing anxiety in the dental setting: practitioner recruitment commenced
- Project 031, Dental practice acquired SARS-Cov-2 infections in Victoria 2020/21: recruitment closed and data analysis commenced
- Project 032, The use of silver diamine fluoride by Australian dental professionals: survey closed and analysis commenced
- Project 033, Dental PEARLS: Dental Penicillin Allergy ReferraL study: practitioner recruitment commenced
- Project 034, Monitoring exposure risk to SARS-CoV-2 for dental practitioners during aerosol-generating procedures: commenced
- Project 035, The use of orifice barriers in root filled teeth by dental practitioners in Australia: practitioner recruitment commenced
- Project 036, How dental teams support sugars reduction by adolescents in the dental practice: a qualitative exploration: practitioner recruitment commenced
- Project 037, A survey of orthodontic clear aligner practices among general dentists in Australia: practitioner recruitment commenced.

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.

The Committee continues to monitor the current economic climate and has adjusted its budget, strategy and risk management inventory to reflect this.

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

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

Dr Jeremy Sternson Treasurer



I have been a Director of the eviDent Foundation since its inception and I have been so proud of the progress we achieve year on year. eviDent is in the top five dental practice-based research networks in the world with one of the most publications. Our projects continue to translate into guidelines , policies and clinical practice. I had the privilege of joining another charity challenge that raised substantial income and we welcomed a new sponsor, Credabl. There are a lot of exciting projects coming through, including implant dentistry, use of pharmaceuticals and endodontic radiography.

It was great to see the published article from the Prof Alastair Sloan et al about the gross underfunding of oral health research and the desperate need for organisations like eviDent to help improve the oral and general health of society.

I am humbled to be a part of the eviDent Foundation with its amazing staff, volunteers, researchers, committee members, CEO and Board, all of whom share my passion for oral health research and the good it can do.

EVIDENt Foundation DR JEREMY STERNSON Treasurer



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 2022/23 year, the major activities of the eviDent DPBRN Committee were:

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

DPBRN COMMITTEE CO-CHAIR REPORT

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

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

Dr Tony Robertson and Dr Rita Hardiman Co-Chairs

CBA REFERRAL

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

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

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DEVELOPMENT COMMITTEE CHAIR REPORT

The terms of reference for the Development Committee are to:

- Help eviDent staff to develop a fundraising strategy and ٠ recommend to the Board for approval
- Help eviDent staff to ensure the fundraising strategy is ٠ implemented, providing assistance and advice where required
- Monitor and evaluate the fundraising plan
- Provide assistance to the Board and staff about fundraising, sponsorship and development of new projects and initiatives
- Identify and recommend suitable funding opportunities
- Assist with the development and production of marketing and promotional materials related to fundraising and sponsorship initiatives.

The Development Committee met four times during the financial year.

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

We were pleased to partner with Credabl as our Hiker's Hero for Reach the Beach. The dedicated team of hikers raised \$17.723.

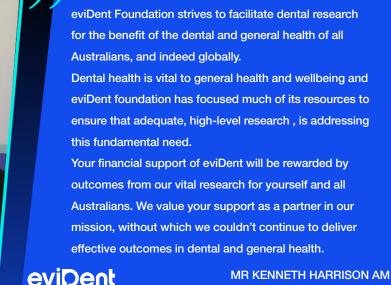
We welcomed our new Mouthguard March Ambassadors: Essendon Football Club, Joon No's Taekwondo and thank our continuing Ambassadors. Melbourne Rebels and Tribute Boxing. We also extend our appreciation to the practices who partnered with us and the patients who invested to protect their smile with a custom-fitted mouthguard.

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



Foundation

Director



TEA FOR TEETH

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

Oral disease affects people's everyday lives in subtle and pervasive ways, influencing eating, sleep, work and social roles. The prevalence and recurrences of such impacts are a silent epidemic.

