

# THE EROSIIVE TOOTHWEAR FOUNDATION

England & Wales · Charity number 1173340

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-06-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Guys Hospital  
Great Maze Pond  
London  
SE1 9RT

**Phone** 02071885390

**Email** [david.bartlett@kcl.ac.uk](mailto:david.bartlett@kcl.ac.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:1. TO PROMOTE THE GOOD HEALTH OF THE PUBLIC BY:A) RAISING AWARENESS AND ADVANCING EDUCATION OF THE PUBLIC IN THE CONDITION OF EROSIIVE TOOTH WEAR AND ITS PREVENTION AND TREATMENTB) PROMOTING RESEARCH IN ALL ASPECTS OF THE CONDITION OF EROSIIVE TOOTH WEAR TO PUBLISH AND DISSEMINATE THE USEFUL RESULTS FOR THE PUBLIC BENEFIT2. TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN THE SUBJECT OF THE CONDITION OF EROSIIVE TOOTH WEAR AND HOW BEST TO PREVENT AND TREAT IT.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

**Activities:** Education relating to dental health

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£45,000	£37,321	-	-
2023-12-31	£37,494	£30,929	-	-
2022-12-31	£15,000	£22,808	-	-
2021-12-31	£30,000	£36,602	-	-
2020-12-31	£47,100	£47,119	-	-

## Trustees

Name	Role	Appointed
<b>Professor NIGEL PITTS FRSE BDS PHD FDS RCS FDS FFGDP FFPH</b>	Chair	2017-06-08
PROFESSOR DAVID WILLIAM BARTLETT		2017-06-08

**THE EROSIVE TOOTHWEAR FOUNDATION**

England & Wales - Charity number 1173340

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# Accounts

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# **Erosive** ToothWear Foundation

**The Erosive Toothwear Foundation**

**A Charitable Incorporated Organisation**

**Financial Statements for the year ended**

**31st December 2024**

**CHARITY NUMBER: 1173340**

**COMPANY NUMBER: CE011019**

**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Financial Statements for the year ended 31st December 2024**

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**The Erosive Toothwear Foundation**  
**A Charitable Incorporated Organisation**

**Trustees' Report for the year ended 31st December 2024**

The charity's trustees present their report and the financial statements of the charity for the year ended 31st December 2024.

**Reference and administrative details**

<b>Registered charity name</b>	The Erosive Toothwear Foundation
<b>Charity Commission registration</b>	1173340
<b>Registrar of Companies registration</b>	CE011019
<b>Principal and registered office</b>	Guys Hospital Grate Maze Pool London SE1 9RT

The charity is known as ETWF and will be referred to by that name in this report.

<b>The trustees</b>	Professor David Bartlett Professor Nigel Pitts
<b>External Examiners</b>	Han & Co Accountants 61 Scott Street Dundee DD2 2BA
<b>Bankers</b>	Barclays Bank

**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Structure, governance and management**

The charity is a charitable incorporated organisation registered with the Registrar of Companies on 8th June 2017.

**Recruitment and appointment of members**

All trustees must be appointed or reappointed by election at the charity's annual general meeting and annual election is required.

**Objectives and activities**

The principal objectives of ETWF are to promote the good health of the public by raising awareness and advancing education of the public in the condition of erosive tooth wear and its prevention and treatment and by promoting research in all aspects of the condition of erosive tooth wear and to publish and disseminate the useful results for the public benefit.

**Achievements and performance during the year**

The Erosive Toothwear Foundation (ETWF) is the leading international information resource for erosive tooth wear, we now have more global reach than in previous years thanks to the website developments and the work on social media over the last three years.

The year 2024 has been a consolidation year for the Foundation, building on the activities of 2023. In February 2024 we held an online meeting with all our supporters and colleagues.

During the year we have:

- Continued the Educational Project, sponsored by Haleon, to understand active and current knowledge of the teaching activities in UK and USA dental schools in the field of Erosive Tooth Wear;
- Started a website refresh project;
- Concentrated on LinkedIn for our social media outputs.

**Further Details for Education Project**

The results of this project showed similar results in many areas between the USA and UK for teaching Erosive Tooth Wear at dental schools. The BEWE was used more in the UK than the USA but there were overall similarities between the two countries in terms of viewing the importance of education and understanding diagnosis to ensure screening and risk assessment results in effective prevention of the condition.

- This survey had a high response rate of 100% of the UK undergraduate dental schools and 100% of the schools surveyed within the Pacific Region of the Consortium of Dental Education (CODE) organisation. CODE is a group of US dental schools that have come together to collaborate on various aspects of dental education, often sharing resources, curriculum development, research initiatives, and best practices to improve the overall quality of dental training across member institutions.
- We had a very successful one-day Academic Symposium on Erosive Tooth Wear Education, hosted by Professor Rebecca Moazzez at the University of the Pacific Arthur A. Dugoni School of Dentistry on Wednesday September 4th 2024, in San Francisco, to discuss the UK and US results of the Education Project with around 30 delegates representing North American dental schools in the Pacific Region of CODE.
- The symposium was filmed for US Continuous Education credits and has been disseminated.
- The results showed areas of similarity and some differences between the UK and USA/Canada. Three key areas were as follows:
  - 53% of UK dental schools were very familiar/familiar with International Guidance for teaching Erosive Tooth Wear whereas 13% of USA/Canadian dental schools who responded were very familiar/familiar.
  - In terms of screening and risk assessment of Erosive Tooth Wear, 100% of UK and 75% of USA/Canadian schools expected their students to be familiar with screening and risk assessment.
  - In terms of use of the BEWE screening tool, 92% of dental schools in the UK expected students to be familiar with the BEWE whereas 6% of USA/Canadian schools felt the same. The BEWE screening tool is gaining traction in usage amongst dental professionals in the UK and is used in epidemiological and research studies.

Further data is currently being collected from the US and EU dental schools and will be disseminated in 2025/2026.

**The Erosive Toothwear Foundation**  
**A Charitable Incorporated Organisation**

**Further Details about Website Refresh Project**

We have improved the user interface on the website using what we already had and making adjustments to bring it into alignment for 2025

The main change was a refresh of the website. We structurally readjusted the site. The changes that were made will support content development in the future and make it more accessible on mobile devices. A lot of stock imagery has been used to date and - ideally - we could/should create more content from the ETWF supporters. This will help improve trust for viewers of the website.

- Refreshed the way content is displayed, into categories, so it is easier to navigate.
- Better set up to share video content on social media.
- FAQs are more visible.
- Streamlined the pages, as previously there were different templates throughout. Now the pages have all been consolidated into a similar template.
- Created newly presented gallery of ETWF members.
- Different footer with bookends, to make it look more professional.
- Compliance on cookies implemented.
- Accessibility has been addressed, particularly for people with audio and visual needs.
- Blog function on the website now available.

**Topline Data for Social Media Activity**

The decision was made to focus on LinkedIn in 2023 as primary channel. All the activity is organic, with no paid activity. There has been some strong reposting activity this year.

