

**CHILDREN'S
CANCER
FOUNDATION**



**CHILDREN'S
CANCER
FOUNDATION**

Financial Statements

For the year ended 30 June 2023

ABN 96 114 942 415

childrenscancerfoundation.com.au

Private Bag 6060

Richmond Victoria 3121

ABN 96 114 942 415



Children's Cancer Foundation
ABN 96 114 942 415

Directors' Report Year Ended 30 June 2023

The directors present their report on the Children's Cancer Foundation for the financial year ended 30 June 2023.

1. Directors

The names of the directors in office at any time during the year and to the date of this report are:

	Date appointed	Date of Cessation	Board	
			A	B
Jeremy Smith (Chairman)	29 June 2012	–	8	8
Jeffrey Darmanin	8 December 2016	–	7	8
Natalie Lippiatt	19 November 2015	8 September 2022	1	1
Kevin Martin	17 October 2005	–	7	8
Maurizio Marcocci	8 December 2016	–	6	8
Mary McGowan	29 June 2012	–	8	8
Tracey Danaher	22 April 2020	–	6	8
Peter Crinis	1 February 2020	–	4	8
Sarah Wyse	16 February 2022	–	5	8
Vivienne Petroff	16 February 2022	–	8	8
Jaala Pulford	8 February 2023	–	4	4

A - Number of meetings attended.

B - Number of meetings held during the time the director held office during the year.

2. Directors' Qualifications, Experience and Special Responsibilities

Name	Qualifications	Experience	Special Responsibility
Jeremy Smith	BA, LLB	Barrister specialising in commercial, property, employment, and estate litigation. Parent of a child treated for cancer.	Chairman
Jeffrey Darmanin	BEcon, FCA, A Fin	Management consultant with a background in manufacturing and finance. Parent of a child who passed away from cancer.	Victorian Paediatric Cancer Consortium Establishment

Maurizio Marcocci	BA/BCom, MEcon/ IntTrade, GAICD	Chairman of My Room. Treated for cancer as a child.	My Room Liaison
Kevin Martin	BCom, CA	Chartered accountant with experience in the professional and commercial sector. Chief Financial Officer of a major Australian listed company for many years, a Director of numerous subsidiaries in Australia and overseas. Currently Chairman of Bombora Advice Pty Ltd, Director of Agrocel Industries Private Limited.	Finance and Audit; Secretary
Mary McGowan	RN, GradDipAdv Nurs (Onc/Pall Care)	Over 40 years' experience in paediatric oncology nursing and community fundraising. Founding and current My Room board member. Served 21 years as a director of Ronald McDonald House Parkville.	Community Fundraising
Peter Crinis		Peter has worked within the hospitality industry for twenty five years and has held a number of senior hotel positions with Hilton Hotels and Hyatt International both in Australia and Japan.	The Million Dollar Lunch Committee
Tracey Danaher	PhD, DipMRes, BBus(Hon)	Professor and Director of Research Impact, Department of Marketing, Monash University. Specializing in market research, media and advertising, service science, and healthcare marketing. Parent of a child who passed away from cancer.	Project Funding, Marketing and Communications
Sarah Wyse	Bsc (Hons)	Marketing professional with almost 20 years global experience in the media and entertainment industry including GM Digital Media for the AFL and founder of Wyse Women, a community for professional women.	Marketing and Communications
Vivienne Petroff	BCom, CA	Chartered accountant and Executive Director with Flagstaff Partners. Finance professional with over 12 years experience in highly skilled financial advisory and corporate finance.	Finance and Audit
Jaala Pulford	MPubPol	An experienced leader with deep experience in Cabinet government, public administration and governance. Parent of a child who passed away from cancer.	Government and Strategy

3. Principal Activity and Short-term and Long-term Objectives

The principal activity of the Children's Cancer Foundation during this period was to promote the prevention or control of cancer in children, adolescents, and young adults by, without limitation:

- (1) helping children, adolescents and young adults with cancer and their families or carers access appropriate treatments and hospital services.
- (2) improving the care of and treatment facilities for children, adolescents and young adults with cancer and their families or carers.
- (3) providing information, education and support to families or carers of children, adolescents, and young adults with cancer.
- (4) supporting the conduct of clinical, laboratory and clinical research into the nature, prevention and treatment of cancers affecting children, adolescents, and young adults, including the conduct of clinical trials for these cancer patients; and
- (5) providing coordination and liaison between individuals and groups raising funds in the name of cancer affecting children, adolescents and young adults and relevant Australian cancer health services.