Tea for Teeth is an easy and fun way to raise money for Australia's oral health, by catching up over a cuppa and teeth friendly treats. As COVID-19 continues, never before has Australia's investment in health and medical research been so important. We sincerely thank the following businesses for participating in Tea for Teeth - taking a sip to save a smile during Dental Health week:

- ADAVB
- Agriculture Victoria
- ANZ Mobile Lending
- Arca Dental
- Ballarat Dental Group
- Bayside Orthodontists
- Curnow Dental
- Dental Vision
- Sea Breeze Dentistry
- Tamworth Dental Clinic Hospital
- The Adelaide Dental School

• Your Community Health (Preston, East Reservoir and Northcote).

A particular note of appreciation goes to the Victorian Oral and Facial Surgeons, for generously covering the full cost of the host kits. This means that all proceeds from Tea for Teeth go directly to the eviDent Foundation's practice-based research projects, as well as promoting the prevention and control of oral disease.

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

Maidstone Dental

New Smiles Dental

PresiDental Smiles

Smile Care Dentists

Starr Dental Group

Tooth Zone

South East Orthodontics

The Quay Family Dental

Wyndham Village Dental

Utopia Dental Group

Newcomb Dental

My Dentist @ Highton

Parkdale Family Dental

MOUTHGUARD MARCH

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

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

Only a third of children wear a mouthguard when playing contact sports. Most of those do not use a custom-made mouthguard. There is a significant risk of dental injuries from contact sports. Custom-made mouthguards are effective in preventing sports-related dental injuries.

We remind patients about our Hygiene and mouthguard so that you can play it safe! Download at any time from evident. org.au/oral-health-information.

We extend our appreciation to the participating 2023 Mouthguard March practices who provided the safest protection from injury for their patients playing sport and donated funds to support the work of the eviDent Foundation:

- A Dentist on Centre
- Art De Dente
- Ballarat Dental Group
- Better Dental
- Beyond Dental
- Care Plus Dental
- Daintree Health
- Dendy Village Dental
- Dr Mark's HyGenie

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- Dr Ruth Burns
- East Geelong Dental
 Practice
- Fitzroy Dental
- Hawker Dental
- K1 Dental

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Ambassadors

We extend our appreciation to our Ambassadors, Melbourne Rebels, Essendon Football Club, Joon No's Taekwondo and Tribute boxing for supporting our campaign and increasing the awareness of the importance of properly fitted mouthguards.

REACH THE BEACH FOR SMILES AND TEETH

Our incredible Reach the Beach team put on their hiking boots and carried their shelter, food, water and clothes in back packs for three days, along the spectacular southern circuit of Wilsons Prom to support the eviDent Foundation.

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

Those we met along the route were inspired by our trekkers, knowing the enormity of the challenge first-hand and even more impressed that it was all for charity!

The Reach the Beach team has so far raised over \$17,000 to help fund eviDent's dental practice based research.

eviDent projects help to turn 'we think, we're not sure, we don't know' into evidence that supports improved health outcomes. This in turn helps eviDent to:

• provide a better understanding of how and why dental

materials are used by general and specialist dental practitioners in the restoration of root filled teeth, so that more effective and efficient restorative protocols are developed to improve outcomes for endodontically treated teeth

- provide a better understanding the risk of SARS-CoV-2 transmission in the dental setting to better inform public policy decisions that impact on oral health
- inform national policies about referrals by dentists for penicillin allergy testing in the future and ensure dentists can be responsible for appropriate screening and referral of their patients
- determine whether music therapy is effective and could be used as an additional intervention to manage anxiety in the dental setting, and so much more!

Huge thanks to our inCredabl Hiker's Hero, Credabl and to everyone who supported our team on this challenge.







RESEARCH

HIGHLIGHTS

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

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

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

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

This study aimed to:

• Describe the knowledge, attitudes and practices of Oral Health Professionals (OHPs) around diabetes identification, management and patient referral

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

Findings from this study demonstrated that:

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

Read publications from this study at: https://evident.org.au/ research/publications

020 IMPLANT COMPLICATIONS IN PRIVATE PRACTICE

There are currently no nationally accepted guidelines or best practice protocols related to dental implant treatment in Australia. Given the significant biological and financial burden of complications to patients and the community, and current emphasis on Patient Centred Care and Value based health care, we're inviting you to help develop a patient-centred best practice protocol that reflects patients' expectations and perceptions of dental implants and complications, as well as dentists' perception of treatment protocols to reduce implant complications.

