Annual Report

2024-25

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Acknowledgement of Country

The Gaming and Wagering Commission of Western Australia respectfully acknowledges the Traditional Custodians of the lands across WA - the Aboriginal people and their diverse language groups. We recognise their enduring connection to Country, including land and waters, and honour their ongoing cultural heritage. We pay our deepest respects to Elders past and present, and acknowledge the valuable contributions Aboriginal communities continue to make to the life and identity of our state.

Statement of Compliance

To the Hon Minister Papalia CSC MLA

Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming.

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Gaming and Wagering Commission of Western Australia for the reporting period ended 30 June 2025.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board.

Mr Gary Dreibergs Chairperson

Gaming and Wagering Commission

30 September 2025

Ms Katie Hodson-Thomas
Deputy Chairperson

Gaming and Wagering Commission

30 September 2025



From the Chairperson



It is my privilege to present the 2024–25 Annual Report of the Gaming and Wagering Commission of Western Australia (the Commission or GWC). This year has been one of significant transformation, consolidation, and progress as we continue to strengthen our regulatory posture and deliver on our commitment to uphold the integrity of gaming and wagering in Western Australia (WA).

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The Commission's work is guided by a clear purpose: to ensure that all gambling activities in our state are conducted lawfully, ethically, and in a manner that protects the community. In 2024–25, we have made strides in advancing this mission through strategic reform, enhanced oversight, and collaborative engagement with stakeholders across government and industry.

These reforms have modernised our regulatory tools, and increased penalties for non-compliance, which ensures that our regulatory responses are proportionate, transparent, and effective.



Strengthening the Regulatory Framework

This year saw the implementation of the second tranche of legislative reforms under the *Gambling Legislation Amendment Act 2024* (GLA Act), which enhanced the Commission's compliance and enforcement powers.

Work on the third tranche of reforms, which will establish a contemporary, best-practice legislative framework for all gambling activities in WA, has also commenced. This includes addressing emerging gaming and currency technologies, harm minimisation measures, protection of minors, and streamlining processes for low-risk community gaming.

Delivering on Strategic Priorities

Following the endorsement of our Strategic Plan in February 2024, the Commission has delivered key initiatives across three strategic pillars: strategy, policy and legal; regulation and gambling harm minimisation; and casino regulation.

We established the Office of the Gaming and Wagering Commission, recruited new specialist staff, and relocated to our dedicated premises in West Perth. These changes have enhanced our operational independence and capacity to deliver high-quality regulatory outcomes.

Our Compliance and Enforcement Policy, endorsed in January 2025, reaffirmed our commitment to intelligence-led, risk-based regulation. We also finalised our Strategic Risk Register, enabling us to proactively manage risks and align our efforts with community expectations.

Suitability Assessment of the Perth Casino licensee (Section 21Q of the Casino Control Act 1984 Report)

In October 2022, the Independent Monitor was established to oversee the remediation journey of the casino licensee, Burswood Nominees Ltd also known as Crown Perth, following the Perth Casino Royal Commission (PCRC).

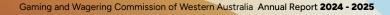
The Independent Monitor's final report was provided in January 2025. Following completion of the report, the Commission was required to consider whether any actions under s.21B of the *Casino Control Act 1984* (CC Act) needed to be exercised and to report to the Minister.

To enable the Commission to report to the Minister, the Commission completed its own independent suitability assessment of the Perth casino licensee. These considerations were based on, but not limited to, the findings of the Independent Monitor.

Following the suitability assessment by the Commission, the overall view on Crown Perth's path to suitability was that the organisation had made substantial progress in implementing its remediation plan, establishing the foundations for a culture of accountability with a focus on managing risks and complying with its obligations.







For the reasons contained in the suitability report, and insofar as Crown Perth maintains their current operating standards, the Commission recommended to the Minister that:

- (a) Crown Perth is a suitable entity to hold a gaming licence under the CC Act; and
- (b) No powers under section 21B of the CC Act ought to be exercised in respect to the Perth Casino licensee

The Commission also found that there remained a need to maintain watchful scrutiny and monitoring into the ongoing implementation and embedment of Crown Perth's reforms.

The Commission remains vigilant in monitoring the ongoing effectiveness of these reforms and will continue to hold the licensee to the highest standards of integrity and accountability.

Minimising Gambling Harm

Protecting the community from gambling-related harm remained a core priority. In 2024–25, we continued to support the implementation of the National Consumer Protection Framework (NCPF) for Online Wagering and introduced standardised harm messaging in advertising.

We continue to prioritise engagement with stakeholders, including regulatory bodies, law enforcement agencies, and harm minimisation groups. These partnerships are essential to building a safer and more informed gambling environment.

Looking Ahead

As we move into 2025–26, the Commission will continue to build on the foundations laid this year. We will focus on finalising legislative reforms, enhancing our regulatory capabilities, and deepening our engagement with stakeholders. Our goal is to create a regulatory environment that is responsive, resilient, and trusted by the community.

I would like to acknowledge the dedication and professionalism of my fellow Commission members, the staff of the Office of the GWC, and our partners at the Department of Local Government, Sport and Cultural Industries (the Department). Their contributions have been instrumental in achieving the outcomes outlined in this report.

Finally, I extend my sincere thanks to the Minister for Racing and Gaming, the Hon. Paul Papalia CSC MLA, for his continued support and leadership.

Together, we remain committed to ensuring that gaming and wagering in WA is conducted with integrity, transparency, and has a strong focus on community wellbeing.

Mr Gary Dreibergs Chairperson

Gaming and Wagering Commission of Western Australia

Vision: To be Australia's best practice gambling regulator

Our Values





Our role is to uphold a strong and proactive regulatory framework that ensures all gaming and wagering activities in WA are conducted lawfully, ethically, and in strict compliance with legislation. We are committed to protecting the welfare of the community by safeguarding the integrity of gambling, minimising gambling-related harm, preventing criminal activity in the industry, and promoting public awareness of the risks and impacts of gambling. This firm regulatory posture is essential to maintaining public confidence in the industry.



Executive Summary

Performance Highlights

COMMUNITY GAMING

Licences and permits issued

Lotterywest verifications1

Audits and inspections conducted

Infringements and cautions issued

Submissions considered by the Commission

2,022

1,099

366

1. This activity is conducted as a requirement of Lotterywest maintaining World Lottery Association certification

CASINO

Employee licences determined

Audits and inspections conducted

Infringements and cautions issued

Submissions considered by the Commission

399

4,832

66

WAGERING

Director and key employee licences determined

conducted

Infringements and Audits and inspections cautions issued

Submissions considered by the Commission

Operational Structure

Enabling Legislation

The Commission is established as a statutory authority under section 4 of the *Gaming and Wagering Commission Act 1987* (GWC Act).

Responsible Minister

The Minister responsible for the Racing and Gaming portfolio is the Honourable Paul Papalia CSC MLA. Minister Papalia commenced in this role on 8 December 2023.

Role of the Commission

The GWC Act establishes the Commission to control and regulate gambling in the industries of gaming and wagering. It provides the regulatory framework enabling permitted gambling.

The Commission's purpose is to ensure the integrity and fairness of gaming and wagering in WA through independent and contemporary regulatory practice that protects and educates the consumer, considers community benefit, and minimises harms. The duties of the Commission, set out in section 7 of the GWC Act, are to:

- administer the law relating to gaming and wagering;
- review the conduct, extent, and character of gambling operations and the provision, use and location of gaming and wagering facilities;
- formulate and implement policies for the scrutiny, control, and regulation of gaming and wagering, taking into consideration the requirements and interests of the community as a whole and the need to minimise harm caused by gambling;
- consider and, where appropriate, inspect, examine or investigate premises, gaming equipment, operations and persons concerned with gambling in relation to approvals for permits or certificates;
- administer all matters relating to any casino complex, licensed casino, casino key employee, casino employee or gaming in a casino;

- cause licences, permits, approvals, authorisations and certificates, as appropriate, to be issued in relation to persons; premises; casinos; facilities; gaming and other equipment; and gambling operations;
- enforce the laws relating to gambling, and prosecute persons contravening those laws; and
- provide advice to the Minister on any matter relating to gaming and wagering and make recommendations to the Minister in relation to gambling.

Whilst some WA bookmakers have endorsements on their licence to operate on online wagering platforms, online gambling in Australia is currently subject to the requirements of the *Interactive Gambling Act 2001* (IGA) (Cth). The Commission and the Department support the implementation of the measures under the NCPF for Online Wagering.

The Commission

Section 12 of the GWC Act provides that membership of the Commission shall comprise:

- the Chairperson appointed by the Minister (s12(1)(a)); and not less than five, nor more than seven, members appointed by the Minister (s12(1)(b)).
- appointed members must be persons who, in the Minister's opinion, are of integrity, good repute and with relevant experience (s12(2)).
- the Deputy Chairperson selected by the Members of the Commission (s12(2A)).
- the Chairperson holds office for a period not exceeding five years, specified in the instrument of appointment, and is eligible for re-appointment (s12(5A)). Other members hold office for the period specified in their instrument of appointment (not exceeding three years) and are also eligible for re appointment (s12(6)).



Members of the Gaming and Wagering Commission during 2024–25.

From left: Sam Buckeridge, Helen Creed, Gary Dreibergs APM (Chairperson), Katie Hodson-Thomas (Deputy Chairperson), Colin Murphy PSM. Not pictured: Deirdre O'Donnel, PSM and Michael Sarquis.

Membership of the Commission

During the period 1 July 2024 to 30 June 2025, the Commission was constituted by the members below.

GARY DREIBERGS APM

CHAIRPERSON



Mr Dreibergs is a former Deputy
Commissioner of the Western Australia
Police Force (WA Police), with four
decades of experience in policing
and public safety. He has held a range
of senior executive roles, including
responsibility for frontline and crime
operations, major incident response,
professional development and
strategic command.

Throughout his career, Mr Dreibergs led numerous high-risk and complex policing operations across WA, and played a key role in multi-agency coordination during state emergencies. His operational leadership extended to representing WA in national policing forums, including the Australia New Zealand Counter Terrorism Committee, the Australia New Zealand Police Advisory Agency, and the Board of Studies at the Australian Institute of Police Management.



Mr Dreibergs holds a Master of Business Administration and was appointed an Adjunct Associate Professor at the University of Western Australia in 2011. He was awarded the Australian Police Medal (APM) in 2010 in recognition of his service to policing, and holds the Duke of Edinburgh Gold Award.



MS KATIE HODSON-THOMAS

DEPUTY CHAIRPERSON

Ms Hodson-Thomas was appointed Deputy chair as of 21 February 2023 after being a Member since 1 January 2018. Ms Hodson-Thomas currently works as a Director of FTI Consulting and is a registered lobbyist in WA. Ms Hodson-Thomas was a member of the Western Australian Parliament Legislative Assembly for 12 years. Ms Hodson-Thomas possesses strong listening, negotiation and advocacy skills. She was previously a member of the Commission from 2011 to 2012 and is Chairperson of the Road Safety Council. Ms Hodson-Thomas is also a graduate of the Australian Institute of Company Directors.



MR COLIN MURPHY PSM

MEMBER

Mr Murphy has been a Member of the Commission since 28 March 2022.

Mr Murphy brings relevant knowledge and experience to the Commission from his role as a Commissioner on the PCRC. Mr Murphy was WA's 18th Auditor General. He has extensive experience in State and Commonwealth finance and administration and has held senior leadership positions within the State Government in the Departments of Justice, Treasury and Finance, Land Administration and the Building Management Authority. He is a Fellow of CPA Australia, Chartered Accountants Australia and New Zealand and the Institute of Public Administration Australia and a graduate of the Australian Institute of Company Directors. Mr Murphy was awarded a Public Service Medal (PSM) in the Australia Day Honours 2010.



MS HELEN CREED

MEMBER

Ms Creed has been a Member of the Commission since 4 July 2022.

Ms Creed is a social worker who became a prominent union leader. She has also held a variety of executive and board roles in the government and not-for-profit sectors.

Ms Creed brings considerable experience as the former Executive Director of the Community Legal Centres Association of WA, and has held senior positions with the Western Australian Council of Social Services, Department for Communities, and Department of Consumer and Employment Protection. Ms Creed is the Deputy Chairperson of the Board of the WA Water Corporation, and a sessional staff member at the School of Social Work and Social Policy at the University of Western Australia.

Ms Creed's past experience includes the roles of Chairperson of Regional Early Education and Development (REED) Inc (and Member of Governance Committee and Member Audit and Risk Committee), Chairperson of Victoria Park Youth Accommodation, senior sessional member of the State Administrative Tribunal and in 2018, she was inducted into the WA Women's Hall of Fame.



MR SAM BUCKERIDGE

MEMBER

Mr Buckeridge has been a Member of the Commission since 4 July 2022.

Mr Buckeridge is the Non-Executive Director of BGC (Australia) Pty Ltd, which is the Perth based parent of a group of companies with diverse activities, including the manufacture of building products, construction materials, home building, commercial building contracting and road freight transport. He has held numerous management roles across BGC in addition to the director role, including responsibility for strategy formulation and execution, operations, human resource management, sales and

marketing, investment analysis, information systems and governance with respect to safety, environmental and legal matters. Mr Buckeridge has a Bachelor of Economics from the University of Western Australia.



MR MICHAEL SARQUIS

MEMBER

Mr Sarquis was a member from 2 August 2021 until 30 June 2025.

Mr Sarquis brought to the Commission significant expertise and knowledge from his fifteen years in the role as Executive Director of the Office of Liquor and Gaming Regulator, Queensland. Mr Sarquis had also

been a member of the Gambling Community Benefit Fund Committee, the Responsible Gambling Advisory Committee and is a former vice president of the International Association of Gaming Regulators.

Mr Sarquis' regulatory knowledge meant that he often applied a technical lens to matters before the Commission for decision making. Mr Sarquis provided his regulatory and technical insights in a manner that expanded the knowledge of all Members, and in an informative way that was critical to developing final decisions. The Commission greatly appreciates Mr Sarquis' knowledge and expertise, and his significant contribution to the Commission.



MS DEIRDRE O'DONNELL PSM

MEMBER

Ms O'Donnell was a Member of the Commission between 1 January 2022 and 16 July 2024.

Ms O'Donnell has broad experience in executive roles in the public and notfor-profit sectors. She was State Ombudsman in WA, Ombudsman for the Telecommunications Industry Ombudsman scheme, and the inaugural New South Wales Information Commissioner. From 2015 to June 2022, Ms O'Donnell was a Commissioner with the Victorian Commission for Gambling and Liquor Regulation (now the Victorian Gambling and Casino Control Commission).

Ms O'Donnell has qualifications in arts and education, with a Master of Business Administration and a Master of Commercial Law from the University of Melbourne. In 2008 she was awarded the PSM for outstanding public service as the Western Australian State Ombudsman.

The Commission is grateful to Ms O'Donnell for her contribution during the term of her membership.

Administered Legislation

The Commission regulates gaming and wagering including unlawful gaming under the following legislation:

- Betting Control Act 1954;
- Casino (Burswood Island) Agreement Act 1985;
- · Casino Control Act 1984;
- Gaming and Wagering Commission Act 1987;
- Gaming and Wagering Commission (Continuing Lotteries Levy) Act 2000; and
- TAB (Disposal) Act 2019 (except Parts 1 to 5, other than section 27, which are administered by the Treasurer principally assisted by the Department of Treasury).

The function of supporting the administration of legislation is performed by the government department reporting to the Minister for Racing and Gaming, DLGSC. However, through its policy leadership, the Commission continues to shape and influence the legislative and regulatory environment. This includes developing and implementing policies that guide the regulation, oversight, and control of gaming and wagering activities. In doing so, the Commission ensures that regulatory settings reflect community expectations and prioritise the minimisation of harm from gambling.

Services by the Department of Local Government, Sport and Cultural Industries⁽¹⁾

The Commission, under sections 18 and 19 of the GWC Act, uses the services of the DLGSC to perform its functions. This includes the establishment of the Office of the Gaming and Wagering Commission as well as the provision of staff and resources to deliver policy, compliance, enforcement and licensing activities related to the regulation of community gaming, casino gaming and wagering industries. Support services including financial management, procurement, human resources, and governance are also provided by DLGSC in accordance with these provisions and a Service Level Agreement.

Chief Casino Officer and Authorised Officers

The operations of the Commission are assisted by a Chief Casino Officer and government inspectors appointed in accordance with section 9 of the CC Act and who are necessary to regulate casino gaming in WA.

Government inspectors are also appointed as an *authorised officer* pursuant to section 21(1) of the GWC Act.

In accordance with section 9(1) of the CC Act, a Chief Casino Officer is appointed, under and subject to Part 3 of the *Public Sector Management Act 1994*. Table 1 presents officers appointed during the financial year as the Chief Casino Officer.

Table 1: Chief Casino Officers during 2024-25

OFFICER	PERIOD
MR LEIGH RADIS	1 July 2024 – 3 July 2024 13 July 2024 – 22 September 2024 12 October 2024 – 12 January 2025 5 February 2025 – 30 March 2025
MR TIM FRASER	13 January 2025 – 4 February 2025 31 March 2025 – 22 April 2025 1 May 2025 – 30 June 2025
MS NICOLA PERRY	4 July 2024 – 12 July 2024 23 September 2024 – 11 October 2024 23 April 2025 – 30 April 2025

NOTE: as part of the WA Government's Public Sector Reform, from 1 July 2025 these functions were transferred from the former Department of Local Government, Sport and Cultural Industries (DLGSC) to the newly created Department of Local Government, Industry Regulation and Safety (LGIRS).

Performance Management Framework

Outcome-based Management Framework

Broad Government goals are supported by the Commission by specific outcomes, and the Commission administers delivery of these services to achieve these outcomes. The following table illustrates the relationship between the Commission's services and desired outcomes, and the goals of Government.

