

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 2025

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 2025. 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)

A/Professor Gregory Moore

Mr James Oliver (Treasurer)

Ms Kara Ward

Ms Loretta Bayliss

Ms Lisa Belcher

Mr Bruce Goodwin

Ms Dominique Tim So (Secretary)

Ms Kate McQuestin

Mr John Brennan

A/Professor Reme Mountfield (appointed 17 February 2025)

Ms Jenny Ware (appointed 10 November 2025)

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 2025 amounted to \$76,497. 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	No. of Board
	Meetings for Period	Meetings Attended
Mr Bruce Rosengarten	6	6
A/Professor Gregory Moore	6	6
Mr James Oliver	6	6
Ms Kara Ward	6	4
Ms Loretta Bayliss	6	4
Ms Lisa Belcher	6	4
Mr Bruce Goodwin	6	5
Ms Dominique Tim So	6	4
Ms Kate McQuestin	6	4
Mr John Brennan	6	6
IA/Professor Reme Mounfield	6	5
Ms Jenny Ware	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 2025, the total number of members was 2,078.

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.

Bruce Rosengarten

A2070000-F6AE-5E60-F926-08DE9AB9DB95

Bruce Rosengarten
Chairman

Date: 15 April 2026

James Oliver

A2070000-F6AE-5E60-F97A-08DE9AB9DB95

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 2025, 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
Richmond, Victoria

Kevin P Adams

A2070000-F6AE-5E60-F983-08DE9AB90B95

Kevin P Adams
Director
15 April 2026

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	2025	2024
<u>REVENUE</u>		\$	\$
Grants	11	533,482	327,879
Donations		271,924	296,638
Bequests		312,110	862,694
Community fundraising & events		337,762	268,012
Sponsorship		434,700	232,390
Membership & merchandise		137,214	103,297
Investment income		130,358	125,509
Other income		371	1,032
Total Revenue		2,157,921	2,217,451
 <u>EXPENSES</u>			
Communications & Programs			
Communications & programs		1,109,168	628,435
Employee costs	1(b)	246,321	376,866
		1,355,489	1,005,301
 Membership & Merchandise			
Membership & merchandise		66,130	62,018
Employee costs	1(b)	55,664	58,386
		121,794	120,404
 Fundraising			
Fundraising		254,133	238,533
Employee costs	1(b)	49,934	71,153
		304,067	309,686
 Administration			
ROU asset depreciation & interest		90,420	80,162
Depreciation, amortisation & assets written off		27,671	20,665
Website & technology		38,118	37,233
Other administration		70,934	88,408
Employee costs	1(b)	72,931	71,952
		300,074	298,420
Total Expenses		2,081,424	1,733,811
SURPLUS FOR YEAR		76,497	483,640
Other comprehensive income		-	-
Total comprehensive income for the year		76,497	483,640

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 2025**

	2025	2024
	\$	\$
Opening retained surpluses	2,251,290	1,767,650
Surplus for year	76,497	483,640
Other comprehensive income	-	-
Total comprehensive income for the year	<u>76,497</u>	<u>483,640</u>
Closing retained surpluses	<u><u>2,327,787</u></u>	<u><u>2,251,290</u></u>

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 2025**

	Note	2025	2024
		\$	\$
ASSETS			
Current Assets			
Cash Assets	2	441,528	338,310
Inventories		10,245	11,917
Receivables and Prepayments		171,285	95,523
Bonds/Deposits		15,795	15,793
Investments	3, 1(f)	1,537,687	1,839,684
GST Receivable		-	115
Total Current Assets		<u>2,176,540</u>	<u>2,301,342</u>
Non-Current Assets			
Investments	3, 1(f)	879,093	740,000
Plant and Equipment	4	31,479	34,282
Intangible Assets	5	53,047	91,235
Right of Use Assets	6	175,432	251,260
Total Non-Current Assets		<u>1,139,051</u>	<u>1,116,777</u>
TOTAL ASSETS		<u>3,315,591</u>	<u>3,418,119</u>
LIABILITIES			
Current Liabilities			
Payables and Accruals	7	123,419	122,330
Prepaid Memberships		51,165	54,141
Unearned Revenue	11	435,792	567,949
GST Payable		4,441	-
Employees Entitlements	8	191,326	169,417
Lease Liability	9	81,008	78,802
Total Current Liabilities		<u>887,151</u>	<u>992,639</u>
Non-Current Liabilities			
Employees Entitlements	8	-	-
Lease Liability	9	100,653	174,190
Total Non-Current Liabilities		<u>100,653</u>	<u>174,190</u>
TOTAL LIABILITIES		<u>987,804</u>	<u>1,166,829</u>
NET ASSETS		<u>2,327,787</u>	<u>2,251,290</u>
EQUITY			
Retained Surpluses		<u>2,327,787</u>	<u>2,251,290</u>
NET EQUITY		<u>2,327,787</u>	<u>2,251,290</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 2025**

