

10 September 2026

Mr Nick Nancarrow
HLB Mann Judd Assurance (Newcastle) Pty Ltd
Level 1, 426 King Street
NEWCASTLE WEST NSW 2302

Dear Nick

This representation letter is provided in connection with your review of the financial report of Greater Newcastle Bowls Incorporated, for the year ended 30 June 2026, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, in accordance with the *Associations Incorporation Act (NSW)*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2026 and of its performance for the year ended on that date; and
- (a) complying with Australian Accounting Standards – *AASB 108: Special Purpose Financial Statements* and the *Associations Incorporations Act (NSW)*

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Report

1. We have fulfilled our responsibilities, as set out in the terms of the engagement letter, for the preparation of the financial report in accordance with the *Associations Incorporation Act (NSW)*, and:
 - (b) complying with Australian Accounting Standards – *AASB 108: Special Purpose Financial Statements* and the *Associations Incorporations Act (NSW)*; and
 - (c) give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the Association, and is free from material misstatement, including omissions.
2. The financial records of the Association have been kept so as to be sufficient to enable a financial report to be prepared and reviewed, and other records and registers required by the Association's constitution have been properly kept and are up-to-date.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error. We have designed, implemented and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained.
4. All transactions have been recorded in the accounting records and are reflected in the financial report.
5. The following have been properly recorded and/or disclosed in the financial report, or there are no such items requiring recording or disclosure:
 - (a) Related party transactions and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees (written or oral);
 - (b) Arrangements involving restrictions on cash balances, compensating balances and line-of-credit or similar arrangements;
 - (c) Material liabilities, contingent liabilities and assets.

6. We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
7. The Association has satisfactory title to all assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral. Allowances for depreciation have been adjusted for all important items of property, plant and equipment that have been abandoned or are otherwise unusable.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. In particular:
 - (a) That the significant judgements made in making the accounting estimates have taken into account all relevant information of which management is aware.
 - (b) We consider that the measurement processes, including related assumptions and models, used by management in determining accounting estimates in the context of the applicable financial reporting framework are appropriate, and the measurement processes have been applied consistently.
 - (c) The assumptions appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the Association, where relevant to the accounting estimates and disclosures.
 - (d) Disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
 - (e) The appropriate specialist skills or expertise has been applied in making the accounting estimates.
 - (f) No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial report.
9. We have assessed at the end of the reporting period whether there is any indication that an asset may be impaired, having considered, as a minimum, the impairment indicators noted in AASB 136 *Impairment of Assets*. If any such indication exists, we have estimated the recoverable amount of the asset.
10. We have considered the requirements of AASB 136 *Impairment of Assets* when assessing the impairment of assets and in ensuring that no assets are stated in excess of its recoverable amount.
11. We have assessed the recoverability of all receivables and confirm that adequate provision for credit losses has been made for any receivables which may not be collected.
12. We have no plans to abandon lines of product or other plans or intentions that will result in any excess or obsolete inventory, and no inventory is stated at an amount in excess of net realisable value
13. The Association has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.
14. There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles.
15. There are no known actual or possible litigation and claims whose effects should be considered when preparing the financial report.
16. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.
17. We acknowledge that any corrected misstatements identified during your review and communicated to us in the Management Letter, have been corrected, and included in the draft financial report.
18. We believe that the effects of any uncorrected misstatements reported to us in the Management Letter during the review and communicated to us are immaterial, both individually and in the aggregate, to the financial report taken as a whole.
19. All events occurring subsequent to the date of the financial report and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.
20. If any matter which may materially affect the financial report arises during the period from the date of the assurance practitioner's report to the date the financial report is issued, we will inform you.

Information Provided

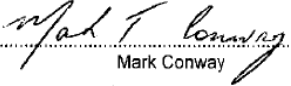
21. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation of the financial report, such as records, documentation and other matters;
 - (b) All financial records and related data and other information, explanations and assistance necessary for the conduct of the review;
 - (c) Minutes of all meetings of committees of the Association;
 - (d) Additional information, explanations and assistance that you have requested from us for the purposes of the review; and
 - (e) Unrestricted access to persons within the Association from whom you determined it necessary to obtain review evidence.
22. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
23. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of that affects the Association and involves:
 - (a) Management;
 - (b) Employees who have significant roles in internal control; or
 - (c) Others where the fraud could have a material effect on the financial report.
24. There have been no allegations of fraud, or suspected fraud, affecting the Association's financial report communicated by employees, former employees, regulators or others. No instances of fraud were discovered or reported to the Board.
25. There have been no instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
26. There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that whose effects should be considered when preparing the financial report.
27. We have disclosed to you the identity of the Association's related parties and all the related party relationships and transactions of which we are aware.
28. In respect of 'Other Information' included in the Annual Report:
 - (a) We have informed you of all the documents that we expect to issue that may comprise other information (financial and non-financial information, excluding the financial report and assurance practitioner's report) in our annual report.

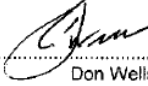
Other Matters

29. We have assessed the ability of the Association to continue as a going concern [for the foreseeable future, including at least, but not limited to, 12 months from the expected date of the assurance practitioner's report] and are satisfied that it will so continue. We have no knowledge of events or conditions and related business risks beyond the period of this assessment that may cast significant doubt on the Association's ability to continue as a going concern.
30. In relation to any non-audit services performed by HLB Mann Judd, we have:
 - (a) made all management decisions and performed all management functions;
 - (b) designated a competent employee to oversee the services;
 - (c) evaluated the adequacy and results of the services performed; and
 - (d) accepted responsibility for the results of the services.

We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully

President.....
Mark Conway

Treasurer
Don Wells