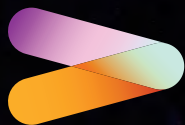




Department of
Local Government, Sport
and Cultural Industries



Annual Report

2024-25



TIME • RONE installation view, The Art Gallery of Western Australia, 2024. Image courtesy of The Art Gallery of Western Australia. Artwork © RONE. Photo by Rift Photography.



Acknowledgement of Country and peoples

Ngalang kwerl DLGSC, ngalak Aboriginal boodja-k warniny wer nyininy. Ngalak kaaditj bandang Aboriginal moort nijda marawar koomba koort boodja-k nyininy, yeyi baal kwerl Western Australia.

Koora, yeyi, boordakan, nidja Aboriginal boodja wer kep, kalyakoorl. Ngalak djinang noonan moorditj nagolak wer kaadadjiny, ngalang koort baal moorart. Ngalak koodakarn ngalang dandjoo warniny.

Ngalak kaadatj bandang Aboriginal bridiya nidja nyininy wer boodja-k kaaradjiny.

DLGSC acknowledges the Aboriginal people throughout Western Australia as the Traditional Owners and Custodians of the lands, waters, and communities in which we operate.

DLGSC is committed to developing strong working relationships with Aboriginal people and is proud to celebrate the cultural diversity, strength and resilience of Aboriginal people, and is deeply grateful for the contributions they make to the State of Western Australia.

We pay our respects to all Aboriginal people and their cultures, and to Elders past and present.



Statement of compliance

Hon Rita Saffioti BBus MLA

Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation

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 Department of Local Government, Sport and Cultural Industries 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*.



Chad Anderson

Director General

Department of Creative Industries, Tourism and Sport

16 September 2025

About this report

The DLGSC 2024-25 Annual Report describes the performance, operation and services provided during the past 12 months of Parliament, the portfolio Ministers, stakeholders and the wider community.

The report has been prepared according to the parliamentary reporting and legislative requirements and is arranged as follows:

Agency achievements

An overview of major projects and community and sector impact from across the agency.

Agency performance

A summary of DLGSC's performance against agreed financial and service delivery outcomes. This section includes DLGSC's performance against key performance indicators and financial statements.

Disclosures and compliance

Reports on governance, public accountability, financial management, information management, people management and equity and diversity.

Final DLGSC Annual Report

On 31 March 2025, the Premier of Western Australia, the Hon Roger Cook MLA, announced targeted reforms to the public sector. Effective 1 July 2025, DLGSC was renamed the Department of Creative Industries, Tourism and Sport (CITS), reflecting the portfolios of Creative Industries, Tourism, Sport and Recreation, and Multicultural Interests. Responsibilities related to Local Government and Racing, Gaming and Liquor were moved from DLGSC to the re-shaped Department of Local Government, Industry Regulation and Safety (LGIRS).

Accordingly, this is the final DLGSC Annual Report. Many of DLGSC's goals and functions will continue in both CITS and LGIRS. As a result, the present tense is sometimes used throughout this report.

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Director General's Foreword

As I reflect on
the last 12 months,
I am incredibly
proud of what
we have achieved

The 2024-25 reporting year marks a significant chapter in the life of the Department of Local Government, Sport and Cultural Industries (DLGSC). It is with great pride that I present the department's final annual report, acknowledging its enduring legacy and the department's transition as part of the 2025 public sector reform.

The public sector reform has been designed to establish concentrated centres of public sector expertise and to strengthen collaboration across all levels of government. As part of the reform, DLGSC has been renamed the Department of Creative Industries, Tourism and Sport (CITS), reflecting the portfolios of Creative Industries, Tourism, Sport and Recreation, and Multicultural Interests.

I would like to warmly congratulate Chad Anderson on his appointment as the inaugural Director General of CITS, from 4 August 2025. Mr Anderson brings a wealth of experience in policy, strategic investment and stakeholder engagement, and I am confident he will lead the new department with vision and integrity. I wish Mr Anderson and CITS the very best as they carry forward the important work of championing creativity, culture and community vibrancy in Western Australia (WA).

The department's responsibilities in relation to local government and racing, gaming and liquor have been moved to the re-shaped Department of Local Government, Industry Regulation and Safety (LGIRS) and I am excited to lead the department as Director General in this new era.

As I reflect on the past 12 months, I am incredibly proud of what we have achieved. As a government agency, we have a large remit and strive to have a big impact across WA. Working together and across sectors, the department has worked hard at fostering social cohesion, creating cultural vibrancy, helping to grow the WA economy and encouraging healthy living.