GOVERNMENT GOAL

Strong and sustainable finances: Responsible, achievable, affordable budget management

DESIRED OUTCOME

Provision of lawful gambling activities for the benefit of the public of WA

KEY EFFECTIVENESS INDICATORS

- Percentage of unlawful gambling detected in relation to total audits
- 2. Number of violation reports/infringement notices issued in relation to casino gaming

Changes to Outcome-based Management Framework

The Commission's outcome-based management (OBM) framework did not change during 2024 – 25.

Shared Responsibilities with Other Agencies

The Commission did not share any responsibilities with other agencies in 2024–25.

SERVICES DELIVERED

- Evaluation and determination of licensing applications
- Conduct of compliance audits and inspections

KEY EFFICIENCY INDICATORS

- Cost per gambling certificate/permit issued
- 2. Cost per casino employee licence issued
- **3.** Cost of monitoring the integrity of casino gaming operations over one year
- 4. Cost per instance of unlawful gambling
- **5.** Cost per casino submission received



Summary of Financial Performance

In accordance with section 40 of the *Financial Management Act 2006*, the Annual Budget Estimates are submitted each financial year for the Commission's endorsement and then recommended to the Minister for Racing and Gaming.

The Commission's 2024-25 Annual Budget Estimates were submitted and approved by the Minister for Racing and Gaming on 26 September 2024. The Annual Budget Estimates contain the Total Cost of Services, used for the calculation of the Commission's efficiency indicators. The Key Performance Indicator targets were approved by the Commission on 15 January 2025. Table 2 shows a summary of the Commission's Financial Targets for 2024-25.

Table 2: Summary of Performance against 2024-25 Financial Targets

FINANCIAL TARGETS	TARGET ⁽¹⁾	ACTUAL	VARIATION
TOTAL COST OF SERVICES (EXPENSE LIMIT) (sourced from Statement of Comprehensive Income)	\$15,633,899	\$11,600,964 ⁽²⁾	-\$4,032,935
NET COST OF SERVICES (sourced from Statement of Comprehensive Income)	\$5,634	-\$1,814,777 ⁽³⁾	-\$1,846,762
TOTAL EQUITY (sourced from Statement of Financial Position)	\$18,721,754	\$13,803,088	-\$4,918,666
NET INCREASE / (DECREASE) IN CASH HELD (sourced from Statement of Cash Flows)	(\$76,780)	-\$9,307,086 ⁽⁴⁾	-\$9,230,306
APPROVED SALARY EXPENSE LEVEL ⁽⁵⁾	N/A	N/A	N/A

^{1.} The Financial Target is the Annual Budget Estimates approved by the Minister for Racing and Gaming on 26 September

- 3. Excludes \$50,849,482 (expenses) \$49,035,468 (revenue) related to special purpose accounts and restricted cash.
- 4. Excludes \$4,200,000 of Cash Flows from State Government and (\$2,833,744) related to restricted cash and special purpose accounts as identified in the Statement of Cash Flows presented later in this report.
- 5. The Commission is not an employing authority under the Public Sector Management Act 1984. In accordance with section 18 of the GWC Act, DLGSC provides services and facilities to the Commission.

^{2.} Excludes \$50,849,482 (expenses) related to restricted cash and special purpose accounts as identified in the Statement of Comprehensive Income presented later in this report.

Summary of Key Performance Indicators

The Commission's performance in the achievement of its outcomes and delivery of its services is demonstrated in the key effectiveness and efficiency indicators, which are outlined in Table 3.

Further details on the indicators are contained in the key performance indicators section of this report.

Table 3: Summary of Performance against 2024-25 Key Performance Indicator Targets

SUMMARY OF KEY PERFORMANCE INDICATORS ⁽¹⁾	TARGET ⁽²⁾	ACTUAL	VARIATION
KEY EFFECTIVENESS INDICATORS			
Percentage of unlawful gambling detected in relation to total audits	0.89%	1.40%	Higher than target
Number of violation reports/infringement notices issued in relation to casino gaming	5	0	Lower than target
KEY EFFICIENCY INDICATORS			
Cost per Gambling Certificate/Permit issued	\$1,576	\$1,156	Lower than target
Cost per Casino Employee Licence issued	\$3,650	\$3,906	Consistent with target
Cost of monitoring the integrity of casino gaming operations over one year	\$805,195	\$3,016,373	Higher than target ⁽³⁾
Cost per instance of unlawful gambling detected	\$150,974	\$46,645	Lower than target ⁽⁴⁾
Cost per casino submission received	\$3,637	\$2,477	Lower than target

^{1.} The explanations for the variations between budget target and actual key performance indicator results are presented later in this report.

^{2.} The Key Performance Indicator targets were set by the Commission on 15 January 2025. The Annual Budget Estimates approved by the Minister for Racing and Gaming on 26 September 2024 was used for the calculation of the Targets for the key efficiency indicators.

^{3.} No violations against the casino licensee were recorded in 2024–2025. Refer to the Key Performance Indicator section of this report for additional information.

^{4.} This result can be attributed to a higher than target number of instances of unlawful gambling being detected in combination with a Total Cost of Service lower than target. Refer to the Key Performance Indicator section of this report for additional information.

Key Deliverables in 2024-25

Following the publication of the Commission's Strategic Plan in February 2024, this year has been marked by strong progress and impactful delivery across our three Strategic Pillars. The Commission has successfully advanced key initiatives, demonstrating our commitment to achieving the goals outlined in the Strategic Plan.



Strategy, Policy and Legal

- Establish office and operation model of the GWC
- Support legislative changes and recommend legislative changes and recommend legislative reform
- Support industry remediation
- Enhance the GWC risk function and integrity framework



Regulation and Gambling Harm Minimisation

- Maintain an effective regulatory environment
- Strengthen the approach to gambling harm minimisation
- Establish effective communications with the full range of relevant stakeholders



Casino Regulation

- Assess suitability for licensee
- Monitor the continuation of remediated activities



Strategic Pillar 1: Strategy, policy and legal

ESTABLISH OFFICE AND OPERATING MODEL OF THE GWC

The PCRC highlighted the need to strengthen the regulatory framework for casino operations in WA. It found that the Commission historically relied heavily on DLGSC for administrative and policy support, which limited its ability to operate independently and deliver optimal regulatory outcomes.

Importantly, the PCRC recognised the value of a dedicated, independent regulator. Establishing a structurally independent regulatory body enhances transparency, accountability, and public confidence in the system.

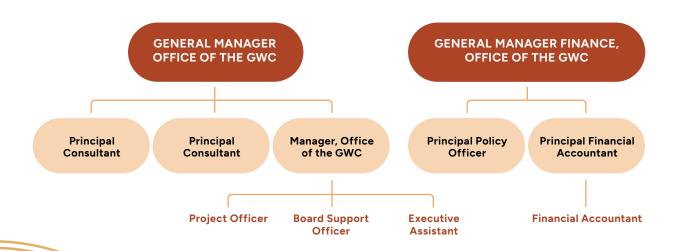
This recommendation presented a positive pathway forward, supporting a modern, responsive, and resilient regulatory environment for the benefit of the WA community.

GWC OFFICE LOCATION

The Commission moved to Ground Floor, Unit 1, 9 Havelock Street, West Perth WA in October 2024. Prior to that date, the Commission was accommodated within DLGSC at 140 William Street Perth.

The Commission is not an employing authority, but it does have the discretion under section 18 of the GWC Act to make use of any officer or employee within the public service to carry out its legislative and regulatory duties and powers.

In 2024–25 several new positions were created and recruited, including two Principal Consultants, two Finance Officers, an Executive Assistant and Manager, Office of the GWC. The organisational structure of the Office of the GWC at 30 June 2025 is:



SERVICE LEVEL AGREEMENT

An updated Service Level Agreement (SLA) was developed and jointly approved by the Commission and DLGSC in 2024. The revised SLA provides improved clarity around roles and responsibilities and outlines the effective working relationship between both parties.

Further work is scheduled for late 2025, following the implementation of the Government's Public Sector Reform.

SPECIAL PURPOSE ACCOUNTS

On the 6 December 2024, the *Gambling Legislation Amendment Bill 2024* (GLA Act) received Royal Assent, and the GLA Act came into effect. This mandated the transfer of the following Special Purpose Accounts and the administration of their processes from the Commission to DLGSC:

- · Racing Bets Levy;
- · Gaming Community Trust; and
- Sports Wagering Account.

From 7 December 2024, these Special Purpose Accounts are the responsibility of DLGSC. Notably, the Commission will no longer receive Racing Bets Levy fee revenue or other revenue relating to the Special Purpose Accounts in 2025–26.

SUPPORT LEGISLATIVE CHANGES AND RECOMMEND LEGISLATIVE REFORM

GAMBLING LEGISLATION AMENDMENT ACT 2024

The Commission acknowledges the substantial work undertaken by the Department in delivering the GLA on behalf of the Government. These legislative reforms, which the Commission formally supported, significantly change the regulation of gaming and wagering in WA and enhance the impact the Commission can have on gambling.

By implementing these changes, the Government has strengthened the regulatory framework that reflects community interests and prioritises the minimisation of harm caused by gambling.

On 28 November 2024, the Western Australian Parliament passed the GLA Act, delivering a comprehensive package of reforms across five Acts governing gambling in the state. These amendments form the second tranche of gambling reform since the PCRC Final Report was tabled in Parliament on 24 March 2022 and, aligned with the finding of that report, significantly strengthen the gambling regulatory framework.

Key amendments include:

- 1. improving the compliance and enforcement powers of the Commission by:
 - · increasing monetary penalties;
 - prescribing an 'authorised officer' under gambling legislation to be a 'public officer' under the Criminal Investigation Act 2006 for prescribed parts of that Act;
 - providing a centralised infringement notice framework (in the GWC Act) to deal with matters of noncompliance with legislative requirements by way of an infringement notice with a modified penalty. Additionally, the framework has been expanded to include the Betting Control Act 1954 (BCA);
 - elevating the requirements concerning the casino's operational and games procedure manuals from being a direction under section 24 of the CC Act to a legislative requirement subject to penalties for noncompliance;
- adjusting administrative arrangements for special purpose accounts to streamline operations and align legislation with the existing functional and operational management practice;
- providing a head of power in the BCA for the making of regulations regarding a framework of regulation for a particular kind of regulated interactive gambling service;

- 4. providing heads of power in the GWC Act, the CC Act, the BCA and the Racing and Wagering Western Australia Act 2003 (RWWA Act) for the making of regulations to give effect to nationally agreed policies and frameworks (related to gambling regulation) the State has entered;
- 5. clarifying the amendment to the Commission's direction power made under the first tranche of reform via the Casino Legislation Amendment (Burswood Casino) Act 2022 to provide, beyond doubt, that it clearly reflects recommendation 15(v)(i)-(iii) of the PCRC Final Report that the Commission have the power to issue directions regarding all operations of the Perth Casino and making the directions provisions for Racing and Wagering Western Australia (RWWA) consistent;
- 6. similar to the amendments to the CC Act made by the Casino Legislation Amendment (Burswood Casino) Act 2022 which increased the maximum penalty for the casino to \$100 million, increasing the maximum penalty that the Minister can impose on RWWA (under section 109K) from \$100,000 to \$1 million; and
- 7. amending the GWC Act to provide that the Commission may require a security in the form of a bank guarantee for the purpose of ensuring that an applicant for a standard lottery permit has sufficient funds to pay for the prizes.

Sections 33 and 49 of the GLA Act were Proclaimed with effect from 6 February 2025 and the Gambling Regulations Amendment Regulations 2025 and the Gaming Regulations Amendment Regulations (No 2) 2025 came into effect on 6 February 2025. These regulations operationalise amendments made by the GLA Act.

The Governor executed the:

- GLA Act Commencement Proclamation 2025 which:
 - effects the commencement of section 33 of the GLA Act which deletes Part VB of the CC Act which deals with infringement notices for the purpose of that Act and
 - effects the commencement of section 49
 of the GLA Act which creates a centralised
 infringement notice framework in the GWC Act
 for offences under that Act, the CC Act and
 the BCA, and the respective regulations.
- Gambling Regulations Amendment Regulations 2025 which amend the Gaming and Wagering Commission Regulations 1988, Betting Control Regulations 1978, Casino Control Regulations 1999, Casino (Burswood Island)(Licensing of Employees) Regulations 1985, and the RWWA Regulations 2003 to:
 - increase penalties for regulatory offences;
 - prescribe modified penalties for offences under each relevant Act for which an infringement notice may be issued, this now includes offences under the Betting Control Act/Regulations and the Casino (Burswood Island) (Licensing of Employees) Regulations;
 - prescribe new/updated forms for issuing and withdrawing infringement notices under each relevant Act;
 - prescribe matters, of management and operation of the casino, about which the casino licensee must have approved manuals; and
 - make minor administrative amendments to remove reference to a former commencement date that is no longer in the primary legislation and prescribe the period of time for the lodgement of documents under section 30A of the CC Act.
- Gambling Regulations Amendment Regulations (No. 2) 2025 which amend the Gaming and Wagering Commission Regulations 1988 and the Betting Control Regulations 1978 to:
 - prescribe in statute the obligations on gambling operators in accordance with the National Policy Statement of agreed commitments to provide a NCPF for interactive wagering in Australia, as agreed between the Commonwealth of Australia and state and territory governments.

The scope of the NCPF and its consumer protection measures is intended to cover all forms of online wagering that is conducted using any telecommunication service, which includes any 'regulated interactive gambling service' that is also an 'excluded wagering service' as defined under the Interactive Gambling Amendment Act 2017 (Cth).

In this State, the obligations set out by the NCPF and now in statute apply to betting related activity (when conducted via a telecommunication service including phone, internet, or any other online communications system) of:

- · licensed bookmakers
- RWWA trading as the WATab, TABtouch.



The substantial increase in penalties will act as a more effective deterrent and a more appropriate punishment for law breakers who may regard current lower penalties as an acceptable risk when they consider the profits that can be made from subverting the laws. The extra powers for the GWC will help to significantly boost our ability to carry out successful investigations and prosecutions to stamp out illegal activity, which attracts money launderers and organised crime gangs.

Gary Dreibergs

Chairperson, Gaming and Wagering Commission

GAMBLING LEGISLATION REVIEW AND REFORM

Fit for purpose legislation is one critical component of good regulation. The PCRC found that (casino) gambling legislation in this state was outdated or no longer fit-for-purpose. It is reasonable to extend that conclusion to the suite of WA's gambling legislation.

The full review and reform of WA's gambling legislation is currently being undertaken by the Department to establish a modern, best-practice regulatory framework that covers all gambling activities in WA and to implement the government's response to the remaining PCRC recommendations.

This final tranche of the reform will consider new regulatory matters such as expanding controls on responsible service of gambling, harm minimisation and the protection of minors and young adults, emerging gaming and currency technologies, the role of third-party gambling service providers, the State's role in Commonwealth legislative matters, for example anti-money laundering and counter terrorism financing (AML/CTF), and the ongoing appropriateness of a number of the current gambling laws, for example, the regulation of low risk community gaming, such as minor standard lotteries (raffles) and seniors' bingo permits to streamline processes for industry and the community.

The review and reform will build on the second tranche of gambling reform amendments to ensure that the regulator has appropriate and consistent powers of investigation and enforcement and provide a consistent approach to regulation across gambling sectors, where appropriate.

SUPPORT INDUSTRY REMEDIATION

CASINO DIRECTIONS

Since 1 July 2024, 11 amendments to the Burswood Casino - Directions and two new Burswood Casino - Directions were issued, pursuant to section 24 of the CC Act.

The direction amendments to the Burswood Casino – Directions issued during 2024–25 were:

Direction Amendment endorsed on 6 August 2024, assigning responsibility to the casino licensee to ensure mandated carded play on Electronic Gaming Machines (EGMs) from 1 December 2025. This lead time allows for the casino licensee to implement hardware and software necessary to meet the requirements specified.

Direction Amendments endorsed on 6 August 2024 and on 31 January 2025 require a phased implementation by the casino licensee of identification and financial controls for persons permitted to enter and remain in the International Gaming Facility (IGF), to be finalised by 1 July 2025.

Direction Amendment endorsed on 15 October 2024 for the casino licensee to ensure that patrons that may not enter any other Australian Crown casino property are prevented from entering and remaining in the Perth Casino.

Direction Amendment endorsed on 20 November 2024 requires the casino licensee to collect and retain carded player data, to the extent practicable, from 1 December 2025.

Direction Amendments endorsed 26 February 2025 and on 15 May 2025 directs the casino licensee to establish rules for player card use and player precommitment on EGMs.

Direction Amendment endorsed on 20 November 2024 removes references to Casino Manuals from the Burswood Casino - Directions, due to legislative amendments (new section 24A of the CC Act) which established a superseding framework for the existence of and compliance with casino management and operation manuals.

Direction Amendment endorsed on 17 December 2024 for the casino licensee to implement a phased approach with reasonable endeavour to ensure casino patrons cease play on an EGM once certain player limits are met within specified timeframes. A fully automated solution to cease play must be in place from 1 December 2026. The Commission recognises the need for a significant uplift in technology to meet the requirements of this direction. The casino licensee will implement a manual solution from 1 December 2025 as an interim measure.

Direction Amendments endorsed on 31 January 2025 and on 1 February 2025 established parameters for the use of a private gaming area within the IGF, including access requirements and time limitations for its use.

Burswood Casino – Directions issued during 2024-25 were:

Burswood Casino – Direction (No. 5) 2025 was endorsed on 5 May 2025 for the casino licensee to produce an independent qualified expert report on its Program of Works relative to implementation of the Directions due to be implemented on 1 December 2025. This report has been submitted and it informed the Commission's report on the matter to the Minister.

Burswood Casino – Direction (No. 6) 2025 was endorsed on 16 June 2025, requiring the casino licensee to engage an independent qualified expert to produce a report and remediation plan addressing the effectiveness of the casino licensee's security and surveillance management and operations. This work was in progress at 30 June 2025.