The first phase of the three-part study is planned for launch on 1 July 2023. It involves a cross sectional study of dental practitioners providing oral implant treatment; exploring perceptions and practices.

The aim of the study is to explore dentists' perceptions and practices of dental implant treatment in the areas of:

- a. Treatment planning
- b. Oral implant surgery
- c. Oral implant restoration
- d. Oral implant maintenance

A comprehensive survey of oral implant

practitioners has not been conducted since Guo et al in 2017, and since then, a growing interest in patient-centred care, shared decision making and research in value-based health care has been encouraged by the National health and medical research council in the development of guidelines.

It is anticipated that findings from the project will help to obtain an understanding of current perceptions and practices of dental implant practitioners which will form the starting point of patient-centred best practice protocol and guidelines development.

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.

The project has commenced data analysis.

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

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

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

The aim of this study is to normalise oral health care as part of AOD recovery at First Step, an addiction treatment centre in St Kilda, by increasing the oral health knowledge of its clients and service providers (addiction medicine GPs, mental health nurses, psychologists, psychiatrists, lawyers, case co-ordinators, peer workers, reception workers and local oral health care providers) and enabling clients to improve their oral health care.

It is anticipated this project will:

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

028 STRESS AND BURNOUT AMONGST AUSTRALIAN DENTAL PRACTITIONERS

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

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

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

Dental practitioners were found to have a high burden of mental health concerns, with close to one-third reporting experiencing moderate to severe psychological distress, and about one in four were found likely to be experiencing burnout. Key findings from the study:

- 17.6% reported thoughts of taking their own life in the preceding 12 months;
- 31.4% reported thoughts of taking their own life prior to the preceding 12 months;
- 5.6% reported ever having made an attempt to take their own life;
- 32% were rated as having moderate-severe psychological distress;
- 59.4% were rated as having minor-severe non-psychotic psychiatric morbidity;
- 24.8% were classified as likely to be experiencing burnout;
- 11.5% reported a current diagnosis of depression
- 12.9% reported a current diagnosis of anxiety disorder
- Younger practitioners (<30 years)

were more than twice as likely to have had thoughts of suicide in the previous 12 months than older practitioners (61+ years);

 Male dental practitioners were twice as likely as females to have had thoughts of suicide in the previous 12 months.

The project has published the following:

- Parker G, Tavella G, Hopcraft MS. Exploring the validity of the Sydney Burnout Measure. Psychiatry Res 2023
- Hopcraft MS, McGrath R, Stormon N, Parker G. Psychological distress, burnout and mental health issues in Australian dental practitioners. Aust Dent J 2023 https://doi.org/10.1111/adj.12961

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Hopcraft MS, Stormon N, McGrath R, Parker G. Factors associated with suicidal ideation and suicide attempts by Australian dental practitioners. Community Dent Oral Epidemiol 2023 DOI: 10.1111/ cdoe.12849

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

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

Listening to music during a dental procedure has been

associated with a reduction in the experience of dental anxiety, accompanied by physiological changes such as reductions in heart rate, blood pressure and respiratory rates, but there is a lack of research investigating the effect of music provided pre-treatment or during treatment. This project will investigate the effect of music timing (i.e. music from the time of being in the waiting room, compared to music from the commencement of dental treatment) and music choice (i.e. four different genres of sedative music will be offered) on anxiety associated with having restorative

dental treatment i.e. dental fillings.

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

It is anticipated this project will help:

- determine whether music timing and music choice has an effect on anxiety associated with having restorative dental treatment
- · determine whether music therapy is effective and could

be used as an additional intervention to manage anxiety in the dental setting.