January - December 2024 performance was significantly higher than the previous year, with over 40k impressions (1,369 content interactions and a substantial increase in Followers - now 383 which is +257).

Very good engagement rates - encouraging above the benchmark for the type of organisation that ETWF is (Engagement rate 3.40% - Benchmark 2.2%). Increased engagement more than 386%. Posts on LinkedIn and website traffic are equivalent or higher than comparably funded organisations.

Content featuring ETWF members achieves greater reach, engagement and reposts; longer form pdf content is delivering higher than average impression rates and engagement, sharing partner content increases reach and engagement.

**Financial Review**

The financial statements show that ETWF was supported by donations of £45,000 (2023 £37,494). During the period under review, total operating expenses of £37,321 (2023 £30,929), were incurred, leaving a surplus of £7,679 (2023 surplus of £6,565) which is adjusted on the reserves brought forward of £42,800 leaving £50,479 to be carried forward.

Given the level of reserves and expectations of continuing grant and other funding in the foreseeable future, the financial statements have been prepared on the going concern basis.

**Trustees' responsibilities**

Legislation relating to charities requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of ETWF at the balance sheet date and of the surplus or deficit for that year and which have been properly prepared from the accounting records and comply with the relevant disclosure regulations. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- follow applicable accounting standards, stating that they have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that ETWF will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of ETWF and to enable them to ensure that the financial statements comply with relative legislation. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

**External Examiner**

A resolution to reappoint David Stewart BA CA of Han & Co Accountants as external examiner will be proposed at the next Annual General Meeting.

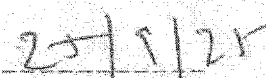
The Trustees' Report was approved on behalf of the board of trustees and all members.

Signature



Professor David Bartlett (Trustee)

Date



**Independent Examiner's Report to the Trustees of The Erosive Tooth Wear Foundation**

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 5 - 9.

**Respective Responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to examine the accounts as required under section 145 of the Charities Act, follow the applicable directions given by the Charity Commission under section 145 (5) (b) of the Act, and state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act, or
  - to prepare accounts which accord with the accounting records and comply with the Charities (Accounts and Reports) Regulations 2008 have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

25/09/25

**David Stewart BA CA**  
**Han & Co Accountants**  
61 Scott Street  
Dundee  
DD2 2BA

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Financial Activities for the year ended 31st December 2024

	Note	<u>2024</u> <u>Unrestricted Funds</u> £	<u>2024</u> <u>Restricted Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
<b>Income</b>					
Donations	2	45,000	-	45,000	37,494
<b>Total income</b>		<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>37,494</u>
<b>Expenditure</b>					
Expenditure on charitable activities	3	37,321	-	37,321	30,929
<b>Total expenditure</b>		<u>37,321</u>	<u>-</u>	<u>37,321</u>	<u>30,929</u>
<b>Reconciliation of funds</b>					
Net movement in funds		7,679	-	7,679	6,565
Balances brought forward		42,800	-	42,800	36,235
<b>Balances carried forward</b>		<u>50,479</u>	<u>-</u>	<u>50,479</u>	<u>42,800</u>

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Financial Position for the year ended 31st December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets		194	258
<b>Current assets</b>			
Debtors and prepayments	4	6,425	6,425
Bank and cash		44,580	36,837
		<u>51,005</u>	<u>43,262</u>
<b>Current liabilities</b>			
Creditors	5	720	720
<b>Net current assets/(liabilities)</b>		<u>50,285</u>	<u>42,542</u>
<b>Net assets</b>		<u><u>50,479</u></u>	<u><u>42,800</u></u>
<b>Represented by:</b>			
Unrestricted funds		50,479	42,800
Restricted funds		-	-
<b>Total funds</b>		<u><u>50,479</u></u>	<u><u>42,800</u></u>

Signed on behalf of the Board

Signature

*David Bartlett*

Date

25/12/25

Professor David Bartlett (Trustee)

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Cash Flows

	<u>2024</u> £	<u>2023</u> £
<b>Cash flows from operating activities</b>		
Net income	7,679	6,565
Adjustments for:		
Depreciation	64	86
Changes in:		
Debtors	-	3,660
Creditors	-	-
Net cash from operating activities	<u>7,743</u>	<u>10,311</u>
Net increase in cash and cash equivalents	7,743	10,311
Cash and cash equivalents at beginning of year	36,837	26,526
<b>Cash and cash equivalents at end of year</b>	<u>44,580</u>	<u>36,837</u>

Notes to the Financial Statements

1 Accounting Policies

1.1 Compliance

The financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Charities SORP (FRS 102) and the Charities Act 2011.

1.2 Basis of preparation

The financial statements have been prepared on the historical cost basis.

1.3 Going Concern

Given the current level of financial reserves and reasonable expectations of future income and expenditure, the trustees have prepared the financial statements on the going concern basis.

2 Donations

	<u>2024</u> <u>Unrestricted Funds</u> £	<u>2024</u> <u>Restricted Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Donations	-	-	-	-
Grants				
Haleon	15,000	-	15,000	15,000
Colgate	15,000	-	15,000	14,994
Calcivis	15,000	-	15,000	7,500
	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>37,494</u>

3 Expenditure on charitable activities

	<u>2024</u> <u>Unrestricted Funds</u> £	<u>2024</u> <u>Restricted Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Charitable activities	36,537	-	36,537	30,123
Governance costs	784	-	784	806
	<u>37,321</u>	<u>-</u>	<u>37,321</u>	<u>30,929</u>

Governance costs are external examiner's fees and depreciation.

4 Debtors

	<u>2024</u> £	<u>2023</u> £
King's College London	<u>6,425</u>	<u>6,425</u>

Notes to the Financial Statements (continued)

5 Creditors

	<u>2024</u> £	<u>2023</u> £
Trade creditors and accruals	<u>720</u>	<u>720</u>

6 Analysis of funds

	31st December 2023	Income	Expenditure	31st December 2024
Restricted Funds	-	-	-	-
Unrestricted Funds	42,800	45,000	37,321	50,479
<b>Total Funds</b>	<u>42,800</u>	<u>45,000</u>	<u>37,321</u>	<u>50,479</u>

7 Support from King's College London

Trustees are permitted by their employer, King's College London, to spend an agreed proportion of their working time on the affairs of ETWF. This in kind contribution has been estimated to be worth £54,420 in the year ended 31st December 2024.

**THE EROSIVE TOOTHWEAR FOUNDATION**

England & Wales - Charity number 1173340

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# Accounts

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# **Erosive** ToothWear Foundation

**The Erosive Toothwear Foundation**

**A Charitable Incorporated Organisation**

**Financial Statements for the year ended**

**31st December 2023**

**CHARITY NUMBER: 1173340**

**COMPANY NUMBER: CE011019**

**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Financial Statements for the year ended 31st December 2023**

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**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Trustees' Report for the year ended 31st December 2023**

The charity's trustees present their report and the financial statements of the charity for the year ended 31st December 2023.