ENHANCE THE GWC RISK FUNCTION AND INTEGRITY FRAMEWORK

The Commission, in collaboration with the Department, has continued to strengthen governance, integrity, and regulatory reform frameworks. In 2024–25 the following improvements have been implemented.

STRATEGIC PLAN 2024-2026

A Strategic Planning Workshop was held in July 2024, during which <u>three strategic pillars</u> were established to guide the Commission's direction. These pillars form the foundation of the Commission's Strategic Plan, each supported by specific focus areas and a range of initiatives to be delivered.

The revised Strategic Plan was formally endorsed in November 2024. Implementation and monitoring of the plan is ongoing.

COMPLIANCE AND ENFORCEMENT POLICY

In January 2025, the Commission reaffirmed its regulatory posture through the publication of its Compliance and Enforcement Policy. The policy provides guidance to the Department, the gaming and wagering industry, and the community of WA on the Commission's approach to compliance and enforcement. This is achieved by setting out the Commission's legislative framework, regulatory posture and regulatory priorities.

The policy provides high level guidance but does not reduce, extend or modify obligations or powers contained in legislation and associated instruments. The policy guides, but does not control, compliance related decisions. Therefore, if there is any inconsistency between the policy and the legislation under which a statutory function, power or discretion is exercised, the legislation will prevail.

The Compliance and Enforcement Policy addresses item 4.2 of the Commission's Strategic Plan and PCRC recommendation 41.

The Commission's approach to regulation is based on the following principles:

- Effective engagement: Active engagement with regulated entities to enable them to understand their rights, responsibilities and obligations and minimise inadvertent non-compliance.
- Intelligence-based approach: Use data, analysis, insights and information sharing arrangements to assess compliance and inform our regulatory response.
- Risk-based approach: Identify and prioritise activities or practices that pose the highest risks or threats to community safety, or to the integrity or fairness of the gambling industry.
- Minimise regulatory costs: Develop clear guidelines and efficient processes aimed at minimising the cost of regulation to government and industry, whilst still ensuring compliance.
- Fair and timely: Conduct audits, inspections, investigations in a manner that is consistent and appropriate to the circumstance and strive for timely resolution of enforcement matters.
- Continuous improvement:
 Continuously improve regulatory practices through targeted research and effective collaboration with other jurisdictions.
- Accountability: Decision-making takes place within rigorous corporate governance processes. Actions are open to review by a range of government bodies, the courts and Parliament.
- Transparency: All enforcement matters finalised by litigation or other formal resolution are made public.
 This may include media statements, or notification online.

The Commission's regulatory principles inform its compliance and enforcement activities to focus on:

- Ensuring fair and ethical conduct of gaming and wagering;
- Minimising harm through effective regulation and enforcement;
- Consumer protection focus, particularly towards protecting vulnerable people;
- Reducing gambling harm by informing and educating the community;
- Monitoring industry evolution to identify industry developments and trends and extant and emerging gaming and gambling risks;
- Considering and planning for the rapid growth and impact of online gaming and wagering affecting people in WA, particularly young and vulnerable people;
- Ensuring the gaming and wagering industry guards against misuse of their systems and controls and working collaboratively with Australian Transaction Reports and Analysis Centre (AUSTRAC) and law enforcement to identify and mitigate against money laundering and terrorism financing; and
- Achieving the Commission's objectives outlined in its 2024-2026 Strategic Plan.

To achieve the objectives and to ensure our compliance approach aligns with our regulatory principles, the Commission has committed to:

- engage with industry, and the community of WA to develop a deep understanding of the regulatory environment, and ensure regulatory settings are fit for purpose and meet legislative requirements and State Government expectations;
- ensure ongoing, clear and consistent communication of its approach to regulation; providing transparency of processes, expectations, and compliance responses;
- support the regulated community to understand their rights and obligations under gaming and wagering legislation;
- provide effective licensing services;

- provide efficient and effective evaluation and approval processes for regulated equipment, systems and controls;
- ensure revenue due to the State is accurately assessed and paid to the State in a timely manner;
- · monitor and verify compliance;
- take timely action, proportionate to the risks posed and the harm caused by non-compliance;
- actively pursue and have zero tolerance for those who opportunistically or deliberately contravene their obligations and the law;
- periodically review our approach to compliance, and ensure regulatory settings are appropriate; and
- continuously building capacity to strengthen compliance.

The Commission views compliance as a shared responsibility with the regulated community and expects all entities to:

- recognise the responsibility to be aware of, and comply with, requirements under state and commonwealth legislation, policies, and guidance;
- ensure proper procedures and processes are in place to achieve compliance;
- ensure all information submitted to the regulator is correct and true;
- seek independent advice as necessary to help them understand or comply with obligations;
- promptly self-report compliance issues and cooperate with the regulator to resolve them;
- meet financial obligations to the State in an accurate and timely manner;
- identify and mitigate the extant and emerging risks of gaming and wagering;
- adopt a best practice approach to mitigate gambling-related harm; and
- prevent criminal infiltration including money laundering.

The Commission has a low-risk appetite for not achieving its regulatory priorities.

In regulating the gaming and wagering industry, the Commission gives particular consideration to conduct:

- · thought to be of significant public concern;
- affecting Indigenous, vulnerable or at-risk groups of Western Australians:
- · affecting young people;
- by gambling industry participants that results in substantial detriment:
- by gambling industry participants to avoid their financial obligations;
- that includes unfair practices, fraud and exploitation;
- that allows criminal infiltration and criminal activity; and
- involving a significant new or emerging market issue.

STRATEGIC RISK REGISTER

The Commission finalised its Strategic Risk Register in May 2025, identifying seven key categories of strategic risk: industry evolution (online gambling), legislation, gambling harm, compliance, people capability and capacity, structural (third-party reliance), and financial sustainability. These risks were aligned with the Commission's Strategic Plan to ensure a proactive approach to managing potential threats and opportunities in pursuit of its objectives.

Each risk was assessed based on existing controls and planned future treatments, and a residual risk rating was assigned accordingly. These ratings will be monitored and reviewed during six-monthly planning workshops, with updates made as necessary.

MANAGING CONFLICTS OF INTEREST AND CODE OF CONDUCT

The Commission's Managing Conflicts of Interest Policy and Code of Conduct were reviewed and updated in December 2024.

CONTINUOUS PROFESSIONAL DEVELOPMENT

The PCRC made recommendations related to the future capability and effectiveness of the Commission, which included the implementation of training and continued education programs. A skills matrix has been completed for all Commission members and a Professional Development Plan is currently being developed. During 2024-25 the Chairperson and various members of the Commission attended the following professional development activities which provided insights into emerging trends, policy innovations, and best practices relevant to the sector.

- October 2024 International Association of Gaming Regulators conference.
- November 2024 online Australasian Casino Gaming Regulator conference - online.
- March 2025 Regulating the Game Conference – Sydney.
- May 2025 Australasian Casino Gaming Regulator conference - Queensland.



MAINTAIN AN EFFECTIVE REGULATORY ENVIRONMENT

MOU WITH WA POLICE

In January 2025, the Commission, DLGSC and the WA Police entered into a Memorandum of Understanding (MOU) to share information, which will reduce the risk of inappropriate activity in the WA gambling industry. This MOU formalises a cross-agency commitment to continue to work together in administering and enforcing gambling laws.

The agreement aims to facilitate the exchange of crucial resources and information, ensuring a unified approach to overseeing the industry.

MOU WITH AUSTRAC

The Commission and the Department have been negotiating a tripartite MOU for a full data sharing agreement with AUSTRAC in response to PCRC recommendation 36. In September 2024 AUSTRAC staff visited the Commission to run information/ training sessions for Commission members and DLGSC staff. Subsequent to this, and as an interim measure, the Commission, the Department and AUSTRAC finalised an MOU for information sharing on 30 June 2025. This allows the Commission, the Department and AUSTRAC to communicate effectively on matters of mutual interest.

STRENGTHEN THE APPROACH TO GAMBLING HARM MINIMISATION

The Commission has a duty to develop and implement policies for the scrutiny, control and regulation of gaming and wagering in WA, taking into account the requirements and interests of the community as a whole and the need to minimise harm from gambling.

The Commission also has the power to take steps to minimise harm to the community, caused by gambling; and to disseminate information relevant to gambling and its effect in the community.

The Commission acknowledges this responsibility and ensures all of its regulatory activities consider the potential impact of harm caused by gambling. As a strategic priority, the Commission continues to develop its effective regulatory environment and strengthen its overall approach to gambling harm.

CHANGES TO ONLINE GAMBLING HARM ADVERTISING

In alignment with the Australian Government's NCPF for Online Wagering, the Commission published a notice setting out requirements for the messaging used by online bookmakers to raise awareness of the potential harms associated with gambling.

Under these changes, operators must now include standardised taglines—such as "Chances are you're about to lose" and "What are you really gambling with?"—across all gambling advertisements, including those on television and social media.

Details of the updated requirements are available on the <u>DLGSC²</u> website, and all interactive wagering service providers must comply with the Consistent Gambling Messaging Notice 2025 by updating their advertising accordingly.

From 1 July 2025 this information will be provided on the Department of Local Government, Industry Regulation and Safety website

ESTABLISH EFFECTIVE COMMUNICATION WITH THE FULL RANGE OF RELEVANT STAKEHOLDERS

The Commission has a range of stakeholders across regulated entities, the government sector, harm minimisation groups and the community. In engaging with stakeholders, the Commission acts with integrity and demonstrate accountability through ensuring consistency and transparency in decisions and actions. A graphic describing the Commission's stakeholders is provided below:



In 2024–25 the Commission participated in the following industry engagement activities:

NEW SOUTH WALES INDEPENDENT CASINO COMMISSION (NICC)

The Commission has an ongoing relationship with the NICC, which was strengthened this year by visits to each other's jurisdictions. The Commission Chairperson travelled to New South Wales in August 2024 with the Independent Monitor (IM) to engage with NICC to gain an understanding of their operating model, priorities and challenges with their two casinos. In November 2024, representatives from the NICC came to Perth to engage with the Commission and DLGSC.

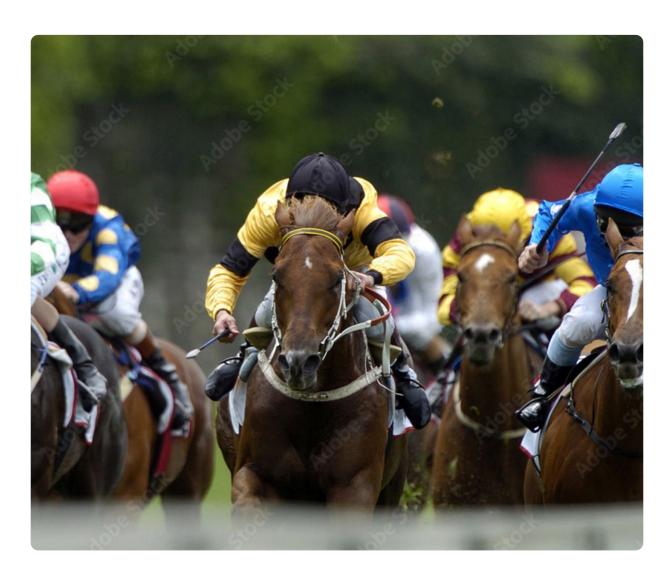
VICTORIAN GAMBLING AND CASINO CONTROL COMMISSION (VGCCC)

The Commission maintains an ongoing relationship with the VGCCC. In August 2024, the Chairperson

and Independent Monitor (IM) travelled to Victoria and met key VGCCC members and VGCCC personnel. Further, the acting Executive Director and Racing Gaming and Liquor and acting General Manager of the Office of the GWC, travelled to Victoria in September 2024 to further their understanding of their regulatory policies and procedures. The VGCCC has been very supportive of the Commission and assisted with enhancing their regulatory framework.

AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY (ACMA)

Representatives from ACMA travelled to WA to present on BetStop the national self-exclusion register for online and phone wagering and took the opportunity to meet with the Commission. The Commission and ACMA are progressing a tripartite MOU with DLGSC for information sharing and to further our discussions on matters of mutual interest.





Strategic Pillar 3: Casino regulation

ASSESS SUITABILITY FOR CASINO LICENSEE

PERTH CASINO LICENSEE FOUND SUITABLE FOLLOWING A COMMISSION ASSESSMENT

Following its review of the IM's final report, the Commission—supported by DLGSC—determined that the casino licensee (Burswood Nominees Ltd, also known as Crown Perth) met the necessary standards of suitability to hold a casino gaming licence. Pursuant to section 21Q of the CC Act, the Commission recommended that the Minister for Racing and Gaming not take punitive action under section 21B.

This decision follows the findings of the PCRC in March 2022, which concluded that Burswood Nominees Limited, the Perth casino licensee, was not a suitable person to hold the licence. The PCRC also found that Burswood Nominees Limited, Burswood Resorts (Management) Limited, and their parent company Crown Resorts Limited were unsuitable to be involved in casino operations in WA due to significant failures in addressing gambling harm and preventing criminal activity.

The PCRC outlined a remediation pathway to restore suitability, leading to the appointment of the IM and the establishment of the Office of the IM to oversee Crown Perth's remediation efforts. This oversight concluded on 30 April 2025.

Based on the IM's assessment, the Commission found that Crown Perth has made substantial progress in implementing its remediation plan. This includes reforms to its corporate and governance structures, enhanced measures to prevent and reduce gambling harm, and the development of a culture of accountability focused on risk management and regulatory compliance.

The Commission remains committed to monitoring the ongoing effectiveness of these measures to ensure the integrity of casino operations at Perth Casino.



The Commission finds Crown Perth a suitable entity to hold a casino gaming licence, and therefore recommended to the Minister not to exercise powers under s.21B. However, the efforts cannot be diminished now, as public confidence lies in the ability of Perth Casino to maintain its current course.

Gary Dreibergs

Chairperson, Gaming and Wagering Commission



From left: Commission Chairperson Gary Dreibergs APM, Crown Perth Chairperson John Van Der Wielen and Minister for Racing and Gaming, Hon. Paul Papalia CSC MLA

Report on Operations

The Commission, supported by DLGSC officers, provided regulatory services for the community of WA during the year.

This included licensing, compliance and enforcement activities, and strategic regulation (strategic policy) related to licensees and licence and permit holders. This section highlights the operational activities performed by the Commission during 2024–25.

Casino Gaming

With respect to casino gaming, the Commission is responsible for:

- licensing of casino key employees and casino employees;
- probity approvals of key persons/entities who have a relevant interest in more than 10 percent of the voting shares in the casino licensee;
- · approving Crown Perth Board members;
- undertaking compliance activities such as audits, inspections and investigations by authorised officers of the Commission;

- · setting policy;
- regulatory approval of upgrades to existing and new casino games, gaming equipment and casino management systems; and
- directing the operations of the casino licensee through the issuance of Directions and Direction Amendments, and considering proposed amendments to the rules of authorised casino games and casino procedural and operating manuals.

LICENSING OF CASINO EMPLOYEES

All staff involved in, or supporting, gaming operations at the casino must be licensed under the Casino Control (Burswood Island) (Licensing of Employees) Regulations 1985. The Commission determines applications for casino employee licences which are required to be renewed every five years.

In 2024-25, 399 casino key employees and casino employees had applications determined compared to 434 in 2023-24 and 606 in 2022-23.

Table 4 provides a five-year summary of the total number of active licences for staff employed at the casino who are involved in casino gaming.

Table 4: Number of active casino key employee and casino employee licences at 30 June each year for the years 2020-21 to 2024-25.

NUMBER LICENSED	2020–21	2021–22	2022–23	2023–24	2024–25
Casino key employee ⁽¹⁾	515	559	601	499	434
Casino employee	1,594	1,561	1,433	1,120	1,034
TOTAL	2,109	2,120	2,034	1,619	1,468

^{1.} Defined in section 3 of the CC Act.

AUTOMATIC MUTUAL RECOGNITION

On 1 July 2022 the national Automatic Mutual Recognition scheme, designed to improve mobility of occupational licences and registrations commenced in WA.

Occupational licences included in the scheme include casino employees, bookmakers and gaming equipment suppliers. To be eligible, a person must be licensed in their home state, only working temporarily in WA and must provide notice to the local registration authority (the Commission) before commencing work. No fee is payable. During 2024–25 there were 111 notifications for casino employees received compared to 347 in 2023–24.

INVESTIGATIONS, COMPLIANCE AND ENFORCEMENT

The Commission's compliance and enforcement regulatory approach is designed to focus on those matters that concern the integrity of casino gaming including harm to others. During 2024–25 the compliance focus targeted the following control areas of risk in casino regulation: being the verification of casino taxable revenue, financial crime, casino operations, gaming integrity, EGMs and gambling harm.

The Commission appoints authorised officers and Government Inspectors, sourced from DLGSC, to conduct a range of functions related to the casino including:

- audits, inspections and investigations relating to the verification of casino taxable revenue and casino tax paid to the Treasurer of the State;
- audits, inspections and investigations relating to integrity of gaming activities and casino operations. This includes ensuring gaming is conducted in accordance with approved rules; ensuring standards and specifications are complied with for EGMs, monitoring for compliance with Anti Money Laundering/Counter Terrorism Funding (AML/CTF) obligations; security and surveillance; and
- investigation of complaints.

The audit and inspection program enforces the provisions of the GWC Act and the CC Act and associated regulations. It ensures that adequate controls are in place to maintain compliance with legislative requirements and to monitor the ongoing effectiveness of those controls.

In accordance with a recommendation from the PCRC, the Commission issued an amendment direction to the casino licensee in August 2024. This direction pertains to the implementation of robust controls for assessing the financial capacity of IGF patrons and establishing appropriate conditions to enter and remain in the Perth Casino. Since its issuance, targeted audit and inspection programs have been developed and implemented, with further enhancements currently underway.