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

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

From the outset of the pandemic, the perception has been that the dental profession is at increased risk of workplace acquired COVID-19, however the evidence does not appear to support this, with very few reported cases of transmission in the dental setting in Australia and internationally. With the emergence of the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) pandemic in early 2020, guidance from the World Health Organisation suggested that transmission was predominantly droplet based, and therefore airborne precautions were recommended for aerosol-generating procedures. The early dental literature suggested that the dental profession was at increased risk of both onward transmission of virus from patient to patient, and also from patient to dental staff given that most dental procedures generate aerosols. It was thought that droplet and aerosol transmission of SARS-CoV-2 were the most important concerns in the dental environment because it is hard to avoid the generation of large amounts of aerosol and droplet mixed

with patient's saliva, as well as the potentially infected patient's cough and breathing.

As a result, routine dental care was suspended in many countries around the world through concerns of virus transmission via aerosols generated during dental procedures, with a subsequent significant impact on the provision of dental services and ultimately oral health. However, there are very few reports in the international literature of cases of COVID-19 transmission in the dental practice setting. The Victorian Department of Health has reported on the number of health care acquired SARS-CoV-2 infections since 2020. The project aimed to report on the cases of SARS-CoV-2 infection that occurred in dental practice settings in Victoria, Australia between February 2020 and December 2022, and to describe the circumstances of transmission to improve the understanding of whether the provision of dental care poses a risk to patients or dental practitioners and their staff during periods of uncontrolled community transmission

of SARS-CoV-2.

A total of 262 people contracted SARS-CoV-2 between March 2020 and December 2021 working in a dental setting during their acquisition period – including 62 dentists and 175 dental assistants. Only four cases were likely to have been acquired from a patient during the provision of dental treatment. Crude prevalence of SARS-COV-2 infection was estimated to be 13.4 per 1,000 dentists, and for the general community 27.1 per 1,000 people.

The evidence from Victoria suggests no increased risk of transmission of SARS-CoV-2 during dental treatment, with only four documented cases from patient to dentist between March 2020 and December 2021. Future outbreaks should focus on ensuring risk mitigation procedures but not deferral of dental care.

033 DENTAL PEARLS: DENTAL PENICILLIN ALLERGY REFERRAL STUDY

Penicillin allergy is the most commonly reported drug class allergy, with 10% of the Australian population having a penicillin allergy label. However, of the 10% of patients with a reported penicillin allergy label, only 1% of patients have a true penicillin allergy the other 9% of penicillin allergy labels are in error. This is due to the penicillin allergy label being erroneous - the patient either had a non-immunemediated reaction (e.g. a side effect such as nausea/diarrhoea) that was incorrectly recorded as an allergy, or the allergy has worn off. Fifty percent of penicillin allergies wear off after 5 years. Patients with a penicillin allergy label are associated with receiving more toxic, expensive and suboptimal antibiotics with higher rates of adverse effects. They are also associated with having higher rates of antibiotic resistant infections, increased rates of hospitalisation and lengthier hospital stays. Patients with an incorrect penicillin allergy label also tend to receive broader spectrum antibiotics, which contributes to the

public health problem of antibiotic resistance. Patients who present with a penicillin allergy label are as frequent in dentistry as in medicine. Because of this, in dental practice, appropriate enquiry into a patient's reported penicillin allergy with advice to refer for testing has been included in the latest national dental Therapeutic Guidelines.

The project aims to:

- determine the proportion of penicillin allergic patients with a low-risk penicillin allergy phenotype assessed by dentists.
- determine the proportion of patients referred by dentists with a low-risk phenotype that can have their penicillin allergy label removed by testing
- assess this method for dentists to appropriately screen and refer patients for penicillin allergy de-labelling as there is no current method for dentists do to this.

It is anticipated the results of this study will demonstrate the ability of dentists

to appropriately screen patients, and the value of having dentists involved in referring appropriate patients for penicillin allergy testing and subsequent de-labelling. This can inform national policies about referrals by dentists for penicillin allergy testing in the future and ensure dentists can be responsible for appropriate screening and referral of their patients. The validation of the screening tool will then allow it to become part of future dental guidelines.