**Reference and administrative details**

<b>Registered charity name</b>	The Erosive Toothwear Foundation
<b>Charity Commission registration</b>	1173340
<b>Registrar of Companies registration</b>	CE011019
<b>Principal and registered office</b>	Guys Hospital Grate Maze Pool London SE1 9RT

The charity is known as ETWF and will be referred to by that name in this report.

<b>The trustees</b>	Professor David Bartlett Professor Nigel Pitts
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<b>External Examiners</b>	Han & Co Accountants 61 Scott Street Dundee DD2 2BA
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<b>Bankers</b>	Barclays Bank
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**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Structure, governance and management**

The charity is a charitable incorporated organisation registered with the Registrar of Companies on 8th June 2017.

**Recruitment and appointment of members**

All trustees must be appointed or reappointed by election at the charity's annual general meeting and annual election is required.

**Objectives and activities**

The principal objectives of ETWF are to promote the good health of the public by raising awareness and advancing education of the public in the condition of erosive tooth wear and its prevention and treatment and by promoting research in all aspects of the condition of erosive tooth wear and to publish and disseminate the useful results for the public benefit.

**Achievements and performance during the year**

ETWF is the leading international information resource for ETW, we now have more global reach than in previous years thanks to the website developments and the work on social media over the last three years.

The year 2023 has been a consolidation year for the Foundation, building on the activities of 2022. In January 2023 we held the first post-pandemic face-to-face meeting with all of our supporters.

The Foundation has welcomed new colleagues during the course of this year:

- Ester Hoekstra, a senior hygienist working in Germany, was appointed in response to a point raised and agreed at the January 2023 meeting. We interviewed Ester after a very successful online meeting and briefing.
- Dr Olivia Kérourédan from Bordeaux University has also joined the ETWF board during the year. Colgate supported the process of translating of the website in French and because of that project Dr Kérourédan joined our team.

During the first half of 2023 the educational project "*Identifying and Promoting the Established International Guidance on What Should be Taught in US and UK Dental Schools in the Area of Erosive Tooth Wear*" - with Haleon agreed at the end of last year has been taken forwards via King's College London.

The project grant is administered through King's College and also involves the ETWF through common staff.

The project aims to gather an understanding about what should be being taught to future dentists and dental team members and at the same time establish for both the UK and the US just what is being taught in Dental Schools. One of its primary objectives is to be able to identify and highlight the key Erosive Tooth Wear aspects already recommended in the Core Cariology Curriculum.

We have held an ETWF meeting during IADR, Bogota, on 22nd June 2023. The presentation was partly an update about the Foundation, and partly to inform about the future Education project and its salient global aims.

In September 2023, we contributed to the International College of Prosthodontics (ICP) Conference at King's College London, organised by Professor David Bartlett. Rupert Austin, David Bartlett and Saoirse O'Toole delivered lectures relevant to ETW and three videos were created with the help of Ed Martin and will be uploaded to our website.

**Topline Data for Social Media Activity**

Following a strategic review of activity it was agreed to focus activity towards LinkedIn as the primary social platform for the Foundation in 2023 moving forward, particularly for the targeting of the professional audience. This resulted in 60 posts on the LinkedIn platform generating 9,283 organic impressions and 355 engagements.

The refocus of social media activity to LinkedIn has had an impact on activity on other platforms:

Facebook - 2023 saw 202 posts published, a slight reduction on 2022 levels, again due to budget changes. Engagement rate increased versus 2022 to 144 however CT continue to fall to 231, with 144 engagements.

Twitter - Followers increased to 354 +13.8% versus 2022 with a reduced number of posts (406). This has had the impact of engagements dropping to 276 versus 422 in 2022 and CT halving to 1,277.

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Website Traffic Data

We know we had 5.2k users in 2023 (a similar number but slightly down on the 5.4k from 2022 - this would reflect the reduction in activity). Time on site increased slightly to 1m18 and bounce rate remained in-line with previous years at 77.9%

Across geographies we can see the following breakdown:

USA	37.30% of traffic
UK	37.10%
Australia	10.50%
Germany	6.50%
Canada	4.60%
Rest of World	4.00%

In the 2023 financial year the Foundation received £15k from two industry supporters - Haleon and Colgate, and halfway through the year Calcivis also joined and donated £7.5k.

Financial Review

The financial statements show that ETWF was supported by donations of £37,494 (2022 £15,000). During the period under review, total operating expenses of £30,929 (2022 £22,808), were incurred, leaving a surplus of £6,565 (2022 deficit of £7,808) which is adjusted on the reserves brought forward of £36,235 leaving £42,800 to be carried forward.

Given the level of reserves and expectations of continuing grant and other funding in the foreseeable future, the financial statements have been prepared on the going concern basis.

Trustees' responsibilities

Legislation relating to charities requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of ETWF at the balance sheet date and of the surplus or deficit for that year and which have been properly prepared from the accounting records and comply with the relevant disclosure regulations. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- follow applicable accounting standards, stating that they have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that ETWF will continue its activities.


The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of ETWF and to enable them to ensure that the financial statements comply with relative legislation. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

External Examiner

A resolution to reappoint David Stewart BA CA of Han & Co Accountants as external examiner will be proposed at the next Annual General Meeting.

The Trustees' Report was approved on behalf of the board of trustees and all members.

Signature



Professor David Bartlett (Trustee)

Date

21/10/24

**Independent Examiner's Report to the Trustees of The Erosive Tooth Wear Foundation**

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 5 - 9.

**Respective Responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to examine the accounts as required under section 145 of the Charities Act, follow the applicable directions given by the Charity Commission under section 145 (5) (b) of the Act, and state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act, or
  - to prepare accounts which accord with the accounting records and comply with the Charities (Accounts and Reports) Regulations 2008 have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

21/10/24

**David Stewart BA CA**  
**Han & Co Accountants**  
61 Scott Street  
Dundee  
DD2 2BA

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Financial Activities for the year ended 31st December 2023

	Note	<u>2023</u> <u>Unrestricted Funds</u> £	<u>2023</u> <u>Restricted Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
<b>Income</b>					
Donations	2	37,494	-	37,494	15,000
<b>Total income</b>		<u>37,494</u>	<u>-</u>	<u>37,494</u>	<u>15,000</u>
<b>Expenditure</b>					
Expenditure on charitable activities	3	30,929	-	30,929	22,808
<b>Total expenditure</b>		<u>30,929</u>	<u>-</u>	<u>30,929</u>	<u>22,808</u>
<b>Reconciliation of funds</b>					
Net movement in funds		6,565	-	6,565	(7,808)
Balances brought forward		36,235	-	36,235	44,043
<b>Balances carried forward</b>		<u>42,800</u>	<u>-</u>	<u>42,800</u>	<u>36,235</u>

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Financial Position for the year ended 31st December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets		258	344
<b>Current assets</b>			
Debtors and prepayments	4	6,425	10,085
Bank and cash		36,837	26,526
		<u>43,262</u>	<u>36,611</u>
<b>Current liabilities</b>			
Creditors	5	720	720
<b>Net current assets/(liabilities)</b>		<u>42,542</u>	<u>35,891</u>
<b>Net assets</b>		<u><u>42,800</u></u>	<u><u>36,235</u></u>
<b>Represented by:</b>			
Unrestricted funds		42,800	36,235
Restricted funds		-	-
<b>Total funds</b>		<u><u>42,800</u></u>	<u><u>36,235</u></u>

