



ErosiveToothWear Foundation

The Erosive Toothwear Foundation

A Charitable Incorporated Organisation

Financial Statements for the year ended

31st December 2024

CHARITY NUMBER: 1173340

COMPANY NUMBER: CE011019

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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

Registered charity name	The Erosive Toothwear Foundation
Charity Commission registration	1173340
Registrar of Companies registration	CE011019
Principal and registered office	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.

The trustees	Professor David Bartlett Professor Nigel Pitts
External Examiners	Han & Co Accountants 61 Scott Street Dundee DD2 2BA
Bankers	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

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.

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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

25/1/25

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

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

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

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

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

Signed on behalf of the Board

Signature

David Bartlett

Date

25/9/25

Professor David Bartlett (Trustee)

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Statement of Cash Flows

	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
Cash flows from operating activities		
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
Cash and cash equivalents at end of year	<u><u>44,580</u></u>	<u><u>36,837</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>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</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				
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>2024</u>	<u>2024</u>	<u>2023</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	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>
	<u>£</u>	<u>£</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
Total Funds	<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.