	Note	2025	2024
		\$	\$
Cash Flows from Operating Activities			
Receipts from donors, supporters and members	11	1,859,469	2,107,126
Interest received		92,576	55,681
Payments to suppliers and employees		(1,914,187)	(1,541,787)
Interest paid - lease liability		(9,222)	(3,353)
Net cash provided by / (used in) operating activities	10	<u>28,636</u>	<u>617,667</u>
Cash Flows used in Investing Activities			
Purchase of plant and equipment		(6,600)	(2,878)
Net Purchase / (Redemption) of Investments		157,885	(735,664)
Refund of/(payments for) bonds and deposits		(2)	359
Net cash provided by/(used in) investing activities		<u>151,283</u>	<u>(738,183)</u>
Cash Flows used in Financing Activities			
Repayment of lease liability		(76,701)	(82,103)
Net cash used in financing activities		<u>(76,701)</u>	<u>(82,103)</u>
Net Increase/(Decrease) in Cash Held		103,218	(202,619)
Cash at the beginning of the financial year		<u>338,310</u>	<u>540,929</u>
Cash at the end of the financial year	2, 10	<u><u>441,528</u></u>	<u><u>338,310</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 2025

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 2025**

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) Employee Costs

Direct Employee costs attributed to programs are included in the Program Cost with the balance of employee costs that indirectly support these programs included as employee costs.

c) 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.

d) 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.

CROHN'S & COLITIS AUSTRALIA

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Material Accounting Policy Information continued

e) 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.

f) 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.

g) 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.

h) 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 2025**

		2025	2024
		\$	\$
2	Cash Assets		
	Working Bank Accounts	280,157	219,525
	Research Account	161,371	118,785
		<u>441,528</u>	<u>338,310</u>
3	Investments		
	Current		
	Term Deposits	1,537,687	1,839,684
		<u>1,537,687</u>	<u>1,839,684</u>
	Non-Current		
	Term Deposits	350,000	201,059
	Mortgage Funds at fair value	11,345	15,947
	Managed or Other Investments at fair value	517,748	522,994
		<u>879,093</u>	<u>740,000</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	(81,340)	(79,057)
		<u>25,223</u>	<u>27,506</u>
	Computer Equipment & Software		
	Cost	147,398	140,798
	Accumulated Depreciation	(141,142)	(134,022)
		<u>6,256</u>	<u>6,776</u>
	Total	<u>31,479</u>	<u>34,282</u>
5	Intangible Assets		
	Website Costs		
	Cost	79,680	79,680
	Accumulated Amortisation	(61,642)	(41,723)
		<u>18,038</u>	<u>37,957</u>
	CRM Costs		
	Cost	67,009	67,009
	Accumulated Amortisation	(32,000)	(13,731)
		<u>35,009</u>	<u>53,278</u>
	Total	<u>53,047</u>	<u>91,235</u>

