

Crohn's & Colitis Australia (CCA)

A trading name of Australian Crohn's and Colitis Association (ACCA)

ABN 42 082 747 135

Financial Report for the year ended
31 December 2023

RESPONSIBLE ENTITIES' REPORT

The Responsible Entities of the Australian Crohn's and Colitis Association (ACCA) trading as Crohn's & Colitis Australia (CCA) present their report on the company for the year ended 31 December 2023. The Responsible Entities comprise the Executive and Non-Executive Directors on the Board.

The name of each person who has been a Responsible Entity during the period and to the date of this report is as follows. Responsible Entities have been in office since the start of the financial period to the date of this report unless otherwise stated.

Responsible Entities

Mr Bruce Rosengarten (Chairman)

Professor Paul Pavli

A/Professor Gregory Moore

Mr James Oliver (Treasurer)

Mr Daniel Teller

Ms Kara Ward

Ms Loretta Bayliss

Ms Lisa Belcher

Mr Bruce Goodwin

Ms Dominique Tim So (Secretary)

Ms Belinda Dimovski

Ms Lisa Neville (**Appointed 11 December 2023**)

Company Secretary

Ms Dominique Tim So

Chief Executive Officer

Ms Leanne Raven.

Results for Period

The surplus of the company for the year ended 31 December 2023 amounted to \$36,507. The Annual Report includes a more detailed review of the year's operations.

CCA Board Meetings

The number of Board meetings of Responsible Entities held during the year and the number of meetings attended by each Entity is as follows:

Responsible Entities	No. of Board Meetings eligible to attend	No. of Board Meetings Attended
Mr Bruce Rosengarten	6	6
Professor Paul Pavli	6	5
A/Professor Gregory Moore	6	5
Mr James Oliver	6	6
Mr Daniel Teller	6	2
Ms Kara Ward	6	4
Ms Loretta Bayliss	6	5
Ms Lisa Belcher	6	6
Mr Bruce Goodwin	6	6
Ms Dominique Tim So	6	6
Ms Belinda Dimovski	6	4
Ms Lisa Neville	1	1

Contribution on Winding Up

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up the constitution states that each member is required to contribute a maximum of \$20.00 each towards meeting any outstanding obligations of the company. At 31 December 2023, the total number of members was 2,246.

Auditor's Independence Declaration


A copy of the auditor's independence declaration as required under division 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* is attached and forms part of the Responsible Entities' Report.

Signed in accordance with a resolution of the Responsible Entities. On behalf of the Responsible Entities.

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Bruce Rosengarten
Chairman

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James Oliver
Treasurer

Date: 15 April 2024




AUDITOR'S INDEPENDENCE DECLARATION UNDER DIVISION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

TO THE RESPONSIBLE ENTITIES OF CROHN'S & COLITIS AUSTRALIA

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Crohn's & Colitis Australia for the year ended 31 December 2023, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

**DFK BKM Audit Services
Camberwell, Victoria**

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Timothy M. Kelleher
Director
15 April 2024

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023	2022
<u>REVENUE</u>		\$	\$
Grants	11	628,774	741,176
Donations		411,147	527,060
Community fundraising & events		335,630	298,898
Sponsorship		226,253	261,929
Membership & merchandise		99,241	100,994
Investment income		77,842	20,099
Other income		4,050	-
Total Revenue		1,782,937	1,950,156
<u>EXPENSES</u>			
Communications & Programs			
Communications & programs		804,793	807,285
Employee costs		394,190	372,811
		1,198,983	1,180,096
Membership & Merchandise			
Membership & merchandise		52,182	42,543
Employee costs		52,463	57,149
		104,645	99,692
Fundraising			
Fundraising		92,410	79,062
Employee costs		82,287	76,966
		174,697	156,028
Administration			
ROU asset depreciation & interest		84,850	83,644
Depreciation & amortisation		10,097	16,581
Website & technology		35,540	31,971
Other administration		41,517	45,160
Employee costs		96,101	118,086
		268,105	295,442
Total Expenses		1,746,430	1,731,258
SURPLUS FOR YEAR		36,507	218,898
Other comprehensive income		-	-
Total comprehensive income for the year		36,507	218,898

The accompanying notes form part of these financial statements

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	\$	\$
Opening retained surpluses	1,731,143	1,512,245
Surplus for year	36,507	218,898
Other comprehensive income	-	-
Total comprehensive income for the year	36,507	218,898
Closing retained surpluses	1,767,650	1,731,143