This year, we have invested in initiatives to ensure connected communities through Sport and Recreation (page 32) and Creative Industries (page 42) as well as Aboriginal and Culturally and Linguistically Diverse communities (page 69). This year, I was excited to see a number of major and capital projects progress. These include the Aboriginal Cultural Centre plan which will see a dedicated place of cultural celebration, learning and enterprise for Aboriginal people in WA. During 2024-25 a site was selected for the project, in partnership with Whadjuk Noongar Elders, and project planning is progressing. Once finished, this will be an important place for connecting communities.

Significant progress was made on the Perth Film Studios (PFS). Four sound stages are nearing completion, and construction of workshops and office building are on track. The PFS will be WA's first ever dedicated screen production facility and will provide new jobs and attract larger national and international projects to the State.

Stage 2 of the Sam Kerr Football Centre is also proceeding and will consist of 2 additional natural turf playing fields, as well as sports lighting, shade, fencing and landscaping. The project design has been finalised, and work has now commenced with the opportunity for future expansion.

Planning work has also commenced for both the Art Gallery of Western Australia Redevelopment and Malaga Sports Precinct.

In the past 12 months, extensive work has been completed to streamline processes and modernise outdated conventions for Liquor, Gaming and Local Government, ensuring prosperous industries and sectors. These reforms will improve transparency and reduce regulatory duplication. The extensive review of the Director of Liquor Licensing policies has seen a reduction in policies from 54 to 14, eliminating outdated requirements and streamlining processes. This work has been welcomed by the industry and has supported growth in the hospitality and retail liquor sectors, as well as harm minimisation outcomes for the wider community.

This includes bringing various penalties in the Act to present day values to reduce anti-social behaviour. Following a successful 2-year trial of the Banned Drinkers Register (BDR), the Liquor Control Amendment Bill 2025 also intends to remove the BDR's sunset clause to establish it as an ongoing register.

We've
streamlined
liquor policies
making it
easier to do
business in WA

In January 2025, DLGSC established the Cross-Sector Triage and Concierge Team (CSTT) in order to make it easier to do business in WA. This was endorsed by the Council of Regulators.

The CSTT is working to progress WA Government priorities, including the improvement of the quality and accessibility of licensing information to support a more efficient approvals process, developing reporting mechanisms to improve transparency around approval timeframes, and creating and maintaining central coordination systems to strengthen collaboration.

In addition, the recent local government reforms include various provisions to enable local governments in the regions to share resources, including chief executive officers, senior staff and shared audit, risk and improvement committees. This includes the introduction of the new Local Government Inspector which will strengthen the oversight of all 139 local governments.

The Inspector will also be able to assign monitors to proactively work within local governments to resolve issues before they escalate. New laws will also increase penalties associated with breaches of the *Local Government Act 1995*. All the work being done as part of our reform agenda will bring significant benefits to the people of WA and will continue in 2025-26.

This year the Premier Hon Roger Cook launched Creative WA – the State’s 10-year vision to grow and sustain WA’s creative ecosystem. This strategy lays the foundation for a thriving, diverse and creative industry that delivers cultural, social and economic outcomes for WA. This will help ensure a prosperous creative sector with a lasting legacy.

Healthy living remains a priority for the department, with more than \$27 million invested in WA sporting organisations in 2024-25, helping to increase participation, build capacity, as well as fund high performance and integrity initiatives. One of the things I have enjoyed most about being part of DLGSC, is our ability to enhance people’s lives, encouraging inclusivity and a more vibrant, connected and engaged community through the delivery of programs and grants. One such example is the KidSport program, which has issued more than 360,000 sporting vouchers since 2011, equating to \$60 million in funding. Sport has such significant value in our community, from health and wellbeing to social belonging and fostering strong communities. These vouchers, which have increased in value, have provided access to sport for thousands of children across WA.

Internally, the department has been committed to ensuring effective operations and a thriving workforce. DLGSC has implemented internal reforms relating to budgeting, workforce planning, risk management and staff development.

The 5-year Strategic Plan, which was launched in June 2024, and the Workforce and Diversity Plan 2024-2029, which launched in November 2024, is setting the strategic direction for workforce capability and inclusivity. I’m proud of the work undertaken which evidences our ongoing commitment to transformation, continuous improvement and to ensuring we have a strong and diverse workforce which reflects the communities we work for.

As we close this chapter on DLGSC, I thank all staff for their professionalism and commitment to delivering exceptional service throughout a time of structural change. The transition has been handled with care, and I am confident that the expertise, capability and community focus of our people will continue to strengthen public service delivery into the future.