Another key control introduced in 2024–25 relates to the enhanced access to specific authorised casino management systems. This access has enhanced the regulatory ability to conduct a range of compliance activities, including monitoring and tracking high-value transactions, verifying patron identification and their source of funds, and ensuring adherence to responsible gaming protocols. The improved visibility will enable more timely and transparent regulatory interventions and strengthened overall governance within the casino environment.

In 2024–25, a total of 4,832 audits, inspections, assessments, and investigations were undertaken on behalf of the Commission related to casino operations.

In 2024–25, 10 Infringement Notices and 26 Caution Notices were issued for non-compliance with the legislative requirements by patrons to the Perth Casino. During the year, 66 submissions relating to casino operations were provided for the Commission's consideration related to investigations, compliance outcomes, regulatory instrument approvals, licensing, and probity approvals.



Authorised officers at the Perth Casino. 18 April 2025

CROWN PERTH CASINO – AUDIT AND INSPECTION COMPLIANCE OPERATION

A planned casino compliance operation was undertaken at the Perth Casino on Good Friday in 2025 to conduct a range of audits and inspections of the EGMs, table gaming equipment and other casino operational activities. Good Friday is unique in that it is one of two days per year when the casino's main gaming floor is closed to the public from 3am to 3pm. Accordingly, the closure presented an opportunity to conduct a wide range of compliance audits and inspections.

REGULATORY INSTRUMENTS

Pursuant to section 24 of the CC Act, the Commission may issue Directions about the organisation, management, control and use of the casino, including the organisation, management and control of gaming operations at the casino.

In accordance with section 24A of the CC Act, the Commission also considers and approves amendments to the Casino Manual (Operations), which sets out procedures for the operation of the casino, and the Casino Manual (Games Procedures), which sets out procedures for the conduct of table games at the casino. Amendments to approved manuals may be initiated in response to Directions issued, or as a result of the casino licensee's ongoing review of the currency of procedures to strengthen

practices and procedures. Regulation 5 of the Casino Control Regulations 1999 prescribes the matters for which approved manuals must deal with.

Further, section 22 of the CC Act provides authority to declare authorised games for the purposes of play at the casino and enables the Commission to issue a direction to alter the rules of any authorised game.

During the reporting period:

- 11 amendments to the Burswood Casino -Directions were issued;
- two Burswood Casino Directions were issued;
- one amendment to the gazetted casino licensed gaming area;
- one approval under the Burswood Casino Directions to vary the hours of operation on the main gaming floor for Good Friday;
- 12 amendments to the approved rules for authorised games were approved;
- 15 amendments to Casino Manual (Operations) and one amendment to the Casino Manual (Games Procedures) were approved; and
- other regulatory approvals related to matters including resort complex development approvals, personnel badges and uniforms, and casino policy matters.

CASINO REVENUE AND TAX VERIFICATION

There is a requirement for the casino licensee to pay casino tax to the Treasurer of the State within eight days after the end of each month. The revenue generated as a result of gambling activity conducted by the casino licensee, is subject to tax and the tax rates vary depending on gaming types. Activities associated with the collection of casino revenue and the subsequent payments of casino tax are subject to requirements outlined in legislation as well as Commission approved procedures.

Audit and Inspection programs are conducted to verify the recording and calculation of casino revenue and ongoing compliance of the casino licensee in relation to the approved rules and procedures.

In 2024–25, casino taxable revenue of approximately \$551 million was generated, producing casino tax of approximately \$62.9 million for the State.

CASINO STATISTICS

At 30 June 2025, there were 187 active gaming tables and 2,033 active/enabled EGMs. The casino licensee has approval to operate a maximum of 350 table games, and 2,500 EGMs. The casino licensee can adjust its offering of active tables and machines as required, however the active/enabled games must, at no time exceed the approved number.

In 2024–25, 6.17 million people attended the Perth Casino compared to 6.43 million in 2023–24. Figure 1 shows annual casino attendance figures for the period 2020–21 to 2024–25.

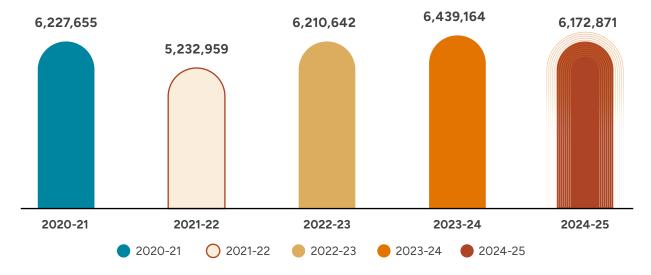


Figure 1: Casino attendance figures from 2020–21 to 2024–25

Community Gaming

Section 51 of the GWC Act provides that community gaming cannot be promoted or otherwise conducted for the purposes of private gain or any commercial undertaking.

Officers of DLGSC act on behalf of the Commission to evaluate and determine applications that have been made pursuant to the provisions of the relevant legislation. This process results in the grant or refusal of applications and, where required, the subsequent issue of a requisite certificate or permit.

If a person is assisting in the conduct of community gaming for reward, they are required to hold a Gaming Operator's Certificate. The integrity of gaming operators is paramount in the conduct of community gaming activities; therefore, applicants must satisfy a probity assessment as well as demonstrate the required skills needed for working in the gaming industry.

LICENSING OF COMMUNITY GAMING

In 2024–25, a total of 1,822 community gaming permits were approved. Additionally, 144 certificates were issued across various areas of gaming activity, including the approval of premises to allow gaming to take place. Table 5 provides a five-year summary of the total number of gaming permits and certificates issued by the Commission. While there are fluctuations within the categories, the total number of gaming applications remained stable over the five-year period.

Table 5: Number of gaming permits/certificates issued in 2020-21 to 2024-25.

NUMBER OF GAMING PERMITS/ CERTIFICATES					
ISSUED	2020–21	2021–22	2022–23	2023–24	2024-25(1)
Bingo permit	160	207	210	143	169
Continuing lottery permit	128	115	115	105	106
Gaming function permit	354	378	417	486	525
Standard lottery permit	730	753	762	813	760
Calcutta permit	40	42	35	43	39
Two-up permit	49	40	46	37	44
Video lottery terminal permit	288	223	194	195	179
TOTAL	1,749	1,758	1,779	1,822	1,822
Class of gaming equipment certificate	7	0	12	11	12
Item of gaming equipment certificate	0	0	0	0	0
Approval of premises certificate	95	65	70	155	88
Gaming operator's certificate	38	32	44	38	39
Supplier's certificate	1	5	3	16	5
TOTAL	141	102	129	220	144

^{1.} An additional 39 two-up permits were issued for ANZAC Day - refer to Ministerial Directions section page 84.

In 2024–25, community gaming activities in WA raised more than \$126 million (gross) for permit holders. Following the deduction of expenses associated with running events, an approximate net amount of \$50 million was returned to beneficiary organisations for the active promotion, support or conduct of sporting, social, political, literary, artistic, scientific, benevolent, charitable, or other similar activities within the WA community.

During the year, the greatest majority of the community gaming revenue (net) was raised through standard lotteries, with 760 permits granted generating nearly \$46 million (\$86 million gross).

Gaming functions were the next most popular type of community gaming generating approximately \$2 million (net). Table 6 provides further information on the gross and net revenue raised by permit holders during 2024–25 as well as comparison data for the three previous financial years.

Table 6: Summary of the gross and net revenue generated from community gaming permit holder activities in 2021-22 to 2024–25.

	2021–22		2022-23		2023-24		2024-25	
	GROSS	NET	GROSS	NET	GROSS	NET	GROSS	NET
Bingo	\$6,983,036	\$949,351	\$7,790,206	\$915,345	\$7,826,443	\$1,068,046	\$8,788,165	\$1,312,162
Continuing lottery	\$3,728,571	\$729,042	\$4,465,878	\$996,202	\$4,425,261	\$920,711	\$3,881,813	\$788,285
Gaming functions	\$13,823,019	\$1,154,924	\$20,569,103	\$1,706,953	\$18,717,266	\$1,517,576	\$23,533,172	\$2,191,488
Standard lottery	\$89,167,061	\$55,898,293	\$104,885,739	\$62,963,005	\$84,219,077	\$47,633,525	\$85,893,398	\$45,580,333
Calcutta	\$827,828	\$172,292	\$582,644	\$89,090	\$601,043	\$97,527	\$681,160	\$123,121
Two-up	\$56,990	\$21,695	\$53,631	\$20,216	\$54,475	\$20,733	\$60,473	\$24,732
Video lottery terminals	\$3,776,585	\$377,658	\$3,578,326	\$357,833	\$3,494,974	\$349,497	\$3,216,143	\$321,614
TOTAL	\$118,363,090	\$59,303,255	\$141,925,527	\$67,048,644	\$119,338,539	\$51,607,615	\$126,054,324	\$50,341,735

INVESTIGATIONS, COMPLIANCE AND ENFORCEMENT

The Commission's compliance and investigation function ensures the integrity of community gaming. The Commission appoints authorised officers and government inspectors, sourced from DLGSC, to conduct a range of functions related to community gaming including:

- audits, inspections and investigations of permitted gaming events, and subsequent financial returns relating to permitted gaming activities; and
- investigation of complaints.

The audit and inspection program enforces the provisions of the GWC Act as well as associated regulations. It ensures that adequate controls are in place to maintain compliance with legislative requirements and to monitor the ongoing effectiveness of those controls.

During the year, a total of 366 audits, inspections, assessments and investigations were undertaken on behalf of the Commission related to community gaming. In addition, under a service arrangement with Lotterywest, 1,099 audits were undertaken relating to the verification of Lotterywest functions for all Lotto, Set For Life, and Cash 3 draws.

In 2024–25, the Commission considered 40 submissions related to community gaming. These include suppliers or clubs seeking a permit in certain circumstances and licensing for special events. During this period 32 Infringement Notices and 27 Caution Notices were issued for non-compliance with the legislative requirements.

Wagering

The Commission has responsibility for the regulation of wagering activities in WA, including licensing of entities and parties within the wagering industry and compliance, investigations and enforcement responsibilities.

LICENSING OF DIRECTORS AND KEY EMPLOYEES

The Commission is responsible for licensing RWWA directors and key employees in accordance with the RWWA Act. Table 7 provides a five-year summary of the total number of licences active at 30 June each year.

Table 7: Number of active licences as at 30 June each year for directors and key employees at RWWA for the years 2020-21 to 2024-25.

NUMBER LICENSED	2020-21	2021-22	2022-23	2023-24	2024–25
Directors	11	11	11	10	10
Key employees ⁽¹⁾	82	80	84	70	67
TOTAL	93	91	95	80	77

^{1.} A key employee of RWWA is defined in section 24(2) of the RWWA Act.

LICENSING OF BOOKMAKER OPERATIONS

Managers and employees of bookmakers are required to be licensed in accordance with the BCA. Table 8 provides a five year summary of the total number of licences in operation in WA race fields. In 2024-25 the number of active bookmakers operating in WA reduced by three operators as they surrendered their licenses.

Table 8: Number of licences active at 30 June each year for bookmakers for the years 2020-21 to 2024-25.

NUMBER LICENSED	2020–21	2021–22	2022–23	2023–24	2024–25
BOOKMAKER'S LICENCE					
Active	23	22	22	22	19
BOOKMAKER'S MANAGER LIC	ENCE				
Active	1	1	4	5	5
BOOKMAKER'S EMPLOYEE LIC	ENCE				
Active	5	13	23	33	44

INVESTIGATIONS, COMPLIANCE AND ENFORCEMENT

The Commission's compliance and investigation function ensures the integrity of wagering. The Commission appoints authorised officers and government inspectors, sourced from DLGSC, to conduct a range of functions related to wagering including:

- audits, inspections and investigations relating to licensed and unlawful wagering activities;
- · investigation of complaints;
- inspection of race day licensed bookmaking activities; and
- inspections and audits of WA TAB agencies.

The audit and inspection program enforces the provisions of the BCA and the RWWA Act as well as associated regulations. It ensures that adequate controls are in place to maintain compliance with legislative requirements and to monitor the ongoing effectiveness of those controls.

During the year, 504 audits, inspections, assessments, and investigations were undertaken on behalf of the Commission related to wagering.

In 2024–25, the Commission considered 21 submissions related to the wagering industry submissions include topics such as bookmakers' activities and wagering activities requiring Commission approval. During this period, two Caution Notices were issued for non-compliance with the legislative requirements.

Enforcement against criminal offending and serious misconduct

The GWC Act and its associated legislation provide a robust legal framework for regulating gambling activities in WA. These laws are designed to ensure compliance, uphold integrity, and enable effective prosecution of gambling-related offences.

Investigators operating on behalf of the Commission work closely with law enforcement agencies and regulatory partners to develop actionable intelligence, collect evidence, and coordinate joint enforcement operations. This collaborative approach strengthens the Commission's ability to deal with issues that go beyond routine non-compliance.

As authorised officers, investigators are vested with significant powers, including the authority to:

- · obtain and execute search warrants;
- arrest individuals suspected of committing offences;
- · seize property connected to illegal gambling;
- compel the production of records and documents; and
- require individuals to answer questions relevant to investigations.

In cases involving serious misconduct, the Commission may exercise its regulatory powers to suspend, cancel, or revoke licences and permits. It also has the authority to initiate prosecutions for breaches of WA's gambling laws, ensuring that offenders are held accountable and that the integrity of the sector is maintained.

During the year, investigators executed two search warrants and issued three notices compelling the production of records. Prosecutions against seven individuals were commenced in the Magistrates Court, while five individuals and one corporate entity had their authorisations suspended, cancelled or revoked.

COMMISSION REVENUE

Fees include application fees, bookmaker and totalisator annual licence fees and gaming levies collected for bingo, continuing lottery, and video lottery terminals. In 2024-25, fees for licensing

activities (excluding casino employee licensing) amounted to \$1,006,907.

Table 9 provides a five-year summary of the Commission's revenue raised from gaming and wagering fees charged.

Table 9: Summary of the Commission's revenue raised through fees and charges for licences, certificates, permits and levies from 2020–21 to 2024–25.

REVENUE BY LICENCE TYPE	2020–21	2021–22	2022–23	2023–24	2024–25
Bingo	\$60,410	\$64,932	\$71,162	\$73,186	\$80,808
Continuing Lottery	\$45,220	\$42,175	\$41,678	\$47,393	\$42,802
Gaming	\$413,115	\$439,892	\$484,675	\$569,212	\$682,339
Class/Item of Gaming Equipment	\$830	NIL	\$1,304	\$1,364	\$1,536
Standard Lottery (including Calcutta)	\$77,075	\$88,082	\$89,131	\$84,371	\$86,896
Two-up	\$23,380	\$18,342	\$21,548	\$19,924	\$22,455
Operator's Certificate	\$10,484	\$6,459	\$10,375	\$10,491	\$11,593
Supplier's Certificate	\$2,510	\$2,712	\$1,057	\$3,473	\$2,892
Video Lottery Terminals	\$45,978	\$46,036	\$43,342	\$42,998	\$39,528
Approved Premises	\$6,413	\$5,273	\$5,096	\$11,881	\$6,909
Bookmaker/Totalisator	\$18,314	\$24,251	\$24,217	\$21,799	\$22,237
Bookmaker Manager/Employee	\$498	\$213	\$861	\$765	\$463
RWWA Director / Key Employee	\$7,954	\$4,885	\$4,358	\$8,467	\$6,449
TOTAL	\$712,181	\$743,252	\$798,802	\$895,324	\$1,006,907

Racing Bets Levy

On 7 December 2024, upon proclamation of the GLA Act, responsibility for the Racing Bets Levy transferred to DLGSC. Until 6 December 2024, the Commission collected the Racing Bets Levy paid by betting operators who use WA race fields as part of their betting operations.

As the administrator of the Special Purpose Account, the Commission remitted the levy (less a monthly administration fee) to RWWA for distribution to

thoroughbred, harness, and greyhound racing clubs within the State. The levy is used for maintenance of racing club assets and ongoing services toward the racing industry in WA.

Approximately \$48.5 million in racing bets levies was generated from racing bets placed through betting operators between 1 July and 6 December 2024.

Community Investment

Gaming Community Trust

The Gaming Community Trust may be established in accordance with section 109D of the GWC Act to advise and make recommendations to the Minister for Racing and Gaming on the application of monies from unclaimed winnings of casino gaming and wagering in WA for the benefit of the community.

The Trust is independently appointed by the Minister for Racing and Gaming.

In 2024-25 the Trust was supported by the following members:

- Mr Gary Dreibergs APM until 6 December 2024, (ex officio Chairperson);
- Ms Kelly Townson;
- Dr Jurgen Bröhmer;
- · Ms Linda Savage; and
- Ms Rebecca Adam.

During this period, the Trust administered a grant program which was managed by DLGSC on behalf of the Trust.

ACTIVITIES DURING 2024-25

Community projects funded by the Trust included "Everywhere", a Periscope Crew film documentary delivered by Soul Gestures Incorporated.

The documentary showcased the talents of a film crew of young Western Australians with disability in capturing footage at the World Transplant Games held in Perth in April 2023.

In 2024, film premiere events were held in Perth and Canberra, and the documentary received the University Award at the 2024 Paladino D'Oro Sporting Film Festival.

In addition, the film has been promoted and entered in film festivals in Australia and internationally. Italy, Belgium and New Zealand have held screenings with transplant, medical health, education, school and corporate partners. It is intended that "Everywhere" will be screened in the lead up to the World Transplant Games in Germany 2025 and Belgium 2027.

LEGISLATIVE REFORM

In 2024, an amendment to the GWC Act resulted in the transfer of responsibility for the administration of the Trust to the DLGSC. The role of Chair of the Trust was assigned to DLGSC Director General as Chief Executive Officer of the Department administrating the Trust.