How do you participate? Use the following link: https:// melbourneuni.au1.qualtrics.com/jfe/ form/SV_a5adlEwhzyrL0Ro

• Or scan the QR code:



U35 THE USE OF ORIFICE BARRIERS IN ROOT FILLED TEETH BY DENTAL PRACTITIONERS IN AUSTRALIA

There is currently no published research about the usage of dental materials as orifice barriers amongst Australian dental practitioners. The failure of root canal treatment and the associated development of apical periodontitis normally requires extraction of the tooth and costly replacement procedures, or complex and expensive specialist-managed non-surgical retreatment and/or apical surgery for resolution. Such poor outcomes can impose significant costs on patients, health insurance or healthcare providers through restorative or replacement treatments.

A consensus does not yet exist for the best material type to use as an orifice barrier for root-filled teeth, and there is little information available about the practising habits of dental practitioners with respect to this technique. This project is a cross-sectional study that aims to investigate the attitudes, knowledge and patterns of use of orifice barriers in root filled teeth by dental practitioners in Australia.

The aim of the project was to investigate the attitudes, knowledge and usage of dental materials as orifice barriers in the restoration of endodontically treated teeth, by general and specialist dental practitioners in Australia.

It is anticipated this project will provide a better understanding of how and why dental materials are used by general and specialist dental practitioners in the restoration of root filled teeth so that more effective and efficient restorative protocols may be developed to improve outcomes for endodontically treated teeth.

036 HOW DENTAL TEAMS SUPPORT SUGARS REDUCTION BY ADOLESCENTS IN THE DENTAL PRACTICE: A QUALITATIVE EXPLORATION

Dental caries affects an estimated 3.1 billion people worldwide. The global prevalence of dental caries in permanent teeth of children is 53.8%. Despite such high levels of caries globally, it is a preventable disease and the most prevalent non-communicable disease. Exposure to dietary sugars is the direct cause of caries.

High levels of dental caries in children throughout the world is a significant cause of concern, as dental caries is a cumulative and progressive disease. In order to reduce the life-long risk of tooth decay, the best approach is to reduce the prevalence of dental caries in children. There is evidence that supports the relationship between the amount of sugars consumed and the development of dental caries when frequency of intake is controlled. There is currently insufficient literature about the attitudes of dental practitioners towards supporting their patients to reduce their intake of sugars, as well as potential barriers and facilitators that may influence the ability of dental practitioners in reducing their patients' sugars intake. The project aims to:

- explore the attitudes, practices and knowledge of dental teams in supporting adolescent patients to reduce free sugars* intake within the context of a healthier diet
- explore the barriers and facilitators influencing the ability of dental practitioners to support patients to reduce their free sugars intake.

It is anticipated this project will underpin the efforts of dental teams in supporting adolescent patients reduce their free sugars intake.

* free sugars are those sugars that are added to foods by manufacturer, cook or consumer plus the sugars naturally present in honey, syrups, fruit juice and fruit juice concentrates.

037 A SURVEY OF ORTHODONTIC CLEAR ALIGNER PRACTICES AMONG GENERAL DENTISTS IN AUSTRALIA

Over the last 20 years, the use of orthodontic clear aligners appears to have been increasing. Acquiring robust data about the use of aligners among dentists and information about factors involved in the adoption of preferred aligner type, case selection, treatment protocols, digital treatment planning and adjunctive treatment modalities have not yet been addressed.

Orthodontic clear aligners are active transparent, plastic removable orthodontic appliances that aim to correct some, or all, of the features of a malocclusion. Orthodontic clear aligners, including the well-known Invisalign® brand, appear to be increasing in use globally. They are removable and transparent in addition to conferring proposed oral hygiene management and aesthetic advantages over the traditional fixed appliances. However, detailed information regarding aligner use (and the rationale behind their use) by dentists in Australia (and internationally) is lacking.