4. Significant changes in state of affairs

No significant changes in state of affairs occurred during the period.

5. After reporting date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly impact the operations of the Foundation, the results of those operations, or the state of affairs of the Foundation, other than:

The Million Dollar Lunch was held on 4 August 2023, raising approximately \$2.8 million.

6. Tax Concession Status

The Children's Cancer Foundation's tax concession status is a Health Promotion Charity with GST concession, Income Tax Exemption, FBT Exemption and Deductible Gift Recipient Status (Item 1).

7. Indemnification and Insurance of Officers

During or since the end of the financial year, the Children's Cancer Foundation has given an indemnity or entered into an agreement to indemnify, or paid or agreed to pay insurance premiums as follows:

Association Liability, Public/Product Liability and Voluntary Workers insurance premiums have been paid by the Foundation to 15 February 2024.

The Children's Cancer Foundation insurance policy indemnifies officers against liabilities that may arise from their position as officers of the Foundation. Officers indemnified include the Foundation secretary, all directors and all executive officers participating in the management of the Foundation. Further disclosure required under section 300(9) of the *Corporations Act 2001* is prohibited under the terms of the contract.

8. Proceedings on behalf of the Foundation

To the directors' knowledge, no person has applied for leave of court to bring proceedings on behalf of the Children's Cancer Foundation or intervene in any proceedings to which the Foundation is a party for the purpose of taking responsibility on behalf of the Foundation for all or any part of their proceedings. The Foundation was not a party to any such proceedings during the year.

9. Auditor's Independence Declaration

A copy of the auditors' independence declaration as required by Australian Charities and Not-for-profits Commission Act 2012 is set out in the following report.

Signed in accordance with a resolution of the Board of Directors.



Jaala Pulford
Chair



Vivienne Petroff
Director

Melbourne, Victoria
15 November 2023

Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2023

	Notes	2023 \$	2022 \$
The Million Dollar Lunch Giving Day revenue	2(c)	2,827,369	779,169
The Million Dollar Lunch Giving Day expenses	2(c)	(25,835)	(14,438)
		<u>2,801,534</u>	<u>764,731</u>
Donations and other fundraising revenue	2(a)	1,222,521	2,179,054
Donations and other fundraising expenses	2(d)	(55,180)	(14,206)
		<u>1,167,341</u>	<u>2,164,848</u>
Interest	2(b)	110,706	6,468
Project donations to support children with cancer	3(a)	(813,673)	(3,562,093)
Administration, management and other expenses		(581,893)	(342,619)
Depreciation	11(b)	(1,636)	(608)
Finance costs	3(b)	(2,553)	(3,009)
		<u>(1,399,755)</u>	<u>(3,908,329)</u>
Surplus/(Deficit) before income tax		2,679,826	(972,282)
Income tax expense		-	-
Surplus/(Deficit)		<u>2,679,826</u>	<u>(972,282)</u>
Other comprehensive income		-	-
Total Comprehensive Surplus/(Deficit) for the year		<u>2,679,826</u>	<u>(972,282)</u>

The accompanying notes form part of these financial statements

Statement of Financial Position as at 30 June 2023

	Notes	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	4	3,831,942	4,792,083
Financial assets - term deposit	5	3,000,000	-
Trade and other receivables	6	353,910	452,880
TOTAL CURRENT ASSETS		7,185,852	5,244,963
NON CURRENT ASSETS			
Property, Plant and Equipment	7	3,603	794
TOTAL NON CURRENT ASSETS		3,603	794
TOTAL ASSETS		7,189,455	5,245,757
CURRENT LIABILITIES			
Trade and other payables	8	25,109	865,028
Deferred revenue	9	2,694,500	2,611,000
Employee provisions	10	28,254	10,404
TOTAL CURRENT LIABILITIES		2,747,863	3,486,432
NON CURRENT LIABILITIES			
Employee Provisions	10	4,704	2,263
TOTAL NON CURRENT LIABILITIES		4,704	2,263
TOTAL LIABILITIES		2,752,567	3,488,695
NET ASSETS		4,436,888	1,757,062
EQUITY			
Retained earnings		4,436,888	1,757,062
TOTAL EQUITY		4,436,888	1,757,062