Sports Wagering Account

The Sports Wagering Account (SWA) is a Special Purpose Account held by DLGSC and associated with the introduction of the point of consumption wagering tax (*Betting Tax Act 2018*) in January 2019. Prior to the passage of the GLA Act, the SWA was held by the Commission, but was transferred to DLGSC in December 2024.

Historically, this fund was established by a statute of government which ensured a percentage of money from the proceeds of sports betting was held in trust. Following the introduction of the point of consumption tax in 2019, a per annum WA Government appropriation replaced the proceeds of the betting allocation. The WA Government appropriation is approximately \$4.2 million per annum, with this money being held for the purpose of providing grants to community sport and recreation organisations. SWA funding has traditionally been allocated to support the delivery of community sport and recreation.

In 2024-25, 134 individual grants were funded from the SWA to a total value of \$5,872,056.

The purpose of the funding is to support the delivery of community sport and active recreation within WA. Investment areas include:

PARTICIPATION	CAPACITY BUILDING (ORGANISATIONAL)	INTEGRITY
Investment supports increased participation in sport and active recreation.	Investment improves the capacity and capability of organisations to enable better provision of sport and active recreation opportunities for Western Australians.	Investment supports and protects the integrity of sport and active recreation in WA.

The funds were provided to sport and active recreation organisations and local government authorities for the following purposes:

Every Club Grant Scheme	Builds governance, planning and management practices of sport and active recreation clubs.
Inclusive Participation Grants Program	Assists organisations to promote participation and active engagement of WA communities in sport and active recreation, with a focus on evidence-based low participation groups including disengaged youth, Aboriginal people, culturally and linguistically diverse (CaLD) people and people with disability.
Industry Investment Program	Strengthens the capacity and sustainability of the sector in sport and active recreation activities in WA. This funding invests into the strategic plans of peak bodies and state active recreation organisations.
Western Australia Hiking Participation Grants Program	Encourages development and delivery of new opportunities for participation in hiking, including skill development and building the capacity of leaders (including guides, instructors and volunteers).
Community Place-Based Grants Program	Encourages the development and delivery of co-designed, place based structured holiday and out-of-school activity programs in the Kimberley, Goldfields, Pilbara and Gascoyne regions. This program includes a process to work with local government, Aboriginal leaders and service organisations, to embed sport and recreation in community-led activities and events that target vulnerable and at-risk youth and their families.
Outdoor Active Recreation Participation Grants Program	Encourages investment in innovative projects which increase participation and promote inclusion in outdoor active recreation.
Events Funding Program	Supports organisations to plan, secure and/or host international, national, state league and mass participation events in WA.
Strategic Initiatives Grants Program	Supports organisations to develop and deliver strategic projects that align to one or more State Government-endorsed policies, strategies or priorities and demonstrate long-term benefits to the sport and active recreation sector in WA. These include participation, organisational capacity building and integrity projects.



Current and Emerging Issues

The Commission has identified and assessed a range of significant issues that may impact its ability to effectively regulate the gaming and wagering sector in WA. These are actively monitored and managed through targeted controls and strategic initiatives.

Ongoing monitoring of the Casino Licensee

The casino licensee, Crown Perth has undergone a comprehensive transformation, including a refreshed corporate and governance structure, strengthened employee screening and training programs, and enhanced measures to reduce gambling harm. Most notably, Crown Perth invested significant effort into uplifting its AML/CTF framework.

The Commission continues to focus on the effectiveness of these reforms to mitigate the risk of criminal activity. To support ongoing oversight, the Minister has approved the appointment of a full time Commission Member to ensure the Perth Casino operates lawfully and responsibly.

Industry Evolution (Digital Adaptation)

Online gambling is regulated by the Australian Government through ACMA. Sports betting and other forms of online gambling are the fastest growing gambling segment in Australia and an emerging area of concern in all jurisdictions. Whilst some online wagering platforms are licensed in WA, online gambling in Australia is subject to the requirements of the IGA (Cth). The Commission and the Department support the implementation of the measures under the NCPF for Online Wagering.

The Commission addresses the challenges posed by the rapid growth of online gaming and wagering, which current legislation does not fully regulate by advocating for national regulatory reform, engagement with stakeholders, and promotion of the development of state-level protections to respond to emerging technologies and consumer risks.

Legislative Framework

The Commission continues to work closely with government to progress contemporary, fit-for-purpose legislation. This work is driven by the need to address gaps in the legislative framework identified by the PCRC, which hinder effective regulation, and to implement the measures contained in the NCPF.

Minimisation of Gambling Harm

The risk of harm caused by gambling is an ongoing issue in the community and in the gaming and wagering industry. The Commission's activities are conducted with consideration to gambling harm minimisation. The Commission is focused on implementing systemic protection measures that protect the entire gambling industry consumers, including those vulnerable to gambling harm.

The Commission will seek opportunities to support the development of a local knowledge base and strengthen stakeholder engagement.

Compliance Oversight

The Commission has enhanced its compliance posture to address risks associated with non-compliance by regulated entities. Reforms stemming from the PCRC have been implemented, including increased investigation and enforcement activities, and assurance frameworks to monitor ongoing remediation efforts.

Organisational Capability

To ensure effective regulation, the Commission has invested in building internal capability and capacity. There has been improved staff training, strengthened recruitment processes, and enhanced SLA performance. These actions support the development of a skilled and knowledgeable workforce.

Structural Dependencies

The Commission relies on third-party support services to deliver its regulatory functions. The Commission has strengthened collaboration

with service providers, embedded governance frameworks, and supported the development of data analytics capabilities to improve operational resilience and service delivery.

Financial Sustainability

The Commission proactively manages financial risks by monitoring budget performance and briefing government on funding requirements. The Commission continues to optimise resource allocation and ensure financial accountability to support the delivery of its strategic objectives.



04. Disclosures and Legal Compliance

Gaming and Wagering Commission of Western Australia Annual Report 2024 - 2025

Auditor General's Opinion



INDEPENDENT AUDITOR'S REPORT

2025

Gaming and Wagering Commission of Western Australia

To the Parliament of Western Australia

Report on the audit of the financial statements

I have audited the financial statements of the Gaming and Wagering Commission of Western Australia (Commission) which comprise:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Commission for the year ended 30 June 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the Financial Management Act 2006 and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Commission for the financial statements

The Commission is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Commission is responsible for:

- · assessing the entity's ability to continue as a going concern
- · disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government
 has made policy or funding decisions affecting the continued existence of the Commission.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors responsibilities/ar4.pdf

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Commission. The controls exercised by the Commission are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

The Commission's responsibilities

The Commission is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board.

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That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Commission for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Commission for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2025.

The Commission's responsibilities for the key performance indicators

The Commission is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Commission determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Commission is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5: Key Performance Indicators.

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Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements,* the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Commission is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

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If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Gaming and Wagering Commission of Western Australia for the year ended 30 June 2025 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.

AMadrack.

Aram Madnack Acting Senior Director Financial Audit Delegate of the Auditor General for Western Australia Perth, Western Australia 1 October 2025

Financial Statements

Certification of Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

The accompanying financial statements of the Gaming and Wagering Commission of Western Australia have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing, we are not aware of any circumstances which would render the particulars included within the financial statements misleading or inaccurate.

Ms Gabriella Whitehurst

Chief Finance Officer

Gaming and Wagering Commission

30 September 2025

Mr Gary Dreibergs Chairperson

Gaming and Wagering Commission

30 September 2025

Colin Murphy
Commission member

CMurphy

Gaming and Wagering

Commission

30 September 2025



Statement of comprehensive income

For the year ended 30 June 2025

	NOTES	2025 \$	2024 \$
COST OF SERVICES			
Expenses			
Commission members' remuneration	2.1	476,101	417,583
Expenses related to restricted cash and special purpose accounts	2.3	50,849,482	118,348,496
Services and contract fees	2.2	11,120,588	5,974,349
Depreciation and amortisation	4.1	4,275	-
Total cost of services		62,450,446	124,740,428
Income			
User charges and fees	3.2	13,415,741	12,975,880
Revenue related to restricted cash and special purpose accounts	3.3	49,035,468	113,316,026
Total income		62,451,209	126,291,906
NET COST OF SERVICES		(763)	(1,551,478)
Income from State Government			
Sports wagering account	3.1	4,200,000	4,100,000
Problem gambling support fund	3.1	-	900,000
Income from other public sector entities	3.1	-	353,000
Resources received	3.1	118,117	82,475
Interest income	3.1	410,394	205,312
Recoups for services provided	3.1	476,684	2,167,485
Total income from State Government		5,205,195	7,808,272
SURPLUS FOR THE PERIOD		5,205,958	9,359,750
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		5,205,958	9,359,750

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position

As at 30 June 2025

	NOTES	2025 \$	2024 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	9,510,667	8,439,507
Restricted cash and cash equivalents	6.1	116,713	9,128,703
Receivables	5.1	150,497	10,001,259
Contract assets	5.2	6,168,514	3,000,000
Other assets	5.4	18,969	_
Total Current Assets		15,965,360	30,569,469
Non-current Assets Property, plant and equipment Total Non-current Assets	4.1	30,712 30,712	-
TOTAL ASSETS		15,996,072	30,569,469
LIABILITIES			
Current Liabilities			
Payables	5.3	2,192,984	11,178,835
Total Current Liabilities		2,192,984	11,178,835
TOTAL LIABILITIES		2,192,984	11,178,835
NET ASSETS		13,803,088	19,390,634
Facility			
Equity Contributed Fauity		(10.703.504)	
Contributed Equity		(10,793,504)	10 200 624
Accumulated surplus TOTAL EQUITY		24,596,592 13,803,088	19,390,634 19,390,634

The Statement of financial position should be read in conjunction with the accompanying notes.

Statement of changes in equity

For the year ended 30 June 2025

	NOTES	CONTRIBUTED EQUITY \$	ACCUMULATED SURPLUS \$	TOTAL EQUITY \$
Balance at 1 July 2023		-	10,030,884	10,030,884
Surplus		-	9,359,750	9,359,750
Other comprehensive income			-	
Total comprehensive income for the period		-	9,359,750	9,359,750
BALANCE AT 30 JUNE 2024		-	19,390,634	19,390,634
Balance at 1 July 2024		-	19,390,634	19,390,634
Surplus		-	5,205,958	5,205,958
Other comprehensive income			-	
Total comprehensive income for the period			5,205,958	5,205,958
Transactions with owners in their capacity as owners				
Distribution to owners	8.6, 8.7	(10,793,504)	-	(10,793,504)
TOTAL		(10,793,504)	-	(10,793,504)
BALANCE AT 30 JUNE 2025		(10,793,504)	24,596,592	13,803,088

The Statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2025

	NOTES	2025 \$	2024 \$
Cash flows from State Government			
Sports wagering account		4,200,000	4,100,000
Problem gambling support fund		-	900,000
Funds from other public sector entities		-	353,000
Interest received		397,767	104,701
Net cash provided by State Government		4,597,767	5,457,701
Utilised as follows:			
Cash flows from operating activities			
Payments			
Commission members' remuneration		(467,731)	(417,583)
Payments related to restricted cash and special purpose			
accounts		(61,321,072)	(117,097,161)
Supplies and Services		-	-
Services and contract fees		(8,796,755)	(5,378,201)
Grants and Subsidies		-	-
GST payments on purchases		(1,153,389)	(1,036,992)
GST payments to taxation authority		(6,508,897)	(11,113,498)
Receipts			
User charges and fees		10,526,968	12,955,453
Receipts related to restricted cash and special purpose			
accounts		58,487,328	112,497,488
GST receipts on sales		5,848,353	11,229,883
GST receipts from taxation authority		1,625,090	515,135
Net cash (used in) / provided by operating activities		(1,760,105)	2,154,524
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(34,987)	-
Net cash (used in) / provided by investing activities		(34,987)	-
Cash flows from financing activities			
Payments			
Equity transfer	8.6, 8.7	(10,743,505)	-
Net cash (used in) / provided by operating activities		(10,743,505)	-
Net (decrease) / increase in cash and cash equivalents		(7,940,830)	7,612,225
Cash and cash equivalents at the beginning of the reporting		(7,5 10,000)	,,012,220
period		17,568,210	9,955,985
CASH AND CASH EQUIVALENTS AT THE END		·	
CASH AND CASH EQUIVALENTS AT THE FIND			

The Statement of cash flows should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

For the year ended 30 June 2025

1 Basis of preparation

The Gaming and Wagering Commission of Western Australia (the Commission) is a WA Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Commission on 30 September 2025.

STATEMENT OF COMPLIANCE

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The Financial Management Act 2006 ("The Act") and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

BASIS OF PREPARATION

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. All values are rounded to the nearest dollar.

CONTRIBUTED EQUITY

Interpretation 1038 Contributions by Owners Made to Wholly-Owned public Sector Entities requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designed as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirements 8.1(i) and have been credited directly to Contributed Equity.

ACCOUNTING FOR GOODS AND SERVICES TAX (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a. amount of GST incurred by the Commission as a purchaser that is not recoverable from the Australian
 Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense;
 and
- b. receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

COMPARATIVE INFORMATION

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

JUDGEMENTS AND ESTIMATES

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

SERVICES PERFORMED FOR THE COMMISSION BY THE DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES

The Commission carries out its objectives with the support of the Department of Local Government, Sport and Cultural Industries (DLGSC). This support comprises most of the amount reported in the Statement of comprehensive income under 'Services and contract fees'. These charges are in the nature of salaries and administration costs incurred by DLGSC in providing these support services.

Recoups from the Commission to DLGSC are made on a monthly basis.

2 Use of our funding

EXPENSES INCURRED IN THE DELIVERY OF SERVICES

This section provides additional information about how the Commission's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Commission in achieving its objectives and the relevant notes are:

	NOTES
Commission members' expenses	2.1
Services and contract fees	2.2
Expenses related to restricted cash and special purpose accounts	2.3

2.1 COMMISSION MEMBERS' REMUNERATION

	2025 \$	2024 \$
Commission fees	426,950	376,201
Superannuation - defined contributions plans	49,151	41,382
TOTAL COMMISSION MEMBERS' REMUNERATION	476,101	417,583

Commission members are remunerated for their participation on the Commission. The remuneration is set by the Minister for Racing and Gaming on the advice of the Public Sector Commissioner as per Section 13 of the Gaming and Wagering Commission Act 1987.

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income and comprises employer contributions paid to the Gold State Superannuation (GSS) (concurrent contributions), the West State Superannuation (WSS), the Government Employees Superannuation Board (GESB) or other superannuation funds.

2.2 SERVICES AND CONTRACT FEES

	2025 \$	2024 \$
Professional services	10,270,784	5,644,672
Audit fees	120,750	115,000
Consumables	61,625	3,297
Conference/seminar	67,092	34,369
Advertising	7,002	4,947
Bank fees and charges	6,790	6,809
Other operating expenses	586,545	165,255
TOTAL SERVICES AND CONTRACT FEES	11,120,588	5,974,349

Services and contract fees expenses are recognised as an expense in the reporting period in which they are incurred.

Professional services largely relate to the services provided to the Commission by DLGSC.

Consumables are due to the relocation to 9 Havelock Street West Perth during the financial year.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations, including probity and investigation costs and the contribution made by the Commission to the Problem Gambling Support Fund of \$150,000.

2.3 EXPENSES RELATED TO RESTRICTED CASH AND SPECIAL PURPOSE ACCOUNTS

	2025 \$	2024 \$
Problem Gambling Support Fund	-	272,789
Gaming Community Trust	-	574,701
Sports Wagering Account	1,721,012	4,962,675
Total grant payments	1,721,012	5,810,165
Racing Bets Levy payment to Racing and Wagering Western Australia (RWWA)	48,885,861	111,261,754
RBL Administration Fee	241,117	557,115
Other services and contract fees - relates to restricted cash and special		
purpose accounts ^(a)	1,492	719,462
TOTAL EXPENSES RELATED TO RESTRICTED CASH AND		
SPECIAL PURPOSE ACCOUNTS	50,849,482	118,348,496

⁽a) Other services and contract fees include contribution towards Gambling Help program (2025: \$0; 2024: \$480,508) and other service fees related to Gambling Harm Awareness Campaign (2025: \$1,492; 2024: \$238,954).

Transactions in which the Commission provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature. Grants can be paid as general-purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use. Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

On the 8 July 2024, the Commission received approval from the Minister of Racing and Gaming to transfer the responsibility of the Problem Gaming Support Fund to the Department of Local Government, Sports and Cultural Industries. The Problem Gambling Support Fund restricted cash account balance has subsequently been transferred to the Department of Local Government, Sports and Cultural Industries.

On 6 December 2024, the Gambling Legislation Amendment Bill received royal assent, and the Gambling Legislation Amendment Act 2024 came into effect. The Gambling Legislation Amendment Act 2024 mandates the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account from the Commission to the Department of Local Government, Sports and Cultural Industries, effective 7 December 2024. The amounts reflected in the statements is income and expense incurred up until the date of royal assent.

3 Our funding sources

HOW WE OBTAIN OUR FUNDING

This section provides additional information about how the Commission obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Commission and the relevant notes are:

	NOTES
Income from State Government	3.1
User charges and fees	3.2
Revenues related to restricted cash and special purpose accounts	3.3

3.1 INCOME FROM STATE GOVERNMENT

	2025 \$	2024 \$
Sports Wagering Account	4,200,000	4,100,000
Problem Gambling Support Fund	-	900,000
Grants and subsidies from State Government	-	353,000
Services received free of charge	118,117	82,475
Interest income	410,394	205,312
Recoups for services provided (a)	476,684	2,167,485
TOTAL INCOME FROM STATE GOVERNMENT	5,205,195	7,808,272

⁽a) Recoups for services provided include services provided to Racing and Wagering Western Australia (2025: \$241,117; 2024: \$2,039,049), and Lotterywest of Western Australia (2025: \$235,567; 2024: \$128,436).

