



# ErosiveToothWear 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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**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
<b>External Examiners</b>	Han & Co Accountants 61 Scott Street Dundee DD2 2BA
<b>Bankers</b>	Barclays Bank

## **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.

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### 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 Calcevis 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

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

	<b>Note</b>	<b><u>2023</u></b> <b><u>Unrestricted Funds</u></b> <b><u>£</u></b>	<b><u>2023</u></b> <b><u>Restricted Funds</u></b> <b><u>£</u></b>	<b><u>2023</u></b> <b><u>Total</u></b> <b><u>£</u></b>	<b><u>2022</u></b> <b><u>Total</u></b> <b><u>£</u></b>
<b>Income</b>					
Donations	2	37,494	-	37,494	15,000
<b>Total income</b>		<b>37,494</b>	<b>-</b>	<b>37,494</b>	<b>15,000</b>
<b>Expenditure</b>					
Expenditure on charitable activities	3	30,929	-	30,929	22,808
<b>Total expenditure</b>		<b>30,929</b>	<b>-</b>	<b>30,929</b>	<b>22,808</b>
<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>		<b>42,800</b>	<b>-</b>	<b>42,800</b>	<b>36,235</b>

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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>42,800</u>	<u>36,235</u>
<b>Represented by:</b>			
Unrestricted funds		42,800	36,235
Restricted funds		-	-
<b>Total funds</b>		<u>42,800</u>	<u>36,235</u>

Signed on behalf of the Board

Signature

*David Bartlett*

Date

21/10/24

Professor David Bartlett (Trustee)

21/10/24



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**Statement of Cash Flows**

	<u><b>2023</b></u> <u><b>£</b></u>	<u><b>2022</b></u> <u><b>£</b></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><u>36,837</u></u>	<u><u>26,526</u></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>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</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>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</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>
	<u>£</u>	<u>£</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>£</u>	<u>2022</u> <u>£</u>
Trade creditors and accruals	<u>720</u>	<u>720</u>

6 Analysis of funds

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