The accompanying notes form part of these financial statements

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023**

	Note	2023	2022
		\$	\$
ASSETS			
Current Assets			
Cash Assets	2	540,929	798,334
Inventories		12,952	15,062
Receivables and Prepayments		94,450	128,076
Bonds/Deposits		16,152	16,150
Investments	3, 1(e)	1,289,396	1,164,326
Total Current Assets		<u>1,953,879</u>	<u>2,121,948</u>
Non-Current Assets			
Investments	3, 1(e)	548,004	649,198
Plant and Equipment	4	38,335	47,118
Intangible Assets	5	124,886	77,170
Right of Use Assets	6	95,850	161,872
Total Non-Current Assets		<u>807,075</u>	<u>935,358</u>
TOTAL ASSETS		<u>2,760,954</u>	<u>3,057,306</u>
LIABILITIES			
Current Liabilities			
Payables and Accruals	7	87,880	137,931
Prepaid Memberships		52,323	48,463
Unearned Revenue	11	616,718	826,228
GST Payable		642	6,810
Employees Entitlements	8	111,898	122,929
Lease Liability	9	82,103	74,591
Total Current Liabilities		<u>951,564</u>	<u>1,216,952</u>
Non-Current Liabilities			
Employees Entitlements	8	20,969	16,228
Lease Liability	9	20,771	92,983
Total Non-Current Liabilities		<u>41,740</u>	<u>109,211</u>
TOTAL LIABILITIES		<u>993,304</u>	<u>1,326,163</u>
NET ASSETS		<u>1,767,650</u>	<u>1,731,143</u>
EQUITY			
Retained Surpluses		1,767,650	1,731,143
NET EQUITY		<u>1,767,650</u>	<u>1,731,143</u>

The accompanying notes form part of these financial statements

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023	2022
		\$	\$
Cash Flows from Operating Activities			
Receipts from donors, supporters and members	11	1,749,468	1,872,851
Interest received		34,473	9,662
Payments to suppliers and employees		(1,898,240)	(1,823,260)
Interest paid - lease liability		(7,312)	(8,552)
Net cash provided by / (used in) operating activities	10	<u>(121,611)</u>	<u>50,701</u>
Cash Flows used in Investing Activities			
Purchase of plant and equipment		(1,314)	(3,493)
Purchase of intangibles		(67,008)	(39,841)
Purchase of investments		-	(710,677)
Redemption of investments		8,744	9,720
Refund of/(payments for) bonds and deposits		-	183
Net cash used in investing activities		<u>(59,578)</u>	<u>(744,108)</u>
Cash Flows used in Financing Activities			
Repayment of lease liability		(76,216)	(72,477)
Net cash used in financing activities		<u>(76,216)</u>	<u>(72,477)</u>
Net Decrease in Cash Held		(257,405)	(765,884)
Cash at the beginning of the financial year		<u>798,334</u>	<u>1,564,218</u>
Cash at the end of the financial year	2, 10	<u><u>540,929</u></u>	<u><u>798,334</u></u>

The accompanying notes form part of these financial statements

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The financial statements cover Crohn's & Colitis Australia as an individual entity. Crohn's & Colitis Australia is a not-for-profit company, registered and domiciled in Australia.

The principal activities of Crohn's & Colitis Australia are to provide support services, advice and encouragement to people with inflammatory bowel disease (IBD).

1. Basis of Preparation

These financial statements are special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The company is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

The financial statements have been prepared in accordance with the following mandatory Australian Accounting Standards (AASs) applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the material accounting policy information disclosed below, which the Responsible Entities have determined are appropriate to meet the needs of members.

AASB 101 *Presentation of Financial Statements*

AASB 107 *Statement of Cash Flows*

AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*

AASB 124 *Related Party Disclosures*

AASB 1048 *Interpretation of Standards*

AASB 1054 *Australian Additional Disclosures*

The financial statements comply with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The amounts presented in the financial statements have been rounded to the nearest dollar.

Material accounting policy information relating to the preparation of these financial statements is presented below and is consistent with prior reporting periods unless otherwise stated.

The company has adopted the amendments to AASB 101 *Presentation of Financial Statements* which require only the disclosure of material accounting policy information rather than significant accounting policies and therefore policy information which does not satisfy one of the following requirements has been removed from these financial statements:

- Relates to change in accounting policy
- Policy has been developed in the absence of an explicit accounting standard requirement
- Documents an accounting policy choice
- Relates to an area of significant judgement or estimation
- Relates to a complex transaction and is required to explain the treatment to the user.

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Material Accounting Policy Information

a) Revenue

Grant revenue is recognised in the profit or loss on a systematic and rational basis over the periods of the grants upon satisfying performance obligations of the grant. Until these performance obligations are met, the entity incurs an obligation to deliver this economic value directly back to the contributor and the amount is recognised in the statement of financial position as a liability until the service has been delivered to the contributor.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Sponsorship and fundraising revenue are recognised as revenue in the profit or loss when received or receivable.