The Sports Wagering Account received appropriation from the Department of Treasury (2025: \$4.2 million, 2024: \$4.1 million) which is recognised as income at the fair value of consideration received in the period in which the Commission gains control of the appropriated funds. The Commission gains control of the appropriated funds at the time those funds are deposited in the bank account.

The Problem Gambling Support Fund received contributions from Lotterywest Western Australia (2025: \$0, 2024: \$500,000) and Racing and Wagering Western Australia (2025: \$0, 2024: \$400,000). The contributions are recognised when the funds are received. Please refer to Note 2.3 for further details on the Problem Gambling Support Fund Committee revenue and payment.

Services received free of charge are recognised as income equivalent to the fair value of the assets received, or the fair value of those services that can be reliably determined and which would have been purchased if not donated. This relates to legal services received from the State Solicitor's Office for the Commission.

Grants and subsidies from State Government relate to an appropriation of funds received from the Department of Treasury to the DLGSC's bank account which is then transferred to the Commission to assist with the new board remuneration levels set by the previous Minister for Racing and Gaming on advice from the Public Sector Commissioner and to assist with additional expenses incurred by the Commission during the financial year.

Recoups for services provided relate to services provided to Racing and Wagering Western Australia and Lotterywest of Western Australia. Revenue is recognised at a point-in-time for recoups of services provided for:

- regulation of Racing and Wagering Western Australia operations; and
- verification and audit of Lotterywest products.

Following review and approval by the Commission and Minister, the RWWA regulatory fee for the 2024 - 25 financial year has been amended to nil. No revenue for the regulation of RWWA has been recognised for the 2024-25 financial year.

SUMMARY OF CONSOLIDATED ACCOUNT APPROPRIATIONS

For the year ended 30 June 2025

	2025 BUDGET \$	2025 ADDITIONAL FUNDING \$	2025 REVISED BUDGET \$	2025 ACTUAL \$	2025 VARIANCE \$
Delivery of Services					
Item 27 Net amount appropriated to deliver services *	4,200,000	-	4,200,000	4,200,000	-
Total appropriations provided to deliver services	4,200,000	-	4,200,000	4,200,000	-

^{* \$2,450,000} was transferred to DLGSC as part of equity transfer in 2024-25, refer to section 2.3 for further detail.

3.2 USER CHARGES AND FEES

	2025 \$	2024 \$
Casino gaming licence fee	12,337,029	12,000,000
Application/licences permits	928,751	824,492
Returns/levies	146,877	147,004
Other	3,084	4,384
TOTAL USER CHARGES AND FEES	13,415,741	12,975,880

Revenue is recognised at the transaction price when the Commission transfers control of the services to customers. Revenue is recognised for the major activities as follows:

Revenue for the Casino gaming licence fee is recognised at a point-in-time. The Commission satisfies its performance obligation when the licence has been issued. The "right to perform" gambling activities has been transferred at the point of licence issuance. As this is a continuous licence with no end date, revenue will be recognised as soon as the annual licence renewal fee amount is identified.

Revenue is recognised at a point-in-time for applications/licences/permits for gaming and racing activities.

Revenue is recognised at a point-in-time for returns/levies relating to gaming activities. Fees are collected for which there is no performance obligation and therefore recognised under AASB 1058 when the payments are received.

Other revenue is recognised when fees are received and predominantly relate to the receipt of bank fees and infringements.

The Commission typically satisfies its performance obligations in relation to these user fees and charges when the services have been rendered at the completion of the financial year.

3.3 REVENUE RELATED TO RESTRICTED CASH AND SPECIAL PURPOSE ACCOUNTS

	2025 \$	2024 \$
Contributions (a)	303,926	1,441,103
Racing Bets Levy	48,515,271	111,320,487
Interest income - relates to restricted cash and special purpose accounts	216,271	554,436
TOTAL REVENUES RELATED TO RESTRICTED CASH AND SPECIAL PURPOSE ACCOUNTS	49,035,468	113,316,026

⁽a) Contributions include funding relating to restricted cash; Problem Gambling Support Services (2025: \$0; 2024: \$500,500) and special purpose accounts; Gaming Community Trust Fund (2025: \$126,985; 2024: \$290,146), and Sports Wagering Account (2025: \$176,941; 2024: \$650,457).

Revenue is received for contributions to the Problem Gambling Support Fund, Gaming Community Trust and Sports Wagering Account (refer to Note 8.6). The amounts are recognised at the point in time when it is received.

Refer Note 8.6 for revenue in relation to the Racing Bets Levy received under section 14A of the *Betting Control Act 1954* and refer to Note 5.1 for other receivables in relation to the Racing Bets Levy due to the Commission. Refer to note 2.3 for changes to the *Gambling Legislation Amendment Act 2024*.

4. Key Assets

This section includes information regarding the key assets GWC utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	NOTES
Property, plant and equipment	4.1

4.1 PROPERTY, PLANT AND EQUIPMENT

Year ended 30 June 2025	OFFICE EQUIPMENT \$	TOTAL \$
1 July 2024		
Gross carrying amount	-	-
Accumulated depreciation		
Carrying amount at start of period	-	-
Additions	34,987	34,987
Depreciation	(4,275)	(4,275)
Carrying amount at 30 June 2025	30,712	30,712
Gross carrying amount	34,987	34,987
Accumulated depreciation	(4,275)	(4,275)

INITIAL RECOGNITION

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost.

Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition.

Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

As at 30 June 2025, there were no indications of impairment to property, plant and equipment.

SUBSEQUENT MEASUREMENT

Property, plant and equipment is stated at historical cost less accumulated depreciation and accumulated impairment losses.

USEFUL LIVES

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

The exceptions to this rule include assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life.

Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

ASSET	USEFUL LIFE: YEARS
Office Equipment	5 to 20 Years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Commission's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	NOTES
Receivables	5.1
Contract assets	5.2
Payables	5.3
Other assets	5.4

5.1 RECEIVABLES

	2025 \$	2024 \$
Current		
Trade receivables	-	-
Other receivables	7,502	9,738,586
Accrued revenue	120,384	262,673
GST receivable	22,611	_
Total current	150,497	10,001,259
TOTAL RECEIVABLES AT END OF THE PERIOD	150,497	10,001,259

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Commission holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

5.2 CONTRACT ASSETS

The Commission's contract assets relate to the quarterly payments of the Casino gaming licence fee yet to be received at the end of the reporting period.

	2025 \$	2024 \$
Reconciliation of changes in contract assets		
Opening balance	3,000,000	829,151
Additions	12,377,028	3,000,000
Revenue recognised in the reporting period	(9,208,514)	(829,151)
BALANCE AT END OF PERIOD	6,168,514	3,000,000

5.3 PAYABLES

	2025 \$	2024 \$
Current		
Trade payables	7,057	694,439
Other payables (a)	2,185,927	10,394,457
GST payable		89,939
TOTAL PAYABLES AT END OF PERIOD	2,192,984	11,178,835

⁽a) Relates to amounts outstanding to DLGSC and other suppliers as at 30 June 2025. Prior year balance relates to the Racing Bets Levy owed to RWWA.

Payables are recognised at the amounts payable when the Commission becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for the Commission is generally within 15-20 days.

5.4 OTHER ASSETS

	2025 \$	2024 \$
Current		
Prepayments	18,969	-
Total current	18,969	-
Non-current		
Prepayments		-
Total non-current		-
TOTAL OTHER ASSETS AT END OF PERIOD	18,969	_

 $⁽a) \quad \text{The prepayments balance relates to goods and services paid which will be received in the future.}$

6 Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Commission.

	NOTES
Cash and cash equivalents	6.1

6.1 CASH AND CASH EQUIVALENTS

	NOTES	2025 \$	2024 \$
Cash and cash equivalents		9,510,667	8,439,507
Restricted cash and cash equivalents	8.6, 8.7	116,713	9,128,703
BALANCE AT END OF PERIOD		9,627,380	17,568,210

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash at bank.

7 Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Commission.

	NOTES
Financial instruments	7.1
Contingent assets & liabilities	7.2

7.1 FINANCIAL INSTRUMENTS

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2025 \$	2024 \$
Financial assets		
Cash and cash equivalents	9,510,667	8,439,507
Restricted cash and cash equivalents	116,713	9,128,703
Financial assets at amortised cost (a)	127,886	10,001,259
TOTAL FINANCIAL ASSETS	9,755,266	27,569,469
Financial liabilities		
Financial liabilities at amortised cost (b)	2,192,984	11,088,896
TOTAL FINANCIAL LIABILITY	2,192,984	11,088,896

⁽a) The amount of financial assets at amortised cost excludes GST recoverable from the Australian Taxation Office (statutory receivable).

7.2 COMMITMENTS, CONTINGENT ASSETS AND LIABILITIES

The Commission is not aware of any commitments, contingent assets and contingent liabilities as at the end of the reporting period (2024: nil).

8 Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	NOTES
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Special purpose accounts	8.6
Restricted cash account	8.7
Security deposits	8.8
Remuneration of auditors	8.9
Administered transactions	8.10
Supplementary financial information	8.11

⁽b) The amount of financial liabilities at amortised cost excludes GST payable to the Australian Taxation Office (statutory payable).

8.1 EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

PUBLIC SECTOR REFORM

In March 2025, the Premier announced a targeted reform of the public sector aimed at driving job creation through economic diversification, local manufacturing, and energy transition, while delivering on the Government's commitment to jobs, hospitals and housing for Western Australians.

As part of this reform, effective 1 July 2025 the Commission will become part of the Department of Local Government, Industry Regulation and Safety (LGIRS). While responsibilities will fall under LGIRS, the Commission will continue to operate as a separate statutory authority under its enabling legislation.

The Commission have an interim Service Level Agreement with the Department of Cultural Industries, Tourism and Sport (CITS) to provide corporate services to the Commission. This service will be transferred from CITS to LGIRS during the 2025-26 financial year.

This change is considered a non-adjusting subsequent event, as it occurred after the end of the reporting period and does not affect the financial position of the Commission as at 30 June 2025. The financial effect, if any, of the above reform is not presently determinable.

8.2 KEY MANAGEMENT PERSONNEL

The Commission has determined key management personnel to include cabinet ministers, Commission members and senior officers of the Commission. The Commission does not incur expenditures to compensate Ministers, and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for Commission members and senior officers of the Commission for the reporting period are presented within the following bands:

COMPENSATION BAND OF COMMISSION MEMBERS OF THE COMMISSION

Compensation band (\$)	2025	2024
200,001 – 250,000	1	-
50,001 – 100,000	-	1
0 – 50,000	6	9
	\$	\$
Compensation of members of the Commission (a)	476,101	417,583
TOTAL COMPENSATION OF MEMBERS OF THE COMMISSION	476,101	417,583

⁽a) The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Commission for the reporting period are presented within the following bands:

COMPENSATION BAND OF SENIOR OFFICERS OF THE COMMISSION

Compensation band (\$)	2025	2024
180,001 -190,000	1	-
100,001 - 110,000	1	-
	\$	\$
Compensation of senior officers (a)	292,710	_
Compensation of senior officers (252,710	

⁽a) Total compensation includes the superannuation expense incurred by the Commission in respect of Commission members and senior officers.

8.3 RELATED PARTY TRANSACTIONS

The Commission is a wholly owned public sector entity that is controlled by of the State of Western Australia. Related parties of the Commission include:

- · all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all members, senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- · associates and joint ventures, of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

SIGNIFICANT TRANSACTIONS WITH GOVERNMENT-RELATED ENTITIES

In conducting its activities, the Commission is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- annual service fees paid to DLGSC for services received (Note 2.2);
- payments of racing bets levy to Racing and Wagering Western Australia (Note 2.3);
- appropriation from the Department of Treasury (Note 3.1).
- contributions received from Lotterywest of Western Australia, and Racing and Wagering Western Australia (Note 3.1);
- resources received free of charge from the State Solicitor's Office (Note 3.1);
- recoups for services provided to Lotterywest of Western Australia, and Racing and Wagering Western Australia (Note 3.1);
- receipts of unclaimed dividends from Racing and Wagering Western Australia (Note 3.3);
- receipts of racing bets levy from Racing and Wagering Western Australia (Note 3.3);
- audit fee payments to the Office of the Auditor General (Note 2.2); and
- payments of video lottery terminals and continuing lottery levy to the Department of Treasury (Note 8.10).

SIGNIFICANT TRANSACTIONS WITH OTHER RELATED ENTITIES

• Superannuation payments to GESB (Note 2.1).

MATERIAL TRANSACTIONS WITH RELATED PARTIES

Outside of normal citizen type transactions with the Commission, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.4 RELATED BODIES

The Commission had no related bodies during the financial year (2024: nil).

8.5 AFFILIATED BODIES

The Commission had no affiliated bodies during the financial year (2024: nil).

8.6 SPECIAL PURPOSE ACCOUNTS

GAMING COMMUNITY TRUST FUND (a)

The Gaming Community Trust Fund comprises winnings from gaming activities that have remained unclaimed for more than 14 months, plus interest income. The fund is held for purposes as recommended by the Trust, and approved by the Minister, for the benefit of the community pursuant to section 109C (2) of the *Gaming and Wagering Commission Act 1987*.

Refer to note 2.3 for further details on the transfer of the Gaming Community Trust Account.

GAMING COMMUNITY TRUST FUND (CONTINUED)

	2025 \$	2024 \$
Balance at start of period	373,379	635,188
Receipts	139,785	315,421
Payments	-	(577,230)
Equity transfer	(513,164)	-
BALANCE AT END OF PERIOD	-	373,379

SPORTS WAGERING ACCOUNT (a)

The Sports Wagering Account holds monies paid by Racing and Wagering Western Australia under section 104 of the *Racing and Wagering Western Australia Act, 2003* and monies appropriated by the Department of Treasury collected from the Point of Consumption Tax introduced in 2019. These monies are held in trust until distributed as directed by the Minister for Sport and Recreation, pursuant to section 110A of the *Gaming and Wagering Commission Act 1987*.

Refer to note 2.3 for further details on the transfer of the Sports Wagering Account.

	2025 \$	2024 \$
Balance at start of period	5,479,032	4,736,891
Receipts	4,578,258	4,914,782
Payments	(2,511,046)	(4,172,641)
Equity transfer	(7,429,531)	-
BALANCE AT END OF PERIOD	116,713	5,479,032

RACING BETS LEVY ACCOUNT (a)

The Racing Bets Levy Account receives monies under section 14A of the *Betting Control Act 1954*. This Account is to be applied for the purposes of making payments to the Western Australian racing industry under the *Betting Control Act 1954*, and outgoings and expenses incurred by the Commission in managing the Account.

Refer to note 2.3 for further details on the transfer of the Racing Bets Levy Account.

	2025 \$	2024 \$
Balance at start of period	537,106	1,151,571
Receipts	58,258,109	110,765,624
Payments	(58,795,215)	(111,380,089)
BALANCE AT END OF PERIOD		537,106

⁽a) Established under section 16(1)(b) of the Financial Management Act 2006.

8.7 RESTRICTED CASH ACCOUNT

PROBLEM GAMBLING SUPPORT FUND

The Problem Gambling Support Fund receive contributions from Lotterywest of Western Australia, Crown Perth Casino, WA Bookmakers' Association, Racing and Wagering Western Australia, and the Commission. The fund is used to provide services for people experiencing gambling harm and to undertake problem gambling related research.

Refer to note 2.3 for further details on the transfer of the Problem Gambling Support Fund.

PROBLEM GAMBLING SUPPORT FUND (CONTINUED)

	2025 \$	2024 \$
Balance at start of period	2,739,185	2,054,222
Receipts	82,337	1,651,661
Payments	(20,713)	(966,698)
Equity transfer	_ (2,800,809)	-
BALANCE AT END OF PERIOD	-	2,739,185

8.8 SECURITY DEPOSITS

SECURITY DEPOSITS

Security deposits represent security deposits received from bookmakers under Section 11E of the *Betting Control Act 1954*, and under the *Gaming and Wagering Act 1987* received from organisations conducting lotteries/raffles as a guarantee of the distribution of prizes, plus interest income.

	2025 \$	2024 \$
Balance at start of period	1,044,358	1,567,546
Receipts	54,610	138,125
Payments	(404,015)	(661,313)
BALANCE AT END OF PERIOD	694,953	1,044,358

Security Deposits Account is not a special purpose account, previously shown as special purpose account on the notes.

Security deposits previously shown as current asset and liability are no longer recognised in the Statement of financial position of the Commission.

Other trust funds previously included in the current liabilities of the Commission are not recognised since it is established that there is no present obligation as at the reporting period.

8.9 REMUNERATION OF AUDITORS

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2025 \$	2024 \$
Auditing the accounts, financial statements, controls, and key performance indicators	131,618	120,750
	131,618	120,750

8.10 ADMINISTERED TRANSACTIONS

8.10.1 VIDEO LOTTERY TERMINALS

	2025 \$	2024 \$
Video lottery terminals	72,363	78,637
	72,363	78,637

The Commission collects 3.25% of the revenue collected by a Video Lottery Terminal under regulation 18AA of the Gaming and Wagering Commission Regulations 1988. The Commission retains 1% to cover the cost of administering Video Lottery Terminals, the remaining 2.25% is collected on behalf of the Government and paid into the Consolidated Fund. The amount reported here as administered revenue represents Government's 2.25% share of this income.

8.10.2 CONTINUING LOTTERY LEVY

	2025 \$	2024 \$
Continuing lottery levy	88,778	99,226
	88,778	99,226

The Commission collects a levy of 3.25% of the face value of Continuing Lottery tickets sold by licensed suppliers. The Commission retains 1% as controlled revenue and remits the remaining 2.25% to the Consolidated Fund. The amount reported here as administered revenue represents Government's 2.25% share of this income.