This study appears to be the first of its kind to be conducted anywhere among dentists and aims to acquire data regarding the use of aligners among dentists and information regarding factors involved in the adoption of preferred aligner type, case selection, treatment protocols, digital treatment planning, adjunctive treatment modalities and post-treatment retention associated with aligners. It will also provide dentists with the opportunity to identify concerns with aligner wear as articulated by patients.

The project aims to investigate orthodontic clear aligner practices among general dentists.

It is anticipated this project will help inform dentists and provide further evidence to evaluate their own treatment strategies. It will also help inform orthodontic researchers and provide a baseline knowledge from which further investigations can be carried out in relation to treatment techniques and appliances. Additionally, aspects of the study may be highlighted that participants would like to see taught/discussed as continuing professional development

courses and events. How do you participate? Use the following link: https://www.surveymonkey. com/r/FDWGY3Q

Or scan the QR code:



DIRECTORS' REPORT

Your Directors present this report on the company for the financial year ended 30 June 2023.

Directors

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

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

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

Principal activities

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

The company's short-term objectives are to:

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

• Pursue highest level research protocols and standards.

The company's long-term objectives are to:

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

Strategies

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

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

As the company has only been operational since July 2011, the Directors consider it would be premature to apply industry benchmarks to assessment of performance other than to assure themselves that the company has the funding to pay expenses as and when they fall due. The provision of extensive administrative support by the ADAVB currently keeps costs to a minimum. As the eviDent Foundation's investment fund grows, the Directors expect that it will move to cover its own administrative costs.



I have been fortunate to be involved with evident since its inception. From a young age I have always enjoyed volunteer work and the personal rewards it offers. As with many aspects of life, volunteerism has been studied and written about. A number of studies have reported the following benefits of volunteerism, some which include:

- connecting you with others
- improving mental and physical well being
- improving professional skills and sense of purpose.

Working with the dedicated team members of eviDent has definitely provided these benefits and more. As dentists we often work in an isolated environment that can be at times quite stressful. Being involved in a volunteer organisation allows one to offer skills and knowledge to sectors of the community that one might not regularly come into contact with.



DIRECTORS' REPORT

Contributions on Winding Up

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$5 each towards meeting any outstanding obligations of the company. At 30 June 2023, 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 2023, the Board was to be supported by the following staff:

Ms Meaghan Quinn — (honorary) Chief Executive Officer

Ms Emma Hou — (honorary) Finance Manager

Dr Katy Theodore — (honorary) Policy and Research Manager

Ms Anna Aldridge — (honorary) Communications Manager

Ms Tamara Mapper — (honorary) Communications and Events Coordinator

Ms Angelina Chan — (honorary) Communications and Events Coordinator

Auditor's Independence Declaration

The lead auditor's independence declaration for the period ended 30 June 2023 has been received and can be found on page 39 of the financial report.

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

Dr Stephen Cottrell Director Dated 29 August 2023

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:

	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	1		
Dr Denise Bailey	4	2						
Dr Antonio Celentano					4	0		
Prof Nicola Cirillo					4	0		
Dr Stephen Cottrell	4	4						
Prof Stuart Dashper	4	3						
Dr Nadia Dobromilsky	3	2						
Ms Karen Escobar							4	3
Dr Mark Evans					4	1		
Dr Rita Hardiman					4	2		
Dr Anne Harrison	3	0						
Dr Kenneth Harrison AM	4	0					4	1
Dr Jodie Heap					4	1		
Dr Tracey Huntely					4	3		
Ms Tara Lupus							4	4
Prof Santosh Tadakamadla					4	2		
Dr Parul Marwaha							4	2
Mr Tan Nguyen			2	1				
Dr Tony Robertson					4	4		
Dr Sebine Selbach					4	2		
Dr Jeremy Sternson	4	3	2	2	4	2		
Dr Jan Tennent	4	3						
Dr Felicity Wardlaw			2	2				
Dr Rachelle Welti							4	2
Dr Gavin Quek							4	3
Total	30	17	6	5	44	18	24	15

