

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 2024

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 2024. 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 (*Retired 26 May 2024*)

A/Professor Gregory Moore

Mr James Oliver (Treasurer)

Mr Daniel Teller (*Retired 26 May 2024*)

Ms Kara Ward

Ms Loretta Bayliss

Ms Lisa Belcher

Mr Bruce Goodwin

Ms Dominique Tim So (Secretary)

Ms Belinda Dimovski (*Retired 26 May 2024*)

Ms Lisa Neville

Ms Kate McQuestin (*Appointed 12 August 2024*)

Mr John Brennan (*Appointed 12 August 2024*)

Company Secretary

The company secretary is Ms Dominique Tim So.

Chief Executive Officer

The chief executive officer is Ms Leanne Raven.

Results for Period

The surplus of the company for the year ended 31 December 2024 amounted to 483,640. 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 for Period	No. of Board Meetings Attended
Mr Bruce Rosengarten	6	6
Professor Paul Pavli	2	2
A/Professor Gregory Moore	6	6
Mr James Oliver	6	6
Mr Daniel Teller	2	0
Ms Kara Ward	6	4
Ms Loretta Bayliss	6	3
Ms Lisa Belcher	6	4
Mr Bruce Goodwin	6	5
Ms Dominique Tim So	6	6
Ms Belinda Dimovski	2	0
Ms Lisa Neville	6	4
Ms Kate McQuestin	2	2
Mr John Brennan	2	2

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 2024, the total number of members was 2,091.

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.

DocuSigned by:

Bruce Rosengarten

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Bruce Rosengarten
Chairman

Date: 19 May 2025

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James Oliver

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James Oliver
Treasurer



**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 2024, 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
DFK BKM Audit Services
Camberwell, Victoria

Signed by:

Kevin Adams

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Kevin P Adams
Director
19 May 2025



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under Professional Standards Legislation

Directors

Cheree F Woolcock
Tim M Kelleher
Kevin P Adams

Principal

Jamin Ong



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CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	2024	2023
<u>REVENUE</u>		\$	\$
Grants	11	327,879	628,774
Donations		296,638	201,455
Bequests		862,694	209,692
Community fundraising & events		268,012	335,630
Sponsorship		232,390	226,253
Membership & merchandise		103,297	99,241
Investment income		125,509	77,842
Other income		1,032	4,050
Total Revenue		2,217,451	1,782,937
<u>EXPENSES</u>			
Communications & Programs			
Communications & programs		628,435	804,793
Employee costs		376,866	394,190
		1,005,301	1,198,983
Membership & Merchandise			
Membership & merchandise		62,018	52,182
Employee costs		58,386	52,463
		120,404	104,645
Fundraising			
Fundraising		238,533	92,410
Employee costs		71,153	82,287
		309,686	174,697
Administration			
ROU asset depreciation & interest		80,162	84,850
Depreciation, amortisation & assets written off		20,665	10,097
Website & technology		37,233	35,540
Other administration		88,408	41,517
Employee costs		71,952	96,101
		298,420	268,105
Total Expenses		1,733,811	1,746,430
SURPLUS FOR YEAR		483,640	36,507
Other comprehensive income		-	-
Total comprehensive income for the year		483,640	36,507

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 2024

	2024	2023
	\$	\$
Opening retained surpluses	1,767,650	1,731,143
Surplus for year	483,640	36,507
Other comprehensive income	-	-
Total comprehensive income for the year	483,640	36,507
Closing retained surpluses	2,251,290	1,767,650

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 2024**

	Note	2024	2023
		\$	\$
ASSETS			
Current Assets			
Cash Assets	2	338,310	540,929
Inventories		11,917	12,952
Receivables and Prepayments		95,523	94,450
Bonds/Deposits		15,793	16,152
Investments	3, 1(e)	1,839,684	1,289,396
GST Receivable		115	-
Total Current Assets		<u>2,301,342</u>	<u>1,953,879</u>
Non-Current Assets			
Investments	3, 1(e)	740,000	548,004
Plant and Equipment	4	34,282	38,335
Intangible Assets	5	91,235	124,886
Right of Use Assets	6	251,260	95,850
Total Non-Current Assets		<u>1,116,777</u>	<u>807,075</u>
TOTAL ASSETS		<u>3,418,119</u>	<u>2,760,954</u>
LIABILITIES			
Current Liabilities			
Payables and Accruals	7	122,330	87,880
Prepaid Memberships		54,141	52,323
Unearned Revenue	11	567,949	616,718
GST Payable		-	642
Employees Entitlements	8	169,417	111,898
Lease Liability	9	78,802	82,103
Total Current Liabilities		<u>992,639</u>	<u>951,564</u>
Non-Current Liabilities			
Employees Entitlements	8	-	20,969
Lease Liability	9	174,190	20,771
Total Non-Current Liabilities		<u>174,190</u>	<u>41,740</u>
TOTAL LIABILITIES		<u>1,166,829</u>	<u>993,304</u>
NET ASSETS		<u>2,251,290</u>	<u>1,767,650</u>
EQUITY			
Retained Surpluses		<u>2,251,290</u>	<u>1,767,650</u>
NET EQUITY		<u>2,251,290</u>	<u>1,767,650</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 2024**

	Note	2024	2023
		\$	\$
Cash Flows from Operating Activities			
Receipts from donors, supporters and members	11	2,107,126	1,749,468
Interest received		55,681	34,473
Payments to suppliers and employees		(1,541,787)	(1,898,240)
Interest paid - lease liability		(3,353)	(7,312)
Net cash provided by / (used in) operating activities	10	617,667	(121,611)
Cash Flows used in Investing Activities			
Purchase of plant and equipment		(2,878)	(1,314)
Purchase of intangibles		-	(67,008)
Purchase of investments		(742,287)	-
Redemption of investments		6,623	8,744
Refund of/(payments for) bonds and deposits		359	-
Net cash used in investing activities		(738,183)	(59,578)
Cash Flows used in Financing Activities			
Repayment of lease liability		(82,103)	(76,216)
Net cash used in financing activities		(82,103)	(76,216)
Net Decrease in Cash Held		(202,619)	(257,405)
Cash at the beginning of the financial year		540,929	798,334
Cash at the end of the financial year	2, 10	338,310	540,929

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 2024

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.