8.11 SUPPLEMENTARY FINANCIAL INFORMATION

(A) WRITE-OFFS

During the financial year, \$0 was written off the Commission's books under the authority of (2024: \$5,000):

	2025 \$	2024 \$
The accountable authority		
Grant write-off		5,000
	-	5,000

9 Explanatory Statements

This section explains variations in the financial performance of the Commission.

	NOTES
Explanatory statement for controlled operations	9.1

9.1 EXPLANATORY STATEMENT FOR CONTROLLED OPERATIONS

This explanatory section explains variations in the financial performance of the Commission undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2025, and between the actual results for 2025 and 2024 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following (as appropriate):

- 1. Estimate and actual results for the current year
 - Total Cost of Services of the annual estimate for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$15,633,899); and
 - Total Assets of the annual estimate for the Statement of financial position (i.e. 1% of \$19,785,260).
- 2. Actual results between the current year and the previous year:
 - Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$124,740,428); and
 - Total Assets for the previous year for the Statement of financial position (i.e. 1% of \$30,569,469).

9.1.1 STATEMENT OF COMPREHENSIVE INCOME VARIANCES

	VARIANCE NOTES	ESTIMATE 2025 \$	ACTUAL 2025 \$	ACTUAL 2024 \$	VARIANCE BETWEEN ACTUAL AND ESTIMATE \$	VARIANCE BETWEEN ACTUAL RESULTS FOR 2025 AND 2024 \$
Expenses						
Commission members' remuneration		502,832	476,101	417,583	(26,731)	58,518
Expenses related to restricted cash and special purpose accounts	1,A	_	50,849,482	118,348,496	50,849,482	(67,499,014)
Services and contract fees	2,B	15,131,067	11,120,588	5,974,349	(4,010,479)	5,146,239
Depreciation and amortisation	,	-	4,275	-	4,275	4,275
Total cost of services		15,633,899	62,450,446	124,740,428	46,816,547	(62,289,982)
Income						
User charges and fees	3	15,601,914	13,415,741	12,975,880	(2,186,173)	439,861
Revenue related to restricted cash and special	4.4		40.035.460	442 245 005	40.025.460	(54.000.550)
purpose accounts	4,A	-	49,035,468	113,316,026	49,035,468	(64,280,558)
Total income			62,451,209	126,291,906	46,849,295	(63,840,697)
NET COST OF SERVICES		31,985	(763)	(1,551,478)	(32,748)	1,550,715
Income from State Government						
Sports wagering account						
-	5	-	4,200,000	4,100,000	4,200,000	100,000
Problem gambling support fund	5 A	-	4,200,000	4,100,000	4,200,000	100,000
Problem gambling support		- - -	4,200,000 - 118,117		4,200,000 - 118,117	
Problem gambling support fund		- - -	-	900,000	-	(900,000)
Problem gambling support fund Resources received Funds from other public	А	- - - 37,619	-	900,000 82,475	-	(900,000) 35,642
Problem gambling support fund Resources received Funds from other public sector entities	А	- - - 37,619	- 118,117 -	900,000 82,475 353,000	- 118,117 -	(900,000) 35,642 (353,000)
Problem gambling support fund Resources received Funds from other public sector entities Interest income Recoups for services	A	- - 37,619 -	- 118,117 - 410,394	900,000 82,475 353,000 205,312	- 118,117 - 372,775	(900,000) 35,642 (353,000) 205,082
Problem gambling support fund Resources received Funds from other public sector entities Interest income Recoups for services provided Total income from State	A A	_	- 118,117 - 410,394 476,684	900,000 82,475 353,000 205,312 2,167,485	- 118,117 - 372,775 476,684	(900,000) 35,642 (353,000) 205,082 (1,690,801)
Problem gambling support fund Resources received Funds from other public sector entities Interest income Recoups for services provided Total income from State Government	A A	37,619	- 118,117 - 410,394 476,684 5,205,195	900,000 82,475 353,000 205,312 2,167,485 7,808,272	- 118,117 - 372,775 476,684 5,167,576	(900,000) 35,642 (353,000) 205,082 (1,690,801) (2,603,077)

9.1.1 STATEMENT OF COMPREHENSIVE INCOME VARIANCES (CONTINUED)

Major estimate and actual (2025) variance narratives

- 1. Estimates are not prepared for the expenses and revenue related to restricted cash and special purpose accounts since business activities are mainly driven from external sources.
- 2. Following an uplift in the Casino license fee to \$12m in 2023/2024 the Commission have focused on increasing direct FTE on regulatory activities. The Commission budgeted a service fee recoup of \$12.7 m to reflect the FTE and overheads to undertake these activities. Due to the unique expertise and skills required to undertake these activities, additional time was required to fill these positions.
- 3. The variance is due to the amended regulatory fee for RWWA in FY25. The RWWA fee was amended from \$1.48m (as included in the budget) to nil.
- 4. Estimates are not prepared for the expenses and revenue related to restricted cash and special purpose accounts since its business activities are mainly driven from external sources.
- 5. Estimates are not prepared for the Sports Wagering Account.
- **6.** The variance is due to the transfer of Racing Bets Levy Account from the Commission to the Department of Local Government, Sports and Cultural Industries, effective 7 December 2024. Refer to note 2.3 for further detail.

Major actual (2025) and comparative (2024) variance narratives

- **A.** The variance relates to the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account from the Commission to the Department of Local Government, Sports and Cultural Industries, effective 7 December 2024. Refer to note 2.3 for further detail.
- **B.** Following an uplift in the Casino license fee to \$12m in 2023/2024 the Commission have focused on increasing direct FTE on regulatory activities. The Commission budgeted a service fee recoup of \$12.7 m to reflect the FTE and overheads to undertake these activities. Due to the unique expertise and skills required to undertake these activities, additional time was required to fill these positions.

9.1.2 STATEMENT OF FINANCIAL POSITION VARIANCES

	VARIANCE NOTES	ESTIMATE 2025 \$	ACTUAL 2025 \$	ACTUAL 2024 \$	VARIANCE BETWEEN ACTUAL AND ESTIMATE \$	VARIANCE BETWEEN ACTUAL RESULTS FOR 2025 AND 2024 \$
ASSETS						
Current Assets						
Cash and cash equivalents		6,712,035	9,510,667	8,439,507	2,798,632	1,071,160
Restricted cash and cash equivalents		9,832,062	116,713	9,128,703	(9,715,349)	(9,011,990)
Receivables		158,663	150,497	10,001,259	(8,166)	(9,850,762)
Contract assets	1,A	3,082,500	6,168,514	3,000,000	3,086,014	3,168,514
Other assets			18,969	-	18,969	18,969
Total Current Assets		19,785,260	15,965,360	30,569,469	(3,819,900)	(14,604,109)
Non-current Assets Property, plant and equipment		-	30,712	-	30,712	30,712
Total Non-current Assets			30,712	-	30,712	30,712
			·		·	· · · · · · · · · · · · · · · · · · ·
TOTAL ASSETS		19,785,260	15,996,072	30,569,469	(3,789,188)	(14,573,397)
LIABILITIES Current Liabilities						
Payables		1,063,506	2,192,984	11,178,835	1,129,478	(8,985,851)
Total Current Liabilities		1,063,506	2,192,984	11,178,835	1,129,478	(8,985,851)
TOTAL LIABILITIES		1,063,506	2,192,984	11,178,835	1,129,478	(8,985,851)
NET ASSETS		18,721,754	13,803,088	19,390,634	(4,918,666)	(5,587,546)
EQUITY Accumulated surplus/ (deficit)		18,721,754	13,803,088	19,390,634	(4,918,666)	(5,587,546)
TOTAL EQUITY		18,721,754	13,803,088	19,390,634	(4,918,666)	(5,587,546)

Major estimate and actual (2025) variance narratives

1. The variance mainly relates to an increased receivable due to the timing of invoicing for the Casino gaming licence fee during 24-25.

Major actual (2025) and comparative (2024) variance narratives

A. The variance mainly relates to an increased receivable due to the timing of invoicing for the Casino gaming licence fee during 24-25.

9.1.3 STATEMENT OF CASH FLOWS VARIANCES

	VARIANCE NOTES	ESTIMATE 2025 \$	ACTUAL 2025 \$	ACTUAL 2024 \$	VARIANCE BETWEEN ACTUAL AND ESTIMATE \$	VARIANCE BETWEEN ACTUAL RESULTS FOR 2025 AND 2024 \$
Cash flows from State Gover	nment					
Sports wagering account	1	-	4,200,000	4,100,000	4,200,000	100,000
Problem gambling support fund		-	-	900,000	-	(900,000)
Funds from other public sector				252.000		(252.000)
entities		- 27.610	-	353,000	200140	(353,000)
Interest received		37,619	397,767	104,701	360,148	293,066
Net cash provided by State Government		37,619	4,597,767	5,457,701	4,560,148	(859,934)
Cash flows from operating a	ctivities					
Commission members' remuneration		(502,746)	(467,731)	(417,583)	35,015	(50,148)
Payments related to restricted cash and special purpose			(54 554 575)	(447.0074.04)	(64 004 070)	FF 776 000
accounts	2, A	(45 404 066)	(61,321,072)	(117,097,161)	(61,321,072)	55,776,089
Services and contract fees	3, B	(15,131,066)	(8,796,755)	(5,378,201)	6,334,311	(3,418,554)
GST payments on purchases			(1,153,389)	(1,036,992)	(1,153,389)	(116,397)
GST payments to taxation authority	С	-	(6,508,897)	(11,113,498)	(6,508,897)	4,604,601
Receipts		-				-
User charges and fees	4, D	15,519,413	10,526,968	12,955,453	(4,992,445)	(2,428,485)
Receipts related to restricted cash and special purpose accounts	5, A	_	58,487,328	112,497,488	58,487,328	(54,010,160)
GST receipts on sales	C	_	5,848,353	11,229,883	5,848,353	(5,381,530)
GST receipts from taxation authority		_	1,625,090	515,135	1,625,090	1,109,955
Net cash provided by/ (used in) operating activities	,	(114,399)	(1,760,105)	2,154,524	(1,645,706)	(3,914,629)
		(11-1,033)	(1,700,100)	L,10-1,0L-1	(1,0-10,100)	(0,31-1,023)
Cash flows from investing ac Payments	tivities					
Purchase of non-current assets		_	(34,987)	_	(34,987)	(34,987)
Net cash used in investing			(34,307)		(3-7,307)	(34,367)
activities		-	(34,987)	-	(34,987)	(34,987)
Cash flows from financing ac	ctivities					
Payment						
Equity transfer to Department of Local Government, Sport and Cultural Industries			(10.742.505)			
Net cash used in investing			(10,743,505)			_
activities		-	(10,743,505)	-	-	-
Net (decrease)/increase in cash and cash equivalents		(76,780)	(7,940,830)	7,612,225	2,879,455	(4,809,550)
Cash and cash equivalents at the beginning of the period		16,620,877	17,568,210	9,955,985	947,333	7,612,225
CASH AND CASH EQUIVALE THE END OF THE PERIOD	ENTS AT	16,544,097	9,627,380	17,568,210	3,826,788	2,802,675
		,,	-,,	,,	-,,	_,,

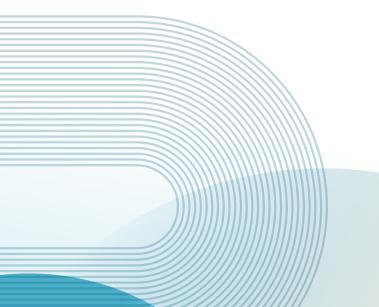
9.1.3 STATEMENT OF CASH FLOWS VARIANCES (CONTINUED)

Major estimate and actual (2025) variance narratives

- 1. Estimates are not prepared for the Sports Wagering Account.
- 2. Estimates are not prepared for the expenses and revenue related to restricted cash and special purpose accounts since its business activities are mainly driven from external sources.
- 3. Actual service and contract fees are lower than estimates due to the delay in recruitment which has resulted in lower recoup from DLGSC. Following an uplift in the Casino license fee to \$12m in 2023/2024 the Commission have focused on increasing direct FTE on regulatory activities. The Commission budgeted a service fee recoup of \$12.7 m to reflect the FTE and overheads to undertake these activities. Due to the unique expertise and skills required to undertake these activities, additional time was required to fill these positions.
- 4. User charges and fees decreased mainly due to the timing of the Casino licence fee invoice payment.
- 5. The variance relates to the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account from the Commission to the Department of Local Government, Sports and Cultural Industries, effective 7 December 2024. Refer to note 2.3 for further detail.

Major actual (2025) and comparative (2024) variance narratives

- **A.** The variance relates to the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account from the Commission to the Department of Local Government, Sports and Cultural Industries, effective 7 December 2024. Refer to note 2.3 for further detail.
- **B.** The variance relates to additional services being provided by DLGSC in the financial year. Following an uplift in the Casino license fee to \$12m in 2023/2024 the Commission have focused on increasing direct FTE on regulatory activities. The Commission budgeted a service fee recoup of \$12.7 m to reflect the FTE and overheads to undertake these activities. Due to the unique expertise and skills required to undertake these activities, additional time was required to fill these positions.
- **C.** The variance relates to reduced GST receipts and payments associated with the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account.
- D. The variance relates primarily to the delayed invoicing for the third quarter of Casino License Fee.



Audited Key Performance Indicators

Certification of key performance indicators

FOR THE REPORTING PERIOD ENDED 30 JUNE 2025

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Gaming and Wagering Commission of Western Australia's performance, and fairly represent the performance of the Gaming and Wagering Commission of Western Australia for the financial year ended 30 June 2025.

Mr Gary Dreibergs Chairperson

Gaming and Wagering Commission

30 September 2025

Mr Colin Murphy

Member

CMurther

Gaming and Wagering Commission

30 September 2025

Detailed information in support of key performance indicators

Outcome Based Management Framework

The linkage between the government goals, outcomes and services to the community are outlined below:

GOVERNMENT GOAL

Strong and sustainable finances: Responsible, achievable, affordable budget management

DESIRED OUTCOME

Provision of lawful gambling activities for the benefit of the public of WA

KEY EFFECTIVENESS INDICATORS

- **1.1** Percentage of unlawful gambling detected in relation to total audits
- **1.2** Number of violation reports/infringement notices issued in relation to casino gaming

SERVICES DELIVERED

- Evaluation and determination of licensing applications
- Conduct of compliance audits and inspections

KEY EFFICIENCY INDICATORS

- 2.1 Cost per gambling certificate/permit issued
- 2.2 Cost per casino employee licence issued
- **2.3** Cost of monitoring the integrity of casino gaming operations over one year
- **2.4** Cost per instance of unlawful gambling
- 2.5 Cost per casino submission received

The Commission's primary function is to administer the law relating to casino gaming, wagering and community gambling.

2024-25 Financial information

The Total Cost of Service (TCoS) for the Commission in 2024-25 is \$11,600,964. This is comprised of all direct (e.g. operational) and indirect (e.g. overheads) costs for the Commission.

The 2024–25 TCoS is 25 percent lower than the 2024–25 target and 79 percent higher than the 2023–24 actual. This is attributed to both:

- An uplift in funding received (i.e. uplift in the 2024-25 Casino Licence Fee to \$12m); and
- The cost of regulatory activities being undertaken by the Commission that do not form part of the quantitative data reported (for example, regulatory activities that are not an audit or inspection).

The significant increase in the TCoS has affected the calculation of all efficiency indicators for 2024–25.

Effectiveness Indicators

Key effectiveness indicators provide information on the extent to which the identified desired outcomes have been achieved.

The Commission's gaming and wagering functions include ensuring legislative compliance and overseeing the licensing of gambling operators. This involves conducting probity checks, as well as managing ongoing licensing requirements, audits, and inspections.

There are two key effectiveness indicators for the Commission, which measure the extent to which the desired outcome has been achieved. Each is discussed in detail in this section.

EFFECTIVENESS INDICATOR 1.1: Percentage of unlawful gambling detected in relation to total audits

This indicator measures the Commission's effectiveness in maintaining the integrity of lawful gaming and wagering activities via the detection of unlawful gambling related activities.

The result for this indicator is derived by dividing the number of unlawful activities detected by the total number of audits and/or inspections conducted. This includes audit and inspection activities related to wagering, casino gaming, community gaming and lotteries.

Number of unlawful activities detected

Total number of audits

% of unlawful gambling *100= detected in relation to total audits

1.1 PERCENTAGE OF UNLAWFUL GAMBLING DETECTED IN RELATION TO TOTAL AUDITS

2021–22	2022–23	2023-24	2024–25	2024–25	VARIATION FROM TARGET
ACTUAL	ACTUAL	ACTUAL	TARGET	ACTUAL	
0.42%	1.44%	2.34%	0.89%	1.40%	+57%

Comment on variance:

- In 2024–25, 6,928 audits, inspections, investigations and assessments were conducted, which is 38 percent higher than the target (5,032). This is comprised of 525 audits/inspections for wagering, 4,898 for casino gaming, 406 for community gaming and 1,099 Lotterywest verifications. Activity counts for 2024–25 were also 10 percent higher than the 6,318 delivered in 2023-24.
- During the year, 97 unlawful activities were detected. This is more than double the target of 45.
- In 2024-25, the percentage of unlawful gaming detected (1.40 percent) was higher than the Target (0.89 percent). This was due to the combined effect of increased audits and inspections through the targeted casino regulatory audit and inspection program as well as a higher than expected number of unlawful activities detected. This result continues to reflect the Commission's effectiveness in detecting unlawful
- The number of unlawful activities detected was lower in 2024-25 (97) compared to 2023-24 (148), which suggests improved compliance with regulatory requirements by licensed entities.

EFFECTIVENESS INDICATOR 1.2: Number of violation reports/infringement notices issued in relation to casino gaming

This indicator reflects the number of casino gaming violation reports and infringement notices issued to casino licensee and licensed employees.