The accompanying notes form part of these financial statements

Statement of Changes in Equity for the Year Ended 30 June 2023

	2023	2022
	\$	\$
Opening balance of retained earnings	1,757,062	2,729,344
Net surplus / (deficiency) generated in the financial year	2,679,826	(972,282)
Other comprehensive income for the year	-	-
Total comprehensive income for the year	2,679,826	(972,282)
Closing balance of retained earnings	4,436,888	1,757,062
Total Equity	4,436,888	1,757,062

The accompanying notes form part of these financial statements

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donations and fundraising activities		4,232,360	4,150,448
Interest received		110,706	6,468
Payments to suppliers		(1,484,103)	(1,415,428)
Finance costs		(2,553)	(3,009)
Project Donations paid		(812,105)	(2,788,037)
Net cash provided by /(used in) operating activities	11(b)	<u>2,044,305</u>	<u>(49,558)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(4,446)	-
Net cash provided by /(used in) investing activities		<u>(4,446)</u>	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Term deposit		(3,000,000)	-
Net cash provided by /(used in) investing activities		<u>(3,000,000)</u>	-
Net increase/(decrease) in cash and cash equivalents		(960,141)	(49,558)
Cash and cash equivalents at the beginning of year		4,792,083	4,841,641
Cash and cash equivalents at the end of year	11(a)	<u>3,831,942</u>	<u>4,792,083</u>

The accompanying notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 June 2023

Note 1: Significant Accounting Policies

General information

The Children's Cancer Foundation is a not-for-profit public company limited by guarantee, incorporated, and domiciled in Australia.

Financial reporting framework

The Children's Cancer Foundation is not a reporting entity because in the opinion of the directors there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the directors' reporting requirements under the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis of preparation

Statement of compliance

The financial statements have been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, the recognition and measurement requirements of all Australian Accounting Standards (including Australian Accounting Interpretations), and the disclosure requirements of the following Australian Accounting standards:

AASB 101: Presentation of Financial Statements

AASB 107: Cash Flow Statements

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

AASB 110: Events after the Reporting Period

AASB 1031: Materiality

AASB 1048: Interpretations and Application of Standards

AASB 1054: Australian Additional Disclosures.

The financial statements are presented in Australian dollars, which is also the company's functional currency.

Historical cost convention

These financial statements have been prepared under the historical cost convention.

Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Revenue

Interest income is recognised in the profit or loss on a time basis using the effective interest rate method. Revenue from donations, grants and The Million Dollar Lunch proceeds is recognised when received, or when services are provided.

(b) Financial instruments

Financial assets are recognised on the Foundation's statement of financial position when the Foundation becomes a party to the contractual provisions of the instrument.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Notes to the Financial Statements for the Year Ended 30 June 2023

Note 1: Significant Accounting Policies (*Continued*)

(c) Finance costs

Finance costs are recognised using the effective interest rate applicable to the financial liability.

(d) Goods and services tax (GST)

Revenues, expenses, and assets are recognised net of the amount of GST, except where a transaction has a GST-free status in line with GST concessions provided to not-for-profit entities. Receivables and payables in the statement of financial position are shown inclusive of GST, where appropriate.

(e) Taxation

The Foundation has tax-exempt status as a tax concession charity under the *Income Tax Assessment Act 1997*.

(f) Critical judgements and significant estimates

The Children's Cancer Foundation raises most of its revenue through an Auction, Raffle, Table Sales and Mystery Envelopes at The Million Dollar Lunch. The items used as prizes within each of the above activities are obtained from donations. These donations are recognised as revenue on the day of the event (as risks and rewards are not transferred until this day). As the items are in the form of goods, significant estimates are required in assessing the fair value of each donation. These significant estimates are as follows:

Auction Items

The Auction value (i.e. proceeds raised) at auction is considered to be the most accurate reflection of fair value.

Raffle Items

Upon donation of these items, a certified retail price is provided by the donor. This price is considered to be the fair value of the donated item and is disclosed on the Raffle ticket.

Mystery Envelopes

Upon donation of these items, a regular retail price is determined. This price is considered to be the fair value of the donated item.