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	Note	Consolidated 2023	Consolidated 2022
	-	\$	\$
Revenue from continuing operations	3	61,183	268,558
Other revenue	3	22,923	717
Meetings, functions and events		(12,125)	(6,124)
Administration expenses		(6,525)	(47,749)
Other expenses		(5,195)	(2,421)
Surplus before income tax	-	60,261	212,981
Income tax expense	1(a)	-	-
Surplus for the year	=	60,261	212,981
Other comprehensive income			
Equity instruments at fair value through other comprehensive income - fair value changes	-	495	(19,076)
Total comprehensive income for the year	=	60,756	193,905
Surplus attributable to:			
Members of the entity		60,756	193,905
Surplus for the year	=	60,756	193,905
Total comprehensive income attributable to:			
Members of the entity		60,756	193,905
Total comprehensive income for the year	=	60,756	193,905

The accompanying notes form part of these financial statements.

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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	Consolidated 2023	Consolidated 2022
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	160,307	132,428
Trade and other receivables	7	16,908	1,024
TOTAL CURRENT ASSETS		177,215	133,452
NON CURRENT ASSETS			
Financial assets	6	291,418	274,924
TOTAL NON CURRENT ASSETS		291,418	274,924
TOTAL ASSETS		468,633	408,376
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	3,172	3,671
TOTAL CURRENT LIABILITIES		3,172	3,671
TOTAL LIABILITIES		3,172	3,671
NET ASSETS		465,461	404,705
EQUITY			
Reserves		(18,581)	(19,076)
Accumulated surplus		484,042	423,781
TOTAL EQUITY		465,461	404,705

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Retained earnings	Reserves	Total
	\$	\$	\$
Balance at 1 July 2021	210,800	-	210,800
Surplus for the year	212,981	-	212,981
Other comprehensive income	-	(19,076)	(19,076)
Total comprehensive income for the year	212,981	(19,076)	193,905
Balance at 30 June 2022	423,781	(19,076)	404,705
Balance at 1 July 2022	423,781	(19,076)	404,705
Surplus for the year	60,261	-	60,261
Other comprehensive income	-	495	495
Total comprehensive income for the year	60,261	495	60,756
Balance at 30 June 2023	484,042	(18,581)	465,461

The accompanying notes form part of these financial statements.

EVIDENT FOUNDATION LIMITED (ACN: 152 078 487)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from related party		-	-
Donations and Event Income received		45,527	271,217
Payments to suppliers, employees and others		(24,571)	(55,642)
Finance income		22,923	717
Net cash provided by operating activities	11 (b)	43,879	216,292
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from investments		-	1,099
Purchase of investments		(16,000)	(195,099)
Net cash used in investing activities		(16,000)	(194,000)
Net increase in cash and cash equivalents		27,879	22,292
Cash and cash equivalents at beginning of financial year		132,428	110,136
Net cash and cash equivalents	11 (a)	160,307	132,428

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

New or amended Accounting Standards and Interpretations adopted

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

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

Basis of preparation

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

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

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

Historical cost convention

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

(a) Income Tax

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

(b) Revenue

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

Interest revenue

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

Fundraising and donations

Fundraising and donations collected are recognised as revenue when the Company gains control of the funds.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Cash and Cash Equivalents

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

(d) Financial Instruments

Fair Value:

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

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

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

Impairment of financial assets

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

Classification of financial liabilities

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

Derecognition

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

(e) Goods and Services Tax (GST)

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Comparative Figures

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

(g) Investments and other financial assets

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

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

Financial assets at fair value through profit or loss

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

Financial assets at fair value through other comprehensive income

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

Impairment of financial assets

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Current and non-current classification

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

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

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

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

Certain new and revised accounting standards have been issued but are not effective for the accounting period ended 30 June 2023. The below accounting standard have not been applied to these financial statements. The Company is reviewing its existing polices and assessing the potential implications of the accounting standard which includes: AASB 2021-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current. AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 2: CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