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024**

		2024	2023
		\$	\$
2	Cash Assets		
	Working Bank Accounts	219,525	224,022
	Research Account	118,785	316,907
		<u>338,310</u>	<u>540,929</u>
3	Investments		
	Current		
	Term Deposits	1,839,684	1,289,396
		<u>1,839,684</u>	<u>1,289,396</u>
	Non-Current		
	Term Deposits	201,059	-
	Mortgage Funds at fair value	15,947	22,570
	Managed or Other Investments at fair value	522,994	525,434
		<u>740,000</u>	<u>548,004</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	(79,057)	(77,072)
		<u>27,506</u>	<u>29,491</u>
	Computer Equipment & Software		
	Cost	140,798	156,479
	Accumulated Depreciation	(134,022)	(147,635)
		<u>6,776</u>	<u>8,844</u>
	Total	<u>34,282</u>	<u>38,335</u>
5	Intangible Assets		
	Website Costs		
	Cost	79,680	79,680
	Accumulated Amortisation	(41,723)	(21,803)
		<u>37,957</u>	<u>57,877</u>
	CRM Costs		
	Cost	67,009	67,009
	Accumulated Amortisation	(13,731)	-
		<u>53,278</u>	<u>67,009</u>
	Total	<u>91,235</u>	<u>124,886</u>

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	\$	\$
6 Right of Use Assets		
Rental property		
Right of Use Asset - Rental Property	454,014	221,793
Accumulated Amortisation - Rental Property	(209,471)	(135,540)
	<u>244,543</u>	<u>86,253</u>
Ricoh photocopier		
Right of Use Asset - photocopier	11,516	11,516
Accumulated Amortisation - photocopier	(4,799)	(1,919)
	<u>6,717</u>	<u>9,597</u>
Total	<u>251,260</u>	<u>95,850</u>
7 Payables and Accruals		
Current		
Trade Creditors	42,919	31,401
Sundry Creditors and Accruals	79,411	56,479
	<u>122,330</u>	<u>87,880</u>
8 Employees Entitlements		
Current		
Provision for Annual Leave	100,755	74,659
Provision for Long Service Leave	68,662	37,239
	<u>169,417</u>	<u>111,898</u>
Non-Current		
Provision for Long Service Leave	-	20,969
	<u>-</u>	<u>20,969</u>
9 Lease Liability		
Current		
Rental property	75,857	79,298
Ricoh photocopier	2,946	2,805
	<u>78,802</u>	<u>82,103</u>
Non-Current		
Rental property	170,049	13,685
Ricoh photocopier	4,141	7,086
	<u>174,190</u>	<u>20,771</u>

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	\$	\$
10 Cash Flow Reconciliation		
<i>Reconciliation of Cash</i>		
Cash at Bank	338,310	540,929
	<u>338,310</u>	<u>540,929</u>
<i>Reconciliation of Net Cash provided by Operating Activities to Operating Surplus</i>		
Operating Surplus	483,640	36,507
<i>Non-cash flows in surplus for the year</i>		
Depreciation, assets written off & loss on disposal	117,393	106,927
Unrealised investment income	(6,620)	(32,622)
<i>Changes in Assets and Liabilities</i>		
(Increase)/decrease in Receivables and Prepayments	(1,073)	33,624
Decrease in Inventories	1,035	2,110
Increase/(decrease) in Payables and Accruals	34,450	(50,051)
Increase/(decrease) in Employees Entitlements	36,550	(6,290)
Decrease in Prepaid Memberships and Unearned Revenue	(46,951)	(205,650)
Decrease in GST Payable	(757)	(6,168)
Net Cash provided by/(used in) Operating Activities	<u>617,667</u>	<u>(121,611)</u>
11 Government Grants		
Government revenue (included in grant revenue)		
Commonwealth government		
Department of Health and Aged care	31,081	506,998
Department of Social Services	1,750	3,500
	<u>32,831</u>	<u>510,498</u>
State government		
Department of Health	-	1,500
	<u>-</u>	<u>1,500</u>
Total	<u>32,831</u>	<u>511,998</u>
% of total revenue	1%	29%
Revenue received in advance		
Revenue received in advance – government	227,245	60,079
Revenue received in advance – non-government	340,704	556,639
Total	<u>567,949</u>	<u>616,718</u>
% of revenue received in advance from government	40%	10%
Cash flows from operating activities		
Cash received from government (excluding GST)	<u>200,000</u>	<u>213,577</u>

CROHN'S & COLITIS AUSTRALIA
ABN 42 082 747 135
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	\$	\$
12 Auditor's Remuneration		
Remuneration of the auditor of the company for:		
Auditing the financial statements	12,600	12,000
	<u>12,600</u>	<u>12,000</u>
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 2024, the number of members was 2,091 (2023: 2,246).		
14 Contingent Liabilities		
There are no contingent liabilities that have been incurred in relation to 2024 or 2023.		
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 2024 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 Regulations 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: 19 May 2025



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 2024 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 2024 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 Regulations 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional 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.

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

DFK BKM Audit Services
Camberwell, Victoria

Signed by:

Kevin Adams
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Kevin P Adams
Director
19 May 2025