Recoverability of Trade and Other Receivables

All outstanding receivables are reviewed to ensure the amount shown represents the best estimate of the amounts to be received.

(g) Economic Dependency

The Children's Cancer Foundation relies on income generated by The Million Dollar Lunch and donations from other sources. The Directors have reviewed the sums expected to be raised in the next financial year and believe the expenditure commitments in that same period can be met from this expected income and cash reserves.

(h) New and amended standards adopted by the Foundation

The Children's Cancer Foundation has adopted all the amendments to Australian Accounting Standards issued by the Australian Accounting Standards Board, which are relevant to and effective for the Foundation's financial statements for the annual period beginning 1 July 2022. None of the amendments has had a significant impact on the Foundation.

Notes to the Financial Statements for the Year Ended 30 June 2023

Note 1: Significant Accounting Policies (*Continued*)

Accounting Standards issued but not yet effective and not been adopted early by the Foundation

New standards, amendments to Standards and Interpretations which have been recently issued or amended but are not yet effective have not been applied to the financial statements for the current period. None of these are expected to have a significant effect on the entity's financial position or performance.

Note 2: Revenue

	2023	2022
	\$	\$
Revenue includes:		
(a) Revenue from:		
My Room donations [Note 15]	-	935,738
Steven Walter Children's Cancer Foundation donations	-	226,125
Australian Lions Childhood Cancer Research Foundation donations	-	155,601
Victorian Cancer Agency donations	-	75,000
Fundraising proceeds and other donations	653,628	569,470
Bequests	568,893	217,120
	1,222,521	2,179,054
(b) Interest income arises from:		
Cash at bank	110,706	6,468
(c) Net The Million Dollar Lunch Giving Day:		
The Million Dollar Lunch Giving Day proceeds	2,827,369	779,169
The Million Dollar Lunch Giving Day expenses	(25,835)	(14,438)
	2,801,534	764,731
(d) Net proceeds from other fundraising activities:		
Fundraising proceeds	653,628	569,470
Fundraising expenses	(55,180)	(14,206)
	598,448	555,264

Notes to the Financial Statements for the Year Ended 30 June 2023

	2023 \$	2022 \$
Note 3: Expenses		
Surplus / Deficit before income tax expense includes the following expenses:		
(a) Donations to support children's cancer activities [Note 15]:		
Donations to The Royal Children's Hospital, Melbourne	139,619	437,414
Donations to Murdoch Childrens Research Institute	-	75,000
Donations to Monash Children's Hospital	37,059	134,910
Donations to Hudson Institute of Medical Research and Monash University	424,479	1,923,369
Donations to ANZCHOG	102,041	430,206
Donations to University New South Wales Sydney	-	312,434
Donations to University Adelaide	-	100,000
Donations to Queensland Technology University	-	32,928
Donations to Queensland Children's Hospital	108,675	83,876
Donations Other	1,800	31,956
	813,673	3,562,093
(b) Finance costs:		
Merchant fees and bank charges	2,553	3,009
	2,553	3,009
Audit services are provided on an honorary basis.		
Note 4: Cash and Cash Equivalents		
Cash at bank	3,831,942	4,792,083
	3,831,942	4,792,083
Note 5: Financial assets		
Bank term deposit	3,000,000	-
	3,000,000	-
Note 6: Trade and Other Receivables		
Trade debtors and other receivables	351,886	310,665
GST receivable	2,024	142,215
	353,910	452,880
Note 7: Property, Plant & Equipment		
Office Equipment at cost	13,337	8,891
Office Equipment accumulated depreciation	(9,734)	(8,097)
	3,603	794