It is important to acknowledge and thank the many stakeholders who have worked alongside us in the Australian, State and local governments, industry partners, volunteers, peak bodies, artists, cultural leaders and community organisations. Your contributions have been invaluable in helping us amplify local voices and deliver outcomes that matter to people across WA.

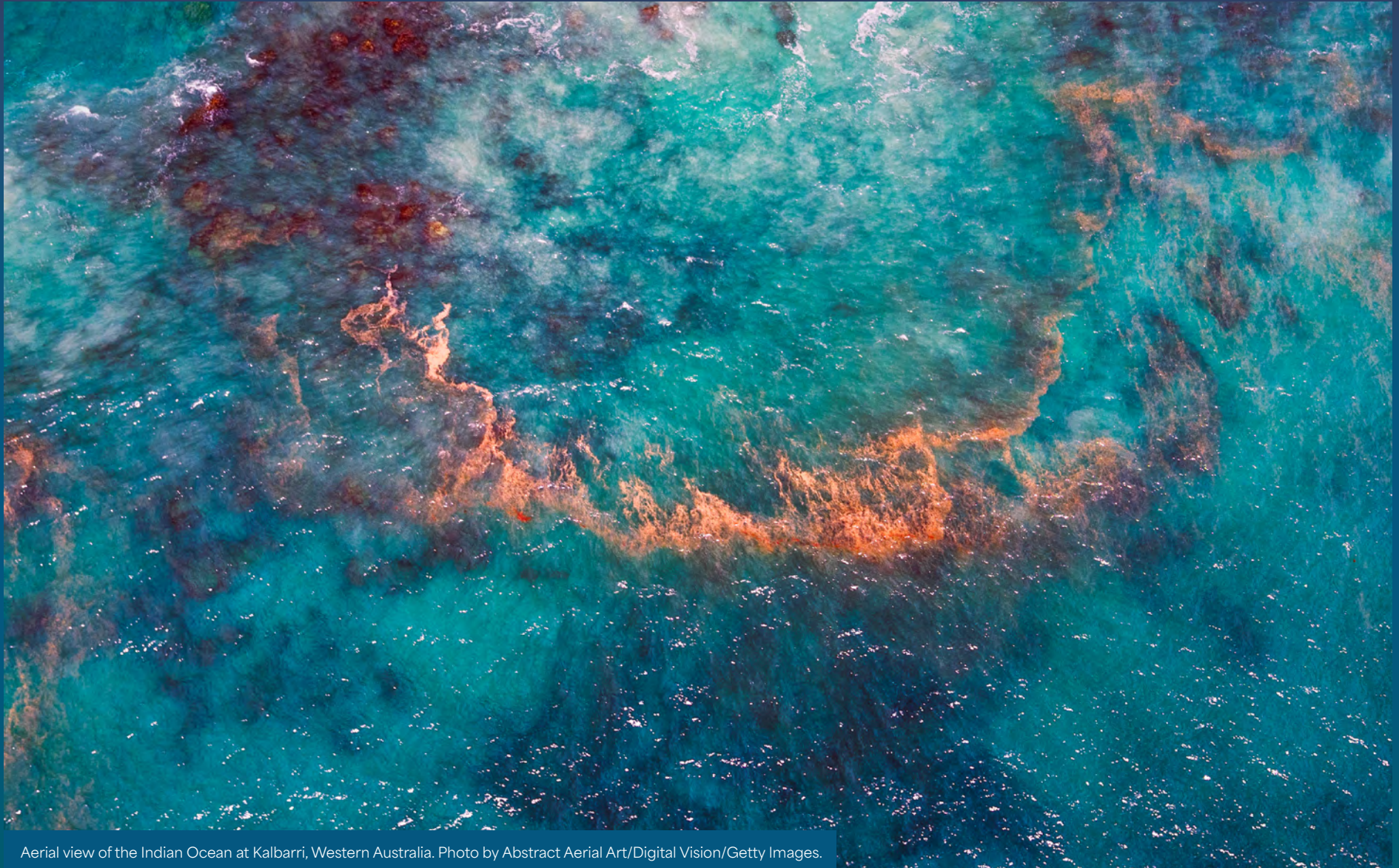
While this is our final annual report, the work and values of the department endure. I look forward to seeing the outcomes of our initiatives continue to benefit Western Australians, whether through stronger sporting pathways, revitalised cultural infrastructure, thriving film and TV industry, or improved local governance.

DLGSC has always been about people. We’ve worked to ensure that every Western Australian, regardless of location, language, culture, or background can connect, participate and thrive. That’s a legacy worth celebrating.