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025	2024
	\$	\$
6 Right of Use Assets		
Rental property		
Right of Use Asset - Rental Property	237,590	454,014
Accumulated Amortisation - Rental Property	<u>(65,997)</u>	<u>(209,471)</u>
	<u>171,593</u>	<u>244,543</u>
Ricoh photocopier		
Right of Use Asset - photocopier	11,516	11,516
Accumulated Amortisation - photocopier	<u>(7,677)</u>	<u>(4,799)</u>
	<u>3,839</u>	<u>6,717</u>
Total	<u><u>175,432</u></u>	<u><u>251,260</u></u>
7 Payables and Accruals		
Current		
Trade Creditors	61,133	42,919
Sundry Creditors and Accruals	<u>62,286</u>	<u>79,411</u>
	<u><u>123,419</u></u>	<u><u>122,330</u></u>
8 Employees Entitlements		
Current		
Provision for Annual Leave	110,207	100,755
Provision for Long Service Leave	<u>81,119</u>	<u>68,662</u>
	<u><u>191,326</u></u>	<u><u>169,417</u></u>
Non-Current		
Provision for Long Service Leave	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>
9 Lease Liability		
Current		
Rental property	77,915	75,857
Ricoh photocopier	<u>3,093</u>	<u>2,946</u>
	<u><u>81,008</u></u>	<u><u>78,802</u></u>
Non-Current		
Rental property	99,605	170,049
Ricoh photocopier	<u>1,048</u>	<u>4,141</u>
	<u><u>100,653</u></u>	<u><u>174,190</u></u>

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025	2024
	\$	\$
10 Cash Flow Reconciliation		
<i>Reconciliation of Cash</i>		
Cash at Bank	441,528	338,310
	<u>441,528</u>	<u>338,310</u>
<i>Reconciliation of Net Cash provided by Operating Activities to Operating Surplus</i>		
Operating Surplus	76,497	483,640
<i>Non-cash flows in surplus for the year</i>		
Depreciation, assets written off & loss on disposal	128,789	117,393
Unrealised investment income	5,019	(6,620)
<i>Changes in Assets and Liabilities</i>		
Increase in Receivables and Prepayments	(75,762)	(1,073)
Decrease in Inventories	1,672	1,035
Increase in Payables and Accruals	1,089	34,450
Increase in Employees Entitlements	21,909	36,550
Decrease in Prepaid Memberships and Unearned Revenue	(135,133)	(46,951)
Increase/(decrease) in GST Payable	4,556	(757)
Net Cash provided by Operating Activities	<u>28,636</u>	<u>617,667</u>
11 Government Grants		
Government revenue (included in grant revenue)		
Commonwealth government		
Department of Health and Aged care	416,457	31,081
Department of Social Services	1,025	1,750
	<u>417,482</u>	<u>32,831</u>
% of total revenue	19%	1%
Non-Government Grant Revenue	<u>116,000</u>	<u>295,048</u>
Total	<u>533,482</u>	<u>327,879</u>
Revenue received in advance		
Revenue received in advance – government	210,788	227,245
Revenue received in advance – non-government	225,004	340,704
Total	<u>435,792</u>	<u>567,949</u>
% of revenue received in advance from government	48%	40%
Cash flows from operating activities		
Cash received from government (excluding GST)	<u>417,549</u>	<u>200,000</u>

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025	2024
	\$	\$
12 Auditor's Remuneration		
Remuneration of the auditor of the company for: Auditing the financial statements	<u>13,200</u>	<u>12,600</u>
	<u>13,200</u>	<u>12,600</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 2025, the number of members was 2,078 (2024: 2,091).

14 Contingent Liabilities

There are no contingent liabilities that have been incurred in relation to 2025 or 2024.

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 2025 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.

Bruce Rosengarten

A2070000-F6AE-5E60-F940-08DE9AB9DB95

Bruce Rosengarten
Chairman

James Oliver

A2070000-F6AE-5E60-F97D-08DE9AB9DB95

James Oliver
Treasurer

Date: 15 April 2026

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 2025 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 2025 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.

CROHN'S & COLITIS AUSTRALIA

ABN 42 082 747 135

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
Richmond, Victoria





Kevin P Adams
Director
15 April 2026


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Document completed	2026-04-16 09:05 +10:00

Document Signers

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Signed on Pages	3, 16	
Verification Mode	No 2FA	

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Verification Mode	No 2FA	

Document Audit Log

Date	User	Transaction
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