Notes to the Financial Statements for the Year Ended 30 June 2023

	2023	2022
	\$	\$
Note 8: Trade and Other Payables		
Trade creditors	1,568	774,056
Other payables	23,541	90,973
	<u>25,109</u>	<u>865,030</u>
Note 9: Deferred Revenue		
Deferred revenue	2,694,500	2,611,000
	<u>2,694,500</u>	<u>2,611,000</u>
Note 10: Employee Provisions		
CURRENT		
Provision for annual leave	28,254	10,404
	<u>28,254</u>	<u>10,404</u>
NON-CURRENT		
Provision for long service leave	4,704	2,263
	<u>4,704</u>	<u>2,263</u>
Note 11: Cash Flow Information		
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Statement of Financial Position as follows:		
Cash at bank	<u>3,831,942</u>	<u>4,792,083</u>
(b) Reconciliation of cash flows from operating activities with net surplus/(deficiency)		
Net surplus/(deficiency)	2,679,826	(972,282)
<i>Non-cash flows in surplus:</i>		
Depreciation	1,636	608
<i>Changes in assets and liabilities:</i>		
Decrease/(increase) in receivables	98,970	75,872
(Decrease)/increase in payables	(839,918)	(264,156)
(Decrease)/increase in deferred revenue	83,500	1,116,353
(Decrease)/increase in employee benefit provisions	20,291	(5,953)
Cash flows from operating activities	<u>2,044,305</u>	<u>(49,558)</u>

Notes to the Financial Statements for the Year Ended 30 June 2023

Note 11: Cash Flow Information (*Continued*)

(c) Non-cash transactions

RSM Australia are providing their services pro bono. Tennis Australia Limited provide office space and office resources on a gratuity basis. Where services can be reliably measured, these amounts are accounted for as a donation and expense.

Note 12: Forward Commitments

The Children's Cancer Foundation has signed funding agreements for project donations through to 2026. The total funding commitments from 1 July 2023 through to 30 June 2026 are \$4,781,023.

Note 12 Forward Commitments

Year		
12 months to June 2024	\$	2,196,113
12 months to June 2025	\$	2,561,610
12 months to June 2026	\$	23,300
Total	\$	<u>4,781,023</u>

Note 13: Contingent Liabilities

There are no contingent liabilities at the end of the year.

Note 14: Related Party Transactions

There were no related party transactions during the period.

Note 15: My Room Revenue and Expenditure

During the year the Foundation ceased providing pro-bono project management services to My Room Children's Cancer Charity. As part of the project management services the Foundation would receive donations to fund specific My Room projects. The cessation of this service has had the effect of reducing 2023 revenue and project donations by an equal amount.

Note 16: Events Subsequent to Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly impact the operations of the Foundation, the results of those operations, or the state of affairs of the Foundation, other than:

The Million Dollar Lunch was held on 4th August 2023, raising approximately \$2.8 million.

Note 17: Company Details

The registered office and principal place of business of the Foundation is:

Melbourne Park,
Olympic Boulevard
Melbourne, Victoria 3000

Director's Declaration

The directors have determined that the company is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the Children's Cancer Foundation declare that:

1. The financial statements, comprising the statement of comprehensive income, statement of financial position, statement of cash flows, statement of changes in equity, and accompanying notes as set out on pages 8 to 13, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (i) comply with Accounting Standards as described in Note 1 to the financial statements and the Australian Charities and Not-for-profits Commission Regulation 2013; and
 - (ii) give a true and fair view of the company's financial position as at 30 June 2023 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. In the directors' opinion, there are reasonable grounds to believe that the Foundation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors and is signed for an on behalf of the directors of the Children's Cancer Foundation by:



Jaala Pulford
Chair



Vivienne Petroff
Director

15 November 2023
Melbourne, Victoria

RSM Australia Partners

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Children's Cancer Foundation for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the Australian professional accounting bodies; and
- (ii) any applicable code of professional conduct in relation to the audit.

A handwritten signature in blue ink, appearing to be "RSM".

RSM AUSTRALIA PARTNERS

A handwritten signature in blue ink, appearing to be "BY CHAN".

B Y CHAN
Partner

Dated: 15 November 2023
Melbourne, Victoria

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INDEPENDENT AUDITOR'S REPORT To the Members of Children's Cancer Foundation

Opinion

We have audited the financial report of Children's Cancer Foundation (the registered entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the financial report of Children's Cancer Foundation has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance and cash flows for the year ended on that date; and
- (b) 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 2013*.

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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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.

Responsibilities of Management and Those Charged with Governance for the Financial Report

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1 and the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the 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 directors are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

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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/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

A handwritten signature in blue ink, appearing to be 'RSM'.

RSM AUSTRALIA PARTNERS

A handwritten signature in blue ink, appearing to be 'BY CHAN'.

B Y CHAN
Partner

Dated: 15 November 2023
Melbourne, Victoria

CHILDREN'S CANCER FOUNDATION

childrenscancerfoundation.com.au

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