Signed on behalf of the Board

Signature David Bartlett  
Professor David Bartlett (Trustee)

Date 21/10/24  
21/10/24

**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Statement of Cash Flows**

	<u>2023</u> £	<u>2022</u> £
<b>Cash flows from operating activities</b>		
Net income	6,565	(7,808)
Adjustments for:		
Depreciation	86	114
Changes in:		
Debtors	3,660	8,568
Creditors	-	-
Net cash from operating activities	<u>10,311</u>	<u>874</u>
Net decrease in cash and cash equivalents	10,311	874
Cash and cash equivalents at beginning of year	26,526	25,652
<b>Cash and cash equivalents at end of year</b>	<u>36,837</u>	<u>26,526</u>

Notes to the Financial Statements

1 Accounting Policies

1.1 Compliance

The financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Charities SORP (FRS 102) and the Charities Act 2011.

1.2 Basis of preparation

The financial statements have been prepared on the historical cost basis.

1.3 Going Concern

Given the current level of financial reserves and reasonable expectations of future income and expenditure, the trustees have prepared the financial statements on the going concern basis.

2 Donations

	<u>2023</u> <u>Unrestricted Funds</u> £	<u>2023</u> <u>Restricted Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
Donations	-	-	-	-
Grants				
GSK	-	-	-	15,000
Haleon	15,000	-	15,000	-
Colgate	14,994	-	14,994	-
Calcivis	7,500	-	7,500	-
	<u>37,494</u>	<u>-</u>	<u>37,494</u>	<u>15,000</u>

3 Expenditure on charitable activities

	<u>2023</u> <u>Unrestricted Funds</u> £	<u>2023</u> <u>Restricted Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
Charitable activities	30,123	-	30,123	21,974
Governance costs	806	-	806	834
	<u>30,929</u>	<u>-</u>	<u>30,929</u>	<u>22,808</u>

Governance costs are external examiner's fees and depreciation.

4 Debtors

	<u>2023</u> £	<u>2022</u> £
King's College London	<u>6,425</u>	<u>10,085</u>

Notes to the Financial Statements (continued)

5 Creditors

	<u>2023</u> £	<u>2022</u> £
Trade creditors and accruals	<u>720</u>	<u>720</u>

6 Analysis of funds

	31st December 2022	Income	Expenditure	31st December 2023
<b>Restricted Funds</b>	-	-	-	-
<b>Unrestricted Funds</b>	36,235	37,494	30,929	42,800
<b>Total Funds</b>	<u>36,235</u>	<u>37,494</u>	<u>30,929</u>	<u>42,800</u>

7 Support from King's College London

Two trustees are permitted by their employer, King's College London, to spend an agreed proportion of their working time on the affairs of ETWF. This in kind contribution has been calculated to be worth £54,420 in the year ended 31st December 2023.

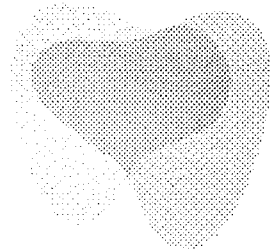
**THE EROSIVE TOOTHWEAR FOUNDATION**

England & Wales - Charity number 1173340

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# Accounts

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# Erosive ToothWear Foundation

**The Erosive Toothwear Foundation**

**A Charitable Incorporated Organisation**

**Financial Statements for the year ended**

**31st December 2022**

**CHARITY NUMBER: 1173340**

**COMPANY NUMBER: CE011019**

**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Financial Statements for the year ended 31st December 2022**

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**The Erosive Toothwear Foundation**  
**A Charitable Incorporated Organisation**

**Trustees' Report for the year ended 31st December 2022**

The charity's trustees present their report and the financial statements of the charity for the year ended 31st December 2022.

**Reference and administrative details**

<b>Registered charity name</b>	The Erosive Toothwear Foundation
<b>Charity Commission registration</b>	1173340
<b>Registrar of Companies registration</b>	CE011019
<b>Principal and registered office</b>	Guys Hospital Grate Maze Pool London SE1 9RT

The charity is known as ETWF and will be referred to by that name in this report.

<b>The trustees</b>	Professor David Bartlett Professor Nigel Pitts
<b>External Examiners</b>	Han & Co Accountants 61 Scott Street Dundee DD2 2BA
<b>Bankers</b>	Barclays Bank

**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Structure, governance and management**

The charity is a charitable incorporated organisation registered with the Registrar of Companies on 8th June 2017.

**Recruitment and appointment of members**

All trustees must be appointed or reappointed by election at the charity's annual general meeting and annual election is required.

**Objectives and activities**

The principal objectives of ETWF are to promote the good health of the public by raising awareness and advancing education of the public in the condition of erosive tooth wear and its prevention and treatment and by promoting research in all aspects of the condition of erosive tooth wear and to publish and disseminate the useful results for the public benefit.

**Achievements and performance during the year**

ETWF is the leading international information resource for ETW, we now have more global reach than in previous years thanks to the website developments and the work on social media over 2020-21, which was consolidated during 2022.

The year 2022 has been a transition year for the Foundation, consolidating and building on the activities of 2021. The pandemic impacted on what we have been able to achieve. We had to review our budget for social media and largely re-post what we had created in the previous year.

Topline data for social media as follows:

- Twitter - Whilst there has been an increase in followers from 255 to 311 (+22%) the absolute number of posts has declined by 51% due to budget changes. Unsurprisingly this has had an impact on overall engagements falling from 1,123 to 422 and the CTR halving to 2,400.
- Facebook - 2022 saw 218 posts published, a reduction from the 361 of 2021, again due to budget changes. This impacted engagement (dropping from 206 in 2021 to 61 in 2022) and affected CTR dropping to 441 from 1,040 in 2021.

Web traffic data:

Overall traffic in 2022 has remained at 5,400 delivering 6,600 sessions, despite a drop in social media support over the period. Over the same period the site has experienced a growing number of users accessing the patient sections of the site (35%).

Bounce rate increased and dwell time tracking was slightly down versus 2021 levels,

The amendments made to the website navigation over the previous year (2021) have sustained page traffic on the Foundation website in 2022.

The picture reflects very much what we expected to see as the budget cut resulted in fewer posts. However overall traffic to the page has held up well nevertheless.

In the 2022 financial year the Foundation received £15,000 from one industry supporter - Haleon. One of our industry supporters, P&G ended their funding, although they hoped it would be a temporary situation.

Two new industry supporters came on board towards the end of 2022, Colgate and Calcivis.

**Financial Review**

The financial statements show that ETWF was supported by donations of £15,000 (2021 £30,000). During the period under review, total operating expenses of £21,404 (2021 £36,602), were incurred, leaving a deficit of £6,404 (2021 deficit of £6,602) which is adjusted on the reserves brought forward of £44,043 leaving £37,639 to be carried forward.