Donations and bequests are recognised as revenue when received.

b) Income Tax

No provision for income tax has been raised as the entity is exempt from the income tax under DIV 50 of the Income Tax Assessment Act 1997.

c) Plant and Equipment

Plant and equipment are measured on a cost basis less any accumulated depreciation and impairment losses.

Plant and equipment that have been contributed at no cost, or for nominal cost, are recognised at the fair value of the asset at the date it is acquired.

Depreciation

Plant and equipment are depreciated on a diminishing balance basis over the asset's useful life to the company commencing when the asset is ready for use.

Where the opening written down value of an item of plant and equipment is \$500 or less, the asset is fully depreciated in the current year.

d) Intangible Assets

Website & CRM costs

Website & CRM costs have a finite life and are carried at cost less any accumulated amortisation and impairment losses.

Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful life of 4 years.

CROHN'S & COLITIS AUSTRALIA

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Material Accounting Policy Information continued

e) *Financial Instruments*

Financial assets

On initial recognition, the company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss.

(i) Amortised cost

The company's financial assets measured at amortised cost comprise cash assets, receivables and deposits in the statement of financial position.

(ii) Financial assets at fair value through profit or loss

The company holds a number of marketable securities over which it does not have significant influence nor control. The company has made an irrevocable election to classify these investments as fair value through profit or loss.

Financial liabilities

The company's financial liabilities measured at amortised cost comprise trade payables and accruals and lease liabilities.

f) *Leases*

The right-of-use assets are measured using the cost model, depreciated over the lease term on a straight-line basis, and are assessed for impairment.

g) *Critical Accounting Estimates and Judgments*

The Responsible Entities evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

There are no critical accounting estimates and judgements that have any significant effect on the financial statements.

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	\$	\$
2 Cash Assets		
Working Bank Accounts	224,022	485,368
Research Account	316,907	312,966
	<u>540,929</u>	<u>798,334</u>
3 Investments		
Current		
Term Deposits	1,289,396	1,164,326
	<u>1,289,396</u>	<u>1,164,326</u>
Non-Current		
Term Deposits	-	108,741
Mortgage Funds at fair value	22,570	31,314
Managed or Other Investments at fair value	525,434	509,143
	<u>548,004</u>	<u>649,198</u>
4 Plant and Equipment		
Office Equipment		
Cost	5,431	5,431
Accumulated Depreciation	(5,431)	(5,431)
	<u>-</u>	<u>-</u>
Fixtures & Fittings		
Cost	106,563	106,563
Accumulated Depreciation	(77,072)	(74,920)
	<u>29,491</u>	<u>31,643</u>
Computer Equipment & Software		
Cost	156,479	155,164
Accumulated Depreciation	(147,635)	(139,689)
	<u>8,844</u>	<u>15,475</u>
Total	<u>38,335</u>	<u>47,118</u>
5 Intangible Assets		
Website Costs		
Cost	79,680	79,680
Accumulated Amortisation	(21,803)	(2,510)
	<u>57,877</u>	<u>77,170</u>
CRM Costs		
Cost	67,009	-
Accumulated Amortisation	-	-
	<u>67,009</u>	<u>-</u>
Total	<u>124,886</u>	<u>77,170</u>

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	\$	\$
6 Right of Use Assets		
Rental property		
Right of Use Asset - Rental Property	221,793	221,793
Accumulated Amortisation - Rental Property	<u>(135,540)</u>	<u>(61,609)</u>
	<u>86,253</u>	<u>160,184</u>
Ricoh photocopier		
Right of Use Asset - photocopier	11,516	13,500
Accumulated Amortisation - photocopier	<u>(1,919)</u>	<u>(11,812)</u>
	<u>9,597</u>	<u>1,688</u>
Total	<u><u>95,850</u></u>	<u><u>161,872</u></u>
7 Payables and Accruals		
Current		
Trade Creditors	31,401	58,461
Sundry Creditors and Accruals	<u>56,479</u>	<u>79,470</u>
	<u><u>87,880</u></u>	<u><u>137,931</u></u>
8 Employees Entitlements		
Current		
Provision for Annual Leave	74,659	92,107
Provision for Long Service Leave	<u>37,239</u>	<u>30,822</u>
	<u><u>111,898</u></u>	<u><u>122,929</u></u>
Non-Current		
Provision for Long Service Leave	<u>20,969</u>	<u>16,228</u>
	<u><u>20,969</u></u>	<u><u>16,228</u></u>
9 Lease Liability		
Current		
Rental property	79,298	72,734
Ricoh photocopier	<u>2,805</u>	<u>1,857</u>
	<u><u>82,103</u></u>	<u><u>74,591</u></u>
Non-Current		
Rental property	13,685	92,983
Ricoh photocopier	<u>7,086</u>	<u>-</u>
	<u><u>20,771</u></u>	<u><u>92,983</u></u>