	Consolidated 2023	Consolidated 2022
	\$	\$
NOTE 3: REVENUE AND OTHER INCOME		
Revenue		
Fundraising Events	34,664	25,950
Donation received from the Parent Entity	15,000	234,500
Donations received	11,519	8,108
	61,183	268,558
Other revenue		
Dividends received	22,578	717
Interest income	23	-
Other income	322	-
	22,923	717
NOTE 4: AUDITOR'S REMUNERATION		
Remuneration of the auditor for:		
- auditing or reviewing the financial report	3,000	2,750
	3,000	2,750
NOTE 5: CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	160,307	132,428
	160,307	132,428
NOTE 6: FINANCIAL ASSETS		
Financial assets at fair value through other comprehensive income	291,418	274,924
	291,418	274,924
NOTE 7: TRADE AND OTHER RECEIVABLES		
Current		
Amount receivable from the Parent Entity	15,658	6
Other receivables	1,250	1,018
	16,908	1,024
NOTE 8: TRADE AND OTHER PAYABLES		
Current Accrued expenses	3,172	3,671
	3,172	3,671

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 9: RELATED PARTIES

Parent Entity

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

NOTE 10: 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.

	2023 \$	2022 \$
NOTE 11: CASH FLOW INFORMATION	Ψ	Ψ
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:		
Cash and cash equivalents	160,307	132,428
(b) Reconciliation of cash flow from operations with surplus after tax		
Surplus after income tax	60,261	212,981
Adjustments for:		
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(15.657)	2,659
(Decrease)/increase in trade payables	(449)	549
(Increase)/decrease in prepayments	(226)	103
Net cash from operating activities	43,879	216,292

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 12: 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 2023 there was one member.

NOTE 13: EVENTS AFTER THE REPORTING DATE

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

NOTE 14: CONTINGENT LIABILITIES

At reporting date for the periods ended 30 June 2023, there are no contingent liabilities.

NOTE 15: 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 30 to 39, 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 2023 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 29 August 2023.

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 2023 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 2023 and of its results for the year then ended.

Meaghan Quinn Chief Executive Officer

Dated 29 August 2023.



Independent Auditor's Report

To the Members of eviDent Foundation Limited

Opinion

Crowe Audit Australia

ABN 13 969 921 386 Level 42, 600 Bourke Street Melbourne VIC 3000 Australia c/o Findex Mail Processing Team PO Box 1608 Mildura VIC 3502 Australia Main +61 (03) 9258 6700 Fax +61 (03) 9258 6722 www.crowe.com.au

All IIIn All

We have audited the special purpose financial report (the financial report) of eviDent Foundation Limited (the Company), which comprises the statement of financial position as at 30 June 2023, 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:

- (a) Giving a true and fair view of the Company's financial position as at 30 June 2023 and of its performance and cash flows for the year then ended.
- (b) Complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 2022.

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 & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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 directors' 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.

Other Information

The directors are responsible for the other information. The other information comprises the information contained in the Company's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

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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.

Responsibilities 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 described in Note 1 to the financial report is appropriate to meet the needs of the members and the *ACNC Act* and the needs of the members. The directors' responsibilities also include such internal control as the directors determine 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 ability of the Company 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.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.



However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

CROWE AUDIT AUSTRALIA

Crowe Audit Australia

LIA

Gordon Robertson Partner 12 September 2023 Melbourne



Crowe Audit Australia

ABN 13 969 921 386 Level 42, 600 Bourke Street Melbourne VIC 3000 Australia c/o Findex Mail Processing Team PO Box 1608 Mildura VIC 3502 Australia Main +61 (03) 9258 6700 Fax +61 (03) 9258 6722 www.crowe.com.au

Auditor's Independence Declaration under the Australian Charities and Notfor-profits Commission Act 2012 to the Directors of eviDent Foundation Limited

As lead auditor of eviDent Foundation Limited for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

The declaration is in respect of eviDent Foundation Limited during the year.



CROWE AUDIT AUSTRALIA

GORDON ROBERTSON Partner

29 August 2023

THANK YOU

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

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