Given the level of reserves and expectations of continuing grant and other funding in the foreseeable future, the financial statements have been prepared on the going concern basis.

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Trustees' responsibilities

Legislation relating to charities requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of ETWF at the balance sheet date and of the surplus or deficit for that year and which have been properly prepared from the accounting records and comply with the relevant disclosure regulations. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- follow applicable accounting standards, stating that they have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that ETWF will continue its activities.

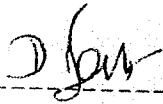
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of ETWF and to enable them to ensure that the financial statements comply with relative legislation. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

External Examiner

A resolution to reappoint David Stewart BA CA of Han & Co Accountants as external examiner will be proposed at the next Annual General Meeting.

The Trustees' Report was approved on behalf of the board of trustees and all members.

Signature



Date

30.10.21

Professor David Bartlett (Trustee)

**Independent Examiner's Report to the Trustees of The Erosive Tooth Wear Foundation**

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 5 - 9.

**Respective Responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to examine the accounts as required under section 145 of the Charities Act, follow the applicable directions given by the Charity Commission under section 145 (5) (b) of the Act, and state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

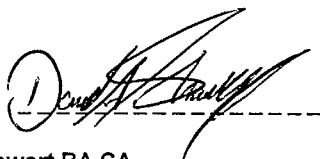
My examination is carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act, or
  - to prepare accounts which accord with the accounting records and comply with the Charities (Accounts and Reports) Regulations 2008 have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

30/10/23

David Stewart BA CA  
Han & Co Accountants  
61 Scott Street  
Dundee  
DD2 2BA

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Financial Activities for the year ended 31st December 2022

	Note	<u>2022</u> <u>Unrestricted Funds</u> £	<u>2022</u> <u>Restricted Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
<b>Income</b>					
Donations	2	15,000	-	15,000	30,000
<b>Total income</b>		<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>30,000</u>
<b>Expenditure</b>					
Expenditure on charitable activities	3	22,808	-	22,808	36,602
<b>Total expenditure</b>		<u>22,808</u>	<u>-</u>	<u>22,808</u>	<u>36,602</u>
<b>Reconciliation of funds</b>					
Net movement in funds		(7,808)	-	(7,808)	(6,602)
Balances brought forward		44,043	-	44,043	50,645
<b>Balances carried forward</b>		<u>36,235</u>	<u>-</u>	<u>36,235</u>	<u>44,043</u>


The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Financial Position for the year ended 31st December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets		344	458
Current assets			
Debtors and prepayments	4	10,085	18,653
Bank and cash		26,526	25,652
		<u>36,611</u>	<u>44,305</u>
Current liabilities			
Creditors	5	720	720
Net current assets/(liabilities)		<u>35,891</u>	<u>43,585</u>
Net assets		<u><u>36,235</u></u>	<u><u>44,043</u></u>
Represented by:			
Unrestricted funds		36,235	44,043
Restricted funds		-	-
Total funds		<u><u>36,235</u></u>	<u><u>44,043</u></u>

Signed on behalf of the Board

Signature



Date

30.10.23

Professor David Bartlett (Trustee)

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Cash Flows

	<u>2022</u> £	<u>2021</u> £
<b>Cash flows from operating activities</b>		
Net income	(7,808)	(6,602)
Adjustments for:		
Depreciation	114	152
Changes in:		
Debtors	8,568	(6,439)
Creditors	-	(480)
Net cash from operating activities	<u>874</u>	<u>(13,369)</u>
Net decrease in cash and cash equivalents	874	(13,369)
Cash and cash equivalents at beginning of year	25,652	39,021
<b>Cash and cash equivalents at end of year</b>	<u>26,526</u>	<u>25,652</u>

Notes to the Financial Statements

1 Accounting Policies

1.1 Compliance

The financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Charities SORP (FRS 102) and the Charities Act 2011.

1.2 Basis of preparation

The financial statements have been prepared on the historical cost basis.

1.3 Going Concern

Given the current level of financial reserves and reasonable expectations of future income and expenditure, the trustees have prepared the financial statements on the going concern basis.

2 Donations

	<u>2022</u> <u>Unrestricted Funds</u> £	<u>2022</u> <u>Restricted Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
Donations	-	-	-	-
Grants				
GSK	15,000	-	-	15,000
KCL	-	-	-	-
Proctor and Gamble	-	-	-	15,000
Unilever	-	-	-	-
	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>30,000</u>

3 Expenditure on charitable activities

	<u>2022</u> <u>Unrestricted Funds</u> £	<u>2022</u> <u>Restricted Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
Charitable activities	21,974	-	21,974	35,630
Governance costs	834	-	834	972
	<u>22,808</u>	<u>-</u>	<u>22,808</u>	<u>36,602</u>

Governance costs are external examiner's fees and depreciation.

4 Debtors

	<u>2022</u> £	<u>2021</u> £
King's College London	<u>10,085</u>	<u>18,653</u>

Notes to the Financial Statements (continued)

5 Creditors

	<u>2022</u> £	<u>2021</u> £
Trade creditors and accruals	<u>720</u>	<u>720</u>

6 Analysis of funds

	31st December 2021	Income	Expenditure	31st December 2022
<b>Restricted Funds</b>	-	-	-	-
<b>Unrestricted Funds</b>	44,043	15,000	22,808	36,235
<b>Total Funds</b>	<u>44,043</u>	<u>15,000</u>	<u>22,808</u>	<u>36,235</u>

7 Support from King's College London

Two trustees are permitted by their employer, King's College London, to spend an agreed proportion of their working time on the affairs of ETWF. This in kind contribution has been calculated to be worth £54,420 in the year ended 31st December 2022.

**THE EROSIVE TOOTHWEAR FOUNDATION**

England & Wales - Charity number 1173340

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# Accounts

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The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation  
Financial Statements for the year ended

31st December 2021

CHARITY NUMBER: 1173340

COMPANY NUMBER: CE011019



**Erosive** ToothWear  
Foundation

**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Financial Statements for the year ended 31st December 2021**

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**The Erosive Toothwear Foundation**  
**A Charitable Incorporated Organisation**

**Trustees' Report for the year ended 31st December 2021**

The charity's trustees present their report and the financial statements of the charity for the year ended 31st December 2021.

**Reference and administrative details**

<b>Registered charity name</b>	The Erosive Toothwear Foundation
<b>Charity Commission registration</b>	1173340
<b>Registrar of Companies registration</b>	CE011019
<b>Principal and registered office</b>	Guys Hospital Grate Maze Pool London SE91 9RT

The charity is known as ETWF and will be referred to by that name in this report.

<b>The trustees</b>	Professor David Bartlett Professor Nigel Pitts
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<b>External Examiners</b>	Elizabeth Paterson Han & Co Accountants 61 Scott Street Dundee DD2 2BA
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<b>Bankers</b>	Barclays Bank
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**The Erosive Toothwear Foundation**  
**A Charitable Incorporated Organisation**

**Structure, governance and management**

The charity is a charitable incorporated organisation registered with the Registrar of Companies on 8th June 2017.