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	\$	\$
10 Cash Flow Reconciliation		
<i>Reconciliation of Cash</i>		
Cash at Bank	540,929	798,334
	<u>540,929</u>	<u>798,334</u>
<i>Reconciliation of Net Cash provided by Operating Activities to Operating Surplus</i>		
Operating Surplus	36,507	218,898
<i>Non-cash flows in surplus for the year</i>		
Depreciation, assets written off & loss on disposal	106,927	91,673
Unrealised investment income	(32,622)	-
<i>Changes in Assets and Liabilities</i>		
(Increase)/decrease in Receivables and Prepayments	33,624	(67,643)
(Increase)/decrease in Inventories	2,110	(10,680)
Increase/(decrease) in Payables and Accruals	(50,051)	(27,860)
Increase/(decrease) in Employees Entitlements	(6,290)	15,117
Increase/(decrease) in Prepaid Memberships and Unearned Revenue	(205,650)	(178,092)
Increase/(decrease) in GST Payable	(6,168)	9,288
Net Cash provided by/(used in) Operating Activities	<u>(121,611)</u>	<u>50,701</u>
11 Government Grants		
Government revenue (included in grant revenue)		
Commonwealth government		
Department of Health and Aged care	506,998	487,045
Department of Social Services	3,500	5,000
	<u>510,498</u>	<u>492,045</u>
State government		
Department of Health	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
Total	<u>511,998</u>	<u>493,545</u>
% of total revenue	29%	25%
Revenue received in advance		
Revenue received in advance – government	60,079	358,498
Revenue received in advance – non-government	556,639	467,730
Total	<u>616,718</u>	<u>826,228</u>
% of revenue received in advance from government	10%	43%
Cash flows from operating activities		
Cash received from government (excluding GST)	<u>213,577</u>	<u>376,985</u>

CROHN'S & COLITIS AUSTRALIA
ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	\$	\$
12 Auditor's Remuneration		
Remuneration of the auditor of the company for: Auditing the financial statements	12,000	11,500
	12,000	11,500
13 Members' Guarantee		
CCA is a public company limited by guarantee. Should CCA be wound up, the constitution states that each member is required to contribute a maximum of \$20 each towards any outstanding obligations of CCA. At 31 December 2023, the number of members was 2,246 (2022: 2,285).		
14 Contingent Liabilities		
There are no contingent liabilities that have been incurred in relation to 2023 or 2022.		
15 Events after the End of the Reporting Period		
No significant adjusting or non-adjusting events have occurred between the reporting date and the date of authorisation.		
16 Related Party Transactions		
There are no material related party transactions.		
17 Company Details		
The registered office and principal place of business of CCA is: Suite 4, Level 1 363 Camberwell Road Camberwell VIC 3124		

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

RESPONSIBLE ENTITIES' DECLARATION

In the opinion of the Responsible Entities of Crohn's & Colitis Australia:

- a. The financial statements and notes of Crohn's & Colitis Australia are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - i. Giving a true and fair view of its financial position as at 31 December 2023 and of its performance for the financial year ended on that date; and
 - ii. Complying with Australian Accounting Standards to the extent described in Note 1 and the *Australian Charities and Not-for-profits Commission Regulation 2022*; and
- b. There are reasonable grounds to believe that Crohn's and Colitis Australia will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Responsible Entities.

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Bruce Rosengarten
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Bruce Rosengarten
Chairman

DocuSigned by:
James Oliver
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James Oliver
Treasurer

Date: 15 April 2024



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CROHN'S & COLITIS AUSTRALIA

Opinion

We have audited the financial report of Crohn's & Colitis Australia (the company), which comprises the statement of financial position as at 31 December 2023 and statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policy information, and the Responsible Entities' declaration.

In our opinion, the accompanying financial report of Crohn's & Colitis Australia has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- giving a true and fair view of the company's financial position as at 31 December 2023 and of its performance for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Responsible Entities' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Directors

Cheree F Woolcock
Tim M Kelleher
Kevin P Adams

Principal

Jamin Ong



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BKM Audit Services Pty Ltd

ACN 116 958 948
ABN 77 116 958 948

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CROHN'S & COLITIS AUSTRALIA

Responsibilities of the Responsible Entities for the Financial Report

The Responsible Entities of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The Responsible Entities' responsibility also includes such internal control as the Responsible Entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Responsible Entities are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Responsible Entities either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The Responsible Entities are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

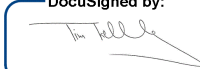
A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

<http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Independence

We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the Responsible Entities of Crohn's & Colitis Australia, would be in the same terms if given to the Responsible Entities as at the time of this auditor's report.

**DFK BKM Audit Services
Camberwell, Victoria**

DocuSigned by:

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**Timothy M. Kelleher
Director**

15 April 2024