1.2 NUMBER OF VIOLATION REPORTS/ INFRINGEMENT NOTICES ISSUED IN RELATION TO CASINO GAMING

2021–22 ACTUAL	2022–23 ACTUAL	2023–24 ACTUAL	2024–25 TARGET	2024-25 ACTUAL	VARIATION FROM TARGET
3	5	2	5	0	-5

Comment on variance:

In 2024-25, there were no violation reports and/or infringement notices issued in relation to the casino
licensee or licensed casino employees. This was lower than the Target (five). Throughout the year, the
Commission prioritised the implementation of appropriate regulatory mechanisms to identify potential
breaches by the casino licensee or its employees. This included, but was not limited to, the issuance of
caution notices and the evaluation of the licensee's ongoing suitability. These efforts were complemented by
an enhanced program of regulatory audits and inspections.

Efficiency indicators

Key efficiency indicators relate services to the level of resource inputs required to deliver them. All efficiency indicators illustrate the average cost per service. They reflect the total cost, including overheads, of conducting the Commission's activities. The cost of the service is then divided by the quantity of activities achieved.

The specific licensing requirements imposed by the Commission provide increased certainty about the quality and integrity of the lawful gambling and regulating unlawful gambling. Compliance activities support this work by ensuring that regulated entities comply with the relevant legislation. The Commission develops policy and provides regulatory approvals for various aspects of wagering, community gaming, casino gaming and gambling including the game rules and associated procedures to ensure that the licensed entities of gaming and wagering activities provide consistent and fair outcomes in accordance with the conditions of their approval.

EFFICIENCY INDICATOR 2.1: Cost per gambling certificate/permit issued

DESCRIPTION

Licensing services are delivered to assess and verify the suitability of persons, facilities, equipment, systems, controls and activities to ensure the integrity of gambling operations in Western Australia. The average cost per gambling certificate/permit issued measures the Commission's efficiency in determining applications.

CALCULATION

This indicator is calculated by dividing the cost allocation for the activity by the number of certificates and permits issued.



2.1 COST PER GAMBLING CERTIFICATE/PERMIT ISSUED

2021–22 ACTUAL	2022–23 ACTUAL	2023-24 ACTUAL	2024–25 TARGET	2024–25 ACTUAL	VARIATION FROM TARGET
\$698	\$707	\$608	\$1,576	\$1,156	-27%

Comment on variance:

• In 2024-25, the cost per gambling certificate or permit issued (\$1,156) was 27 percent lower than Target (\$1,576), reflecting efficiency of the licensing service. This was driven by 25 percent lower than projected expenditure. Applications received and issued was 2 percent higher than the Target (2,022 compared with the Target of 1,980).

EFFICIENCY INDICATOR 2.2: Cost per casino employee licence issued

DESCRIPTION

The Commission is responsible for ensuring that key personnel are suitable by issuing licences for casino employees. The average cost per casino employee licence issued measures the efficiency with which the application assessment is carried out.

CALCULATION

This indicator is calculated by dividing the cost allocation for the activity by the number of licences issued. Employees of the casino are licensed by the Commission in accordance with the provisions of the *Casino Control (Burswood Island) (Licensing of Employees) Regulations 1985.*



2.2 COST PER CASINO EMPLOYEE LICENCE ISSUED

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024–25 TARGET	2024–25 ACTUAL	VARIATION FROM TARGET
\$1,265	\$1,533	\$1,979	\$3,650	\$3,906	+7%

Comment on variance:

 The 2024–25 result of \$3,906 is materially consistent with the 2024–25 Target (\$3,650). New applications or renewals of casino employee licences are dependent upon the workforce structure of the casino licensee.
 The number of licences issued in 2024-25 was lower than the Target (399 compared to the Target of 570).
 The costs were also lower than Target.

EFFICIENCY INDICATOR 2.3: Cost of monitoring the integrity of casino gaming operations over one year

DESCRIPTION

The Commission undertakes a systematic program of compliance activities to ensure gaming is delivered in accordance with the agreed rules, and with adequate controls to maintain compliance with legislative requirements. Audits and inspections are carried out in the casino on individual gaming machines, tables, personnel. Audits are also carried out to ensure regulated entities' financial systems and processes are correctly accounting for taxable casino revenue.

Regulatory activities may be undertaken in response to suspected non-compliance, complaints from the public or intelligence from law enforcement or other regulatory bodies. Breaches can be detected and result in violation or infringement notices being issued or other enforcement action due to the Commission's efforts to monitor obligations against legislation, directions, approved manuals, approved rules and licence conditions. They can also be detected and result in enforcement action through the Commission's monitoring of significant event notifications and date-based obligations. Enforcement action may result from the disclosure of information or reports to the Commission related to the operations and management of the casino.

This indicator demonstrates the efficiency with which casino compliance activities are conducted over the reporting year.

CALCULATION

This indicator is calculated by dividing the cost allocation for the activity by the number of violations or infringement notices issued to the casino licensee or licensed employees.

Cost of Service

casino violations or infringement notices detected

Cost of monitoring the integrity of casino gaming operations over one year

2.3 COST OF MONITORING THE INTEGRITY OF CASINO GAMING OPERATIONS OVER ONE YEAR

2021–2 ACTU		2023-24 ACTUAL	2024–25 TARGET	2024-25 ACTUAL	VARIATION FROM TARGET
\$377,9	71 \$327,122	\$830,987	\$805,195	\$3,016,373	+275%

Comment on variance:

In 2024-25, the cost of monitoring the integrity of casino gaming operations (\$3,016,373) was significantly higher than the Target (\$805,195) due to no violation reports and/or infringement notices being issued to the casino operator or licensed casino employees during the financial year. The Commission's focus during 2024–25 was on the use of appropriate regulatory mechanisms to identify breaches by the casino licensee or its employees (including but not limited to the issuing of caution notices and the process to assess the suitability of the casino licensee) and an increased regulatory audit and inspection program.

EFFICIENCY INDICATOR 2.4: Cost per instance of unlawful gambling

DESCRIPTION

The Commission is responsible for undertaking compliance activities to ensure that gambling activities are conducted in accordance with the Act. In all circumstances, inspections may be carried out as part of an audit schedule or on an ad hoc basis, in response to presenting circumstances. Inspections may identify breaches that warrant enforcement action. Investigators conduct investigations into potential contraventions of obligations and look at issues that go beyond routine non-compliance.

Investigations may be undertaken in response to suspected non-compliance. This may arise from outcomes of licensing, audit and inspection activities, complaints from the public or intelligence from law enforcement and other regulatory bodies.

This indicator demonstrates the efficiency with which compliance and investigation activities are undertaken.

CALCULATION

This indicator is calculated by dividing the cost allocation with the number of unlawful gambling breaches detected.

Cost of Service	_ Cost per instance of unlawful
# unlawful gambling breaches detected	gambling

2.4 COST PER INSTANCE OF UNLAWFUL GAMBLING DETECTED

2021–22	2022–23	2023–24	2024–25	2024–25	VARIATION FROM TARGET
ACTUAL	ACTUAL	ACTUAL	TARGET	ACTUAL	
\$85,044	\$24,534	\$17,075	\$150,974	\$46,645	-69%

Comment on variance:

In 2024-25, the cost per instance of unlawful gambling detected (\$46,645) was significantly lower than
the Target (\$150,974), reflecting efficiency of the regulatory function. An increased focus on delivering the
targeted regulatory audit and inspection program also contributed to detecting an increased number of
unlawful gambling activities. This resulted in more than double the target number of instances of unlawful
gambling detected (97 compared with the Target of 40). An overall 25 percent reduction in total expenditure
across the Total Cost of Services also contributed to the result.

EFFICIENCY INDICATOR 2.5: Cost per casino submission received

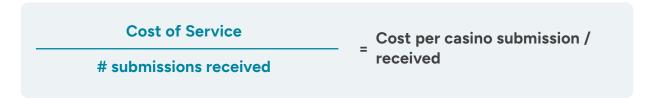
DESCRIPTION

Gaming regulatory submissions (Casino submissions) include:

- casino directions, amendments to the casino directions, casino manuals, approval for new games and associated rules, approval of systems, hardware and software and casino game rule changes;
- requests related to the Resort Complex including development and gazettal of the casino gaming licensed area and new/amended leases within the casino complex such as for retail outlets, restaurants and bars;
- · investigations;
- · implementation of the Perth Casino Royal Commission recommendations relevant to the Commission; and
- suitability of the casino licensee.

CALCULATION

This indicator is calculated by dividing the cost allocation with the number of submissions received.

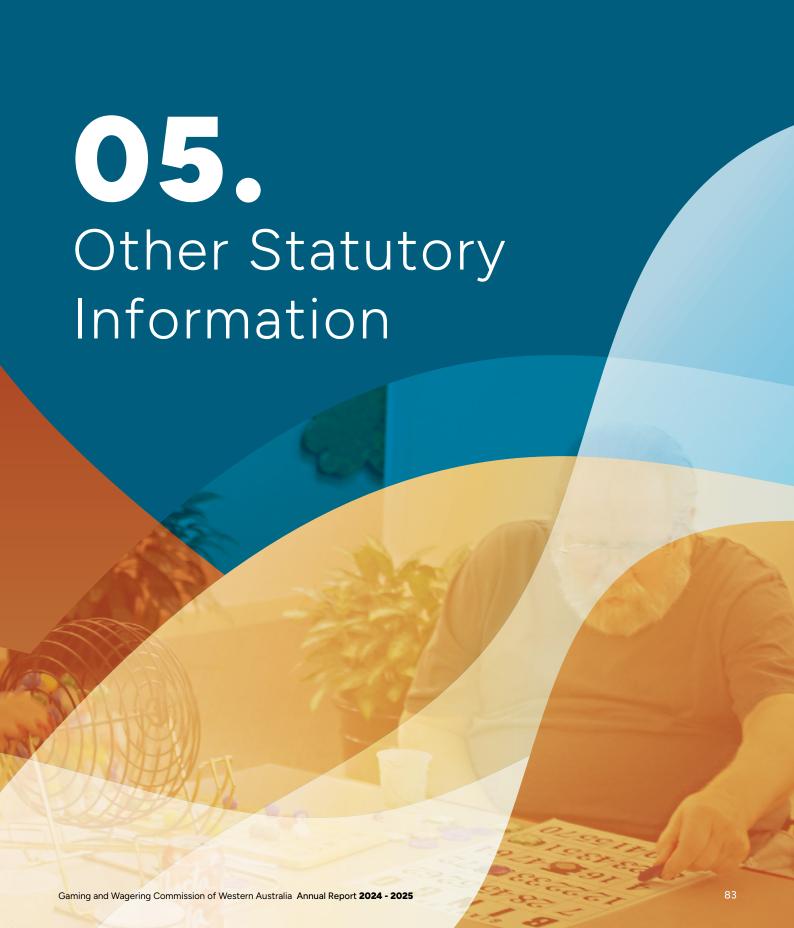


2.5 COST PER CASINO SUBMISSION RECEIVED

2021–22 ACTUAL	2022–23 ACTUAL	2023-24 ACTUAL		2024-25 ACTUAL	VARIATION FROM TARGET
\$397	\$559	\$1,072	\$3,637	\$2,477	-32%

Comment on variance:

• In 2024-25, the cost per casino submission received (\$2,477) was 32 percent lower than Target (\$3,637). Requests for regulatory approvals are initiated by the casino licensee and are relevant to the management and operation of the Perth casino and the resort complex. This result is driven by slightly higher than forecast number of casino submissions considered by the Commission (66 compared with the Target of 60) and 25 percent lower total expenditure across the Total Cost of Services.



Ministerial Directions

Treasurer's Instruction 8(3)

There were no Ministerial Directions received in 2024–25.

Section 48 of GWC Act

In accordance with section 48 of the GWC Act the Minister for Racing and Gaming may direct the Commission to issue a permit authorising the conduct of a specified gaming activity in connection with a special occasion.

On 14 April 2025, the Minister directed the Commission to issue 39 two-up permits for ANZAC Day 2025 to:

- 36 sub branches of the Returned Service League of Australia (WA Branch)
- Yarloop Volunteer Bushfire Brigade
- Waroona Bowling & Social Club (Inc)
- Naval Association of Australia Rockingham City Sub-Section Inc.

The approval also waived the requirement for an application fee and the submission of financial returns.

Other Financial Disclosures

Pricing policies of services provided

The Commission reviews its fees and charges annually in accordance with the Government's guidelines on the costing and pricing of Government services.

In setting fees, the Commission recognises that notfor-profit organisations and charitable bodies form a large part of the Commission's customer base. Fees for services under the respective regulations should not pose a barrier to entry for those organisations attempting to raise funds through lawful gambling activities.

On 16 October 2024, the Racing and Gaming Regulations Amendment (Fees and Charges) Regulations 2024 amended the:

- Betting Control Regulations 1978;
- Casino Control (Burswood Island) (Licensing of Employees) Regulations 1985;
- Casino Control Regulations 1999;
- Gaming and Wagering Commission Regulations 1988; and
- RWWA Regulations 2003.

to increase gaming, casino and wagering licensing fees and charges, which came into effect on 1 January 2025. The Commission's fees and charges for the reporting period are available on the <u>Department of Local Government, Industry Regulation and Safety webpage</u> under Racing, Gaming and Liquor.

Capital works

There were no capital works undertaken by the Commission during 2024-25.

Additional reporting and legal requirements

The Commission does not employ staff but has an agreement, in accordance with section 18 of the GWC Act, with DLGSC that relates to functions carried out on behalf of the Commission by employees of DLGSC. Accordingly, the Commission does not report on compliance with the following:

- Occupational safety health and injury management;
- WA multicultural Policy framework;
- Substantive Equality;
- · Disability Access and Inclusion Plan outcomes;
- Compliance with public sector standards and ethical codes;
- Record Keeping Plan; and
- Workforce inclusiveness requirements.

Relevant information on these requirements is contained in the DLGSC Annual Report.

Other Legal Requirements

Acts of Grace

There were no act of grace (and ex gratia) payments during the year.

Unauthorised use of credit cards

There were no instances of unauthorised use of credit cards during the year.

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission must report on any expenditure incurred for advertising, market research, polling, direct mail and media advertising. Total expenditure for 2024-25 is provided in Table 10.

Table 10: Expenditure on advertising, market research, polling, direct mail and media advertising in 2024-25

EXPENDITURE	ORGANISATION	AMOUNT	TOTAL
Advertising (Public notices)		\$5,542.96	\$5,542.96
Market research		nil	nil
Polling		nil	nil
Direct mail		nil	nil
	Initiative Media Australia Pty Ltd	\$458.87	
Media advertising	Thryv Australia Pty Ltd (Yellowpages)	\$182.08	
	The West Australia	\$840.58	\$1,481.53
		GRAND TOTAL	\$7,024.49

Government Policy Requirements

Commission and Committee Remuneration

GAMING AND WAGERING COMMISSION

Members are remunerated for their participation on the Commission. The remuneration is set by the Minister for Racing and Gaming on the advice of the Public Sector Commissioner as per section 13 of the GWC Act.

Details of period of membership and remuneration is provided in Table 11.

Table 11: Remuneration for Gaming and Wagering Commission members in 2024-25

POSITION TITLE	MEMBER NAME	TYPE OF REMUNERATION	PERIOD OF MEMBERSHIP	GROSS/ACTUAL REMUNERATION FOR 2024-25 ⁽¹⁾
Chairperson	Gary Dreibergs	Annual	01/07/2024 – 30/06/2025	\$215,257
Deputy Chairperson	Ms Katie Hodson- Thomas	Annual	01/07/2024 – 30/06/2025	\$41,953
Member	Mr Colin Murphy	Annual	01/07/2024 – 30/06/2025	\$41,953
Member	Mr Michael Sarquis	Annual	01/07/2024 – 30/06/2025	\$41,953
Member	Ms Helen Creed	Annual	01/07/2024 – 30/06/2025	\$41,953
Member	Mr Sam Buckeridge	Annual	01/07/2024 – 30/06/2025	\$41,953
Member	Deirdre O'Donnell	Annual	01/07/2024 – 16/07/25	\$1,929

Salary/sitting fee, paid proportionally across the financial year according to period of membership excluding superannuation.

GAMING COMMUNITY TRUST

Members are remunerated for their participation on the Gaming Community Trust. The remuneration is set by the Minister for Racing and Gaming on the advice of the Public Sector Commissioner as per section 109D(8) of the GWC Act. The Gaming Community Trust is paid sitting fees per meeting. Public servants are not remunerated in accordance with Premier's Circular 2025/15 State Government Boards and Committees.

On 7 December 2024, upon proclamation of the GLA Act, the responsibility for Gaming Community Trust was transferred to the Department. Details of period of membership and remuneration is to 6 December 2024 is provided in Table 12.

Table 12: Remuneration for Gaming Community Trust members in 2024-25

POSITION TITLE	MEMBER NAME	TYPE OF REMUNERATION	PERIOD OF MEMBERSHIP	BASE SALARY/ SITTING FEES	GROSS/ACTUAL REMUNERATION FOR 2024-25
Ex officio Chairperson	Mr Gary Dreibergs	Not Applicable	01/07/24 - 06/02/2025	Not Applicable	Not Applicable
Member	Ms Kelly Townson	Per meeting	01/07/2024 – 30/06/2025	Part/whole day fee ⁽¹⁾	Declined remuneration
Member	Dr Jurgen Bröhmer	Per meeting	1/07/2024 – 26/06/2025	Part/whole day fee ⁽¹⁾	Nil
Member	Ms Linda Savage	Per meeting	01/07/2024 – 26/06/2025	Part/whole day fee ⁽¹⁾	Nil
Member	Ms Rebecca Adam	Per meeting	01/07/2024 – 26/06/2025	Part/whole day fee ⁽¹⁾	Nil

^{1.} From 14 March 2024, the sitting fee is \$251 per day (under 4 hours) and \$385 per day (over 4 hours).

Availability in other formats

This publication can be made available in alternative formats.
The report is available in PDF format at www.lgirs.wa.gov.au.

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