**Recruitment and appointment of members**

All trustees must be appointed or reappointed by election at the charity's annual general meeting and annual election is required.

**Objectives and activities**

The principal objectives of ETWF are to promote the good health of the public by raising awareness and advancing education of the public in the condition of erosive tooth wear and its prevention and treatment and by promoting research in all aspects of the condition of erosive tooth wear and to publish and disseminate the useful results for the public benefit.

**Achievements and performance during the year**

The success of the Foundation activities is evident in the growing of its social media presence and in the consolidation of its website functionality, according to the following main programme objectives:

- Increase social media reach amongst UK professionals and patients
- Improve dwell time on the Foundation website
- Grow the international reach of the Foundation

During 2021 improvements to the social media provision and website functionality have been made in line with the above plan and, whilst progress is being made against key metrics (including reach and engagement), increases in follower metrics are slowly building.

Twitter posts have been increased by +356% compared to 2020, and the results show an increase in traffic (+910%) and in the number of followers (+62%). Significantly, the engagement is also +629% compared to 2020 (154 in 2020 versus 1,123 in 2021).

The ETWF site remains the first site reached by those searching for information on erosive tooth wear.

Organic social media continues to perform well in driving engagement with overall increases in traffic, followers and engagement. Over 8% of all website traffic is now driven by social media traffic, up from 5.7% a year ago.

The exception is Facebook where engagement is suffering as the platform moves to a more paid model at the expense of organic social media.

We have reviewed individual posts to identify the highest performing - this has illustrated that the highest level of engagement on Facebook has derived from posts featuring David Bartlett, demonstrating the power of 'personality' or personal connection with the topic.

On Twitter, support for National Dental Nurses Day and links to OHF content has driven the highest level of engagement.

The website is pivotal to deliver the Foundation's aims as it brings together knowledge-based information and makes it readily available to all. The format of the website remains open, non-pay and inclusive and is a portal of information.

In 2021 we have continued to make improvements to website navigation, which has in turn improved performance across all metrics, with reduced bounce rates and improved dwell time on the Foundation site. Additional work to the site should help further improve these key website metrics in future.

In particular, the amendments made to the website navigation over the previous year (2020) have brought an increase in page traffic on the Foundation website in 2021. We have analysed the traffic through the Foundation website and this shows a greater proportion of traffic on the easier to navigate patient-facing pages, as follows:

Health professionals pages 18.2%  
Patient pages 23%

The proportion of users accessing the patient content pages has increased significantly in the latest period, as has dwell time of the patient and BEWE pages, attracting the highest dwell time across the site (Benchmark for B2B websites 2m 28sec - Content Square Digital Experience Report 2021).

### **Achievements and performance during the year, continued**

Pages with the highest dwell time, 3-4 x total site dwell time are content rich and educational, especially for patients. For professionals, BEWE continues to be the key page.

Planned changes to the professional facing section of the website continue to be implemented, with the objective of increasing engagement, and therefore dwell time on this section of the site.

The expected news relating to changes in the dental contract to include erosive tooth wear should result in additional relevant content for social media and increase engagement with the Erosive Tooth Wear Foundation website.

In this financial year the Foundation received £15,000 each from two industry supporters, P&G and GSK. One of our other industry supporters, Unilever, ended their funding in the financial year, although they hoped it would be a temporary situation.

The withdrawal of funds, whilst limiting was balanced by the impact of the COVID pandemic and a reduced ability to meet colleagues and reach out to funders.

In this year we worked at the first translation of the website in another language and the German version successfully launched at the end of this year.

### **Financial Review**

The financial statements show that ETWF was supported by donations of £30,000 (2020 £47,100). During the period under review, total operating expenses of £36,602 (2020 £47,119), were incurred, leaving a deficit of £6,602 (2020 deficit of £19) which is adjusted on the reserves brought forward of £50,645 leaving £44,043 to be carried forward.

Given the level of reserves and expectations of continuing grant and other funding in the foreseeable future, the financial statements have been prepared on the going concern basis.

### **Trustees' responsibilities**

Legislation relating to charities requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of ETWF at the balance sheet date and of the surplus or deficit for that year and which have been properly prepared from the accounting records and comply with the relevant disclosure regulations. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- follow applicable accounting standards, stating that they have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that ETWF will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of ETWF and to enable them to ensure that the financial statements comply with relative legislation. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

### **External Examiner**

A resolution to reappoint Elizabeth Paterson FFA, FAIA as external examiner will be proposed at the next Annual General Meeting.

The Trustees' Report was approved on behalf of the board of trustees and all members.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Professor David Bartlett (Trustee)

## Independent Examiner's Report to the Trustees of The Erosive Tooth Wear Foundation

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 5 - 9.

### Respective Responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to examine the accounts as required under section 145 of the Charities Act, follow the applicable directions given by the Charity Commission under section 145 (5) (b) of the Act, and state whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination is carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act, or
  - to prepare accounts which accord with the accounting records and comply with the Charities (Accounts and Reports) Regulations 2008 have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed \_\_\_\_\_

Date \_\_\_\_\_

**Elizabeth Paterson FFA, FAIA**  
**Han & Co**  
61 Scott Street  
Dundee  
DD2 2BA

Fellow Institute Financial Accountants  
Fellow Association of International Accountants

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Financial Activities for the year ended 31st December 2021

	Note	<u>2021</u> <u>Unrestricted Funds</u> <u>£</u>	<u>2021</u> <u>Restricted Funds</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
<b>Income</b>					
Donations	2	30,000	-	30,000	47,100
<b>Total income</b>		<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>47,100</u>
<b>Expenditure</b>					
Expenditure on charitable activities	3	36,602	-	36,602	47,119
<b>Total expenditure</b>		<u>36,602</u>	<u>-</u>	<u>36,602</u>	<u>47,119</u>
<b>Reconciliation of funds</b>					
Net movement in funds		(6,602)	-	(6,602)	(19)
Balances brought forward		50,645	-	50,645	50,664
<b>Balances carried forward</b>		<u>44,043</u>	<u>-</u>	<u>44,043</u>	<u>50,645</u>

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Financial Position for the year ended 31st December 2021

	Note	<u>2021</u> £	<u>2020</u> £
<b>Fixed assets</b>			
Tangible assets		458	609
<b>Current assets</b>			
Debtors and prepayments	4	18,653	12,215
Bank and cash		25,652	39,021
		<u>44,305</u>	<u>51,236</u>
<b>Current liabilities</b>			
Creditors	5	720	1,200
<b>Net current assets/(liabilities)</b>		<u>43,585</u>	<u>50,036</u>
<b>Net assets</b>		<u><u>44,043</u></u>	<u><u>50,645</u></u>
<b>Represented by:</b>			
Unrestricted funds		44,043	50,645
Restricted funds		-	-
<b>Total funds</b>		<u><u>44,043</u></u>	<u><u>50,645</u></u>

Signed on behalf of the Board

Signature -----

Professor David Bartlett (Trustee)

Date -----

The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation

Statement of Cash Flows

	<u>2021</u> £	<u>2020</u> £
<b>Cash flows from operating activities</b>		
Net income	(6,602)	(19)
Adjustments for:		
Depreciation	152	204
Changes in:		
Debtors	(6,439)	(6,700)
Creditors	(480)	-
Net cash from operating activities	<u>(13,369)</u>	<u>(6,515)</u>
Net decrease in cash and cash equivalents	(13,369)	(6,515)
Cash and cash equivalents at beginning of year	39,021	45,536
<b>Cash and cash equivalents at end of year</b>	<u>25,652</u>	<u>39,021</u>

Notes to the Financial Statements

1 Accounting Policies

1.1 Compliance

The financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Charities SORP (FRS 102) and the Charities Act 2011.

1.2 Basis of preparation

The financial statements have been prepared on the historical cost basis.

1.3 Going Concern

Given the current level of financial reserves and reasonable expectations of future income and expenditure, the trustees have prepared the financial statements on the going concern basis.

2 Donations

	<u>2021</u> <u>Unrestricted Funds</u> £	<u>2021</u> <u>Restricted Funds</u> £	<u>2021</u> <u>Total</u> £	<u>2020</u> <u>Total</u> £
Donations	-	-	-	-
Grants				
GSK	15,000	-	-	30,000
KCL	-	-	-	2,100
Proctor and Gamble	15,000	-	-	-
Unilever	-	-	-	15,000
	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>47,100</u>

3 Expenditure on charitable activities

	<u>2021</u> <u>Unrestricted Funds</u> £	<u>2021</u> <u>Restricted Funds</u> £	<u>2021</u> <u>Total</u> £	<u>2020</u> <u>Total</u> £
Charitable activities	35,630	-	35,630	45,869
Governance costs	972	-	972	1,250
	<u>36,602</u>	<u>-</u>	<u>36,602</u>	<u>47,119</u>

Governance costs are external examiner's fees and depreciation.

4 Debtors

	<u>2021</u> £	<u>2020</u> £
King's College London	<u>18,653</u>	<u>12,215</u>

Notes to the Financial Statements (continued)

5 Creditors

	<u>2021</u> £	<u>2020</u> £
Trade creditors and accruals	<u>720</u>	<u>1,200</u>

6 Analysis of funds

	31st December 2020	Income	Expenditure	31st December 2021
Restricted Funds	-	-	-	-
Unrestricted Funds	50,645	30,000	36,602	44,043
<b>Total Funds</b>	<u>50,645</u>	<u>30,000</u>	<u>36,602</u>	<u>44,043</u>

7 Support from King's College London

Two trustees are permitted by their employer, King's College London, to spend an agreed proportion of their working time on the affairs of ETWF. This in kind contribution has been calculated to be worth £54,420 in the year ended 31st December 2021.

**THE EROSIVE TOOTHWEAR FOUNDATION**

England & Wales - Charity number 1173340

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# Accounts

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**The Erosive Toothwear Foundation**  
**A Charitable Incorporated Organisation**

**Financial Statements for the year ended**  
**31st December 2020**



**ErosiveToothWear**<sup>™</sup>  
Foundation



**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Financial Statements for the year ended 31<sup>st</sup> December 2020**

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<b>7</b>	<b>Statement of Financial Position (Balance Sheet)</b>
<b>8</b>	<b>Statement of Cash Flows</b>
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**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Trustees' Report for the year ended 31<sup>st</sup> December 2020**

The Charity's trustees present their report and the financial statements of the charity for the year ended 31<sup>st</sup> December 2020.

**Reference and administrative details**

Registered charity name	The Erosive Toothwear Foundation
Charity Commission registration	1173340
Registrar of Companies registration	CE011019
Principal and registered office	Guys Hospital Great Maze Pond London SE91 9RT

The charity is known as ETWF and will be referred to by that name in this report.

**The trustees**

Professor David Bartlett  
Professor Nigel Pitts

**External examiner**

Dr Neil Paterson CA  
17 McVicars Lane  
Dundee  
DD1 4LH

## **The Erosive Toothwear Foundation A Charitable Incorporated Organisation**

### **Structure, governance and management**

The charity is a charitable incorporated organisation registered with the Registrar of Companies on 8<sup>th</sup> June 2017.

### **Recruitment and appointment of trustees**

All trustees must be appointed or reappointed by election at the charity's annual general meeting and annual election is required.

### **Objectives and activities**

The principal objectives of ETWF are to promote the good health of the public by raising awareness and advancing education of the public in the condition of erosive tooth wear and its prevention and treatment and by promoting research in all aspects of the condition of erosive tooth wear and to publish and disseminate the useful results for the public benefit.

### **Achievements and performance during the year**

The success of the Foundation activities is evident in the growing international traffic to the Foundation website over the past 2 years and the main objective for 2020 has been to increase traffic to the Erosive Tooth Wear Foundation site and particularly to increase dwell time. The ETWF site is the first site reached by those searching for information on erosive tooth wear.

The website is pivotal to deliver the Foundation's aims as it brings together knowledge-based information and makes it readily available to all. The format of the website remains open, non-pay and inclusive and is a portal of information.

The website enhancements have been on the consumer side of the website, to make it more engaging and user friendly by:

- continuing to change the language tone so it is more approachable by the wider public;
- improving the layout and refreshing the content;
- development of quizzes and animations.

In Q4 2020 additional work has been undertaken on the consumer section of our website to improve overall navigation and further increase dwell time (the effect is +44.6% change when comparing Q4 2019 vs Q4 2020). The results show an increase in traffic but most importantly, an improved trend on dwell time on site (+44.6% change from Q4 2019 to Q4 2020).

There has been a steady global volume of search regarding search terms relating to tooth wear and tooth erosion, in part driven by growing condition awareness resulting from Foundation activities.

In the past 12 months there has been a growing trend towards the search term BEWE, further increasing the Foundations international reach.

In the second half of 2020 the focus has been on increasing the level of engagement on social media and testing the impact of organic posts versus promoted activity. The global pandemic has limited some other developments, as face to face activities have been severely restricted.

We have also continued to invest time and effort in social media throughout 2020 - focusing on Twitter primarily, followed by FaceBook. Content has been primarily targeted at dental healthcare professionals, with the organic reach of the Twitter platform totaling 81,3k impressions (an increase of over 160% compared to 2019, which totaled 30.4k impressions).

Progress is also being made against key followers' metrics:

Website users have increased from 4.6k in 2019 to 5.5k in 2020 (+11%)

Sessions have increased from 6.1k to 6.9k (+20%)

In terms of both Engagement and Action we have been exceeding benchmarks for non-profit organisations for the organic posts flighted in the April to July 2020 period, albeit on a small base:

Twitter industry engagement benchmark is 0.062%, ETWF 0.42% - FaceBook engagement benchmark is 0.12%, ETWF is 2.8%

During the last quarter of 2020 we have also been collating impact evidence the REF (Research Excellent Framework):

- The Erosive Tooth Wear Foundation has achieved impact from the underpinning research from King's College London that guides it and a growing international profile with key messaging targeting professionals and consumers achieving more than 4.48m potential global impressions, exceeding industry thresholds across all media channels.
- Key papers authored by Foundation members from King's College London have achieved an aggregated reach in excess of 1.66m potential impressions amongst key members of the dental health professional community
- This reach has been both domestic and international.
- Much activity has focussed on landing key messages with healthcare however the Foundation has also been successful in achieving profile amongst the consumer audience, particularly in the UK.

## **Financial review**

The financial statements show that ETWF was supported by donations and legacies of £47,100 (2019 - £80,000). During the period under review, total operating expenses of £47,119 (2019 - £43,839) were incurred, leaving a net income deficit of £19 (2019 – surplus of £36,161) which is added to reserves brought forward of £50,664 leaving £50,645 to be carried forward as reserves.

Given the level of reserves and expectations of continuing grant and other funding in the foreseeable future, the financial statements have been prepared on the going concern basis.

## **Trustees' responsibilities**

Legislation relating to charities requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of ETWF at the balance sheet date and of the surplus or deficit for that year and which have been properly prepared from the accounting records and comply with the relevant disclosure regulations. In preparing those financial statements the directors are required to:

select suitable accounting policies and apply them consistently;

make judgements and estimates that are reasonable and prudent;

follow applicable accounting standards, stating that they have been followed subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that Mindspace will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of ETWF and to enable them to ensure that the financial statements comply with relative legislation. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

## **External examiner**

Dr Neil Paterson CA will be retiring as external examiner and the appointment of a successor will be proposed at the next Annual General Meeting.

The Trustees' Report was approved on 6<sup>th</sup> August 2021 and signed on behalf of the trustees by

Professor David Bartlett

**The Erosive Toothwear Foundation  
A Charitable Incorporated Organisation**

**Independent Examiner's Report to the Trustees of The Erosive Toothwear Foundation**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2020 which are set out on pages 6 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the Charities Act,  
follow the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act,  
and  
state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**


In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Dr Neil Paterson Chartered Accountant  
6<sup>th</sup> August 2021

Statement of Financial Activities for the year ended December 31st 2020

	notes	unrestricted funds £	restricted funds £	total funds 2020 £	total funds 2019 £
<b>Income and endowments</b>					
Donations and legacies	2	47100	0	47100	80000
<b>Total income</b>		<u>47100</u>	<u>0</u>	<u>47100</u>	<u>80000</u>
<b>Expenditure</b>					
Expenditure on charitable activities	3	47119	0	47119	43839
<b>Total expenditure</b>		<u>47119</u>	<u>0</u>	<u>47119</u>	<u>43839</u>
<b>Net income/(deficit)</b>		-19	0	-19	36161
Transfers between funds		0	0	0	0
<b>Net movement in funds</b>		<u>-19</u>	<u>0</u>	<u>-19</u>	<u>36161</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		50664	0	50664	14503
<b>Total funds carried forward</b>		<u>50645</u>	<u>0</u>	<u>50645</u>	<u>50664</u>

Statement of Financial Position at 31st December 2020

	notes	£	2020 £	2019
<b>Fixed Assets</b>			609	813
<b>Current Assets</b>				
Bank		39021		45536
Debtors and prepayments	4	<u>12215</u>		<u>5515</u>
		51236		51051
<b>Current liabilities</b>				
Creditors	5	<u>1200</u>		<u>1200</u>
		1200		1200
<b>Net Current assets</b>			50036	49851
<b>Net Assets</b>			<u>50645</u>	<u>50664</u>
<b>Funds of the charity</b>				
<b>Unrestricted funds</b>			50645	50664
<b>Restricted funds</b>			0	0
<b>Total funds</b>	6		<u>50645</u>	<u>50664</u>

The notes on pages 9 and 10 form part of these financial statements

Professor David Bartlett  
Trustee  
6th August 2021

Statement of Cash Flows for the year ended 31st December 2019

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net income	-19	36161
<i>Adjustments for:</i>		
Depreciation	204	271
Accrued income	0	0
<i>Changes in:</i>		
Debtors	-6700	10188
Creditors	0	0
Net cash from operating activities	<u>-6515</u>	<u>46620</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	0	1084
Net cash used in investing activities	<u>0</u>	<u>1084</u>
<b>Net increase in cash and cash equivalents</b>	-6515	45536
<b>Cash and cash equivalents at beginning of year</b>	45536	0
<b>Cash and cash equivalents at end of year</b>	<u>39021</u>	<u>45536</u>

Notes to the Financial Statements

1. Accounting Policies

Compliance

The financial statements have been prepared in compliance with FRS 102, *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Charities SORP (FRS 102) and the Charities Act 2011.

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

Given the current level of financial reserves and reasonable expectations of future income, the trustees have prepared the financial statements on the going concern basis.

2. Income from donations and legacies

	unrestricted funds £	restricted funds £	total funds 2020 £
Donations	0	0	0
Grants			
Colgate	0	0	0
GSK	30000	0	30000
KCL	2100		2100
Proctor and Gamble	0	0	0
Unilever	15000	0	15000
	<u>47100</u>	<u>0</u>	<u>47100</u>
	unrestricted funds £	restricted funds £	total funds 2019 £
Donations	0	0	0
Grants			
Colgate	0	0	0
GSK	65000	0	65000
Proctor and Gamble	0	0	0
Unilever	15000	0	15000
	<u>80000</u>	<u>0</u>	<u>80000</u>

3. Expenditure on charitable activities

	unrestricted funds £	restricted funds £	total funds 2020 £
Charitable activities	25443	0	25443
Support costs	20426	0	20426
Governance costs	1250	0	1250
	<u>47119</u>	<u>0</u>	<u>47119</u>
	unrestricted funds £	restricted funds £	total funds 2019 £
Charitable activities	6362	0	6362
Support costs	36277	0	36277
Governance costs	1200	0	1200
	<u>43839</u>	<u>0</u>	<u>43839</u>

Governance costs are external examiner's fees and legal and professional fees.  
Support costs are administrative charges and office expenses.

Notes to the Financial Statements (continued)

4. Debtors

	2020	2019
	£	£
Debtors and prepayments	12215	5515
	<u>12215</u>	<u>5515</u>

5. Creditors (falling due within one year)

	2020	2019
	£	£
Trade creditors and accruals	1200	1200
	<u>1200</u>	<u>1200</u>

6. Analysis of funds

	31st December 2019	Income	Expenditure	Funds Transfers	31st December 2020
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Unrestricted funds	50664	47100	47119	0	50645
<b>Total funds</b>	<u>50664</u>	<u>47100</u>	<u>47119</u>	<u>0</u>	<u>50645</u>

7. Support from King's College London

Two trustees are permitted by their employer, King's College London, to spend an agreed proportion of their working time on the affairs of ETWF. This in kind contribution has been calculated to be worth £54,756 in the year ended 31st December 2020.