Lanie Chopping
Director General

Department of Local Government,
Sport and Cultural Industries



Aerial view of the Indian Ocean at Kalbarri, Western Australia. Photo by Abstract Aerial Art/Digital Vision/Getty Images.



Arklow Trail Network, near Collie. Photo by Frances Andrijich, courtesy of Tourism Western Australia.



01

Agency overview

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Agency overview

In 2024-25, DLGSC worked in close collaboration with the WA Government, community organisations, local governments, peak bodies and other stakeholders to realise its vision for WA to be celebrated as the best place to live in Australia.

The department's work supports the development of a cohesive, prosperous, vibrant and healthy community. This work has been delivered through policy, funding, advice and services spanning multicultural interests, creative industries, local government, Aboriginal affairs, sport and recreation, and the regulation of racing, gaming and liquor.

DLGSC promoted multiculturalism through the **Office of Multicultural Interests**, building stronger communities by enabling social inclusion and cultural diversity. It provided funding, advice and community engagement to support WA's identity as an inclusive and vibrant multicultural society.

In **Creative Industries**, the department contributed to a sustainable and resilient creative, cultural and arts sector by providing funding and grants, progressing infrastructure projects, and delivering research, policy and sector support.

DLGSC supports the **local government** sector through capacity-building programs, funding, legislation and regulatory reform to ensure local governments are capable, accountable and community focused.

The department maintains the integrity of lawful **racing, gaming and liquor** activities through regulatory oversight, policy reform, licensing, and the delivery of digital systems to support responsible industry development.

Sport and recreation activities in WA have been strengthened through strategic investment in participation, governance, events, high-performance, development pathways, infrastructure and community initiatives. The department removes barriers to entry, supports volunteers, and provides recreation opportunities through its statewide network of camps, regional offices and grant programs.

Aboriginal History WA has provided research services to support Aboriginal people in accessing personal and family records. The department also contributes to cross-government initiatives to support Aboriginal and Torres Strait Islander communities and cultural development.

In addition to its program delivery, DLGSC has led the planning, funding and maintenance of major cultural and sporting infrastructure. It also oversaw the **State Records Office** and led the development of the **Aboriginal Cultural Centre**.

All functions are supported by a strong internal framework of corporate, strategic and executive services, ensuring effective and efficient delivery across portfolios.

Public sector reform 2025

From 1 July 2025, as part of the WA Government's public sector reform agenda, DLGSC was renamed the Department of Creative Industries, Tourism and Sport (CITS). This change reflects a new focus on the portfolios of Creative Industries, Tourism, Sport and Recreation, and Multicultural Interests.

Responsibilities for local government and racing, gaming and liquor, including support for the Gaming and Wagering Commission (GWC), transitioned to the reshaped Department of Local Government, Industry Regulation and Safety (LGIRS).

Tourism WA and the Tourism Investment Delivery Division have been transferred from the Department of Jobs, Tourism, Science and Innovation to CITS, creating stronger alignment across the tourism and cultural portfolios.

DLGSC played a key role in facilitating a smooth transition in the lead-up to this change, including the identification of staff transfers, governance realignment and business continuity planning.



Photo by Kokkai Ng/E+/Getty Images.

Executive leadership

As at 30 June 2025, the department was led by Director General Lanie Chopping, deputy directors general and executive directors across a range of diverse portfolios.

Director General*	Lanie Chopping
Deputy Director General, Management and Coordination*	Erin Gauntlett
Deputy Director General, Sport and Recreation and Infrastructure Services*	Marcelyn Nicolaou
Deputy Director General, Capability and Performance*	Ludisha Kalasopatan
Executive Director, Aboriginal Cultural Centre	Shelagh Magadza
Executive Director, Corporate Services*	Liam Carren
Executive Director, Creative Industries*	Nikki Miller
Executive Director, Finance / Chief Financial Officer*	Daniel Norman
Executive Director, Local Government – Legislation and Projects	Ethan Redshaw
Executive Director, Local Government* – Support and Compliance	Laura Hunter
Executive Director, Major and Capital Projects	Clint Klymovich
Executive Director, Office of Multicultural Interests*	Kate Rowlands
Executive Director, Racing, Gaming and Liquor*	Tim Fraser
Executive Director, Regulatory Reform	Jennifer Shelton
Executive Director, Sport and Recreation*	Jacqui Jashari
Executive Director, State Archivist, State Records Office	Damian Shepherd
Executive Director, Strategic Policy, Program and Asset Management*	Audrey Formentin
Executive Director, Strategic Projects and Reform	Kim Lazenby
Executive Director, Strategy and Performance Accountability*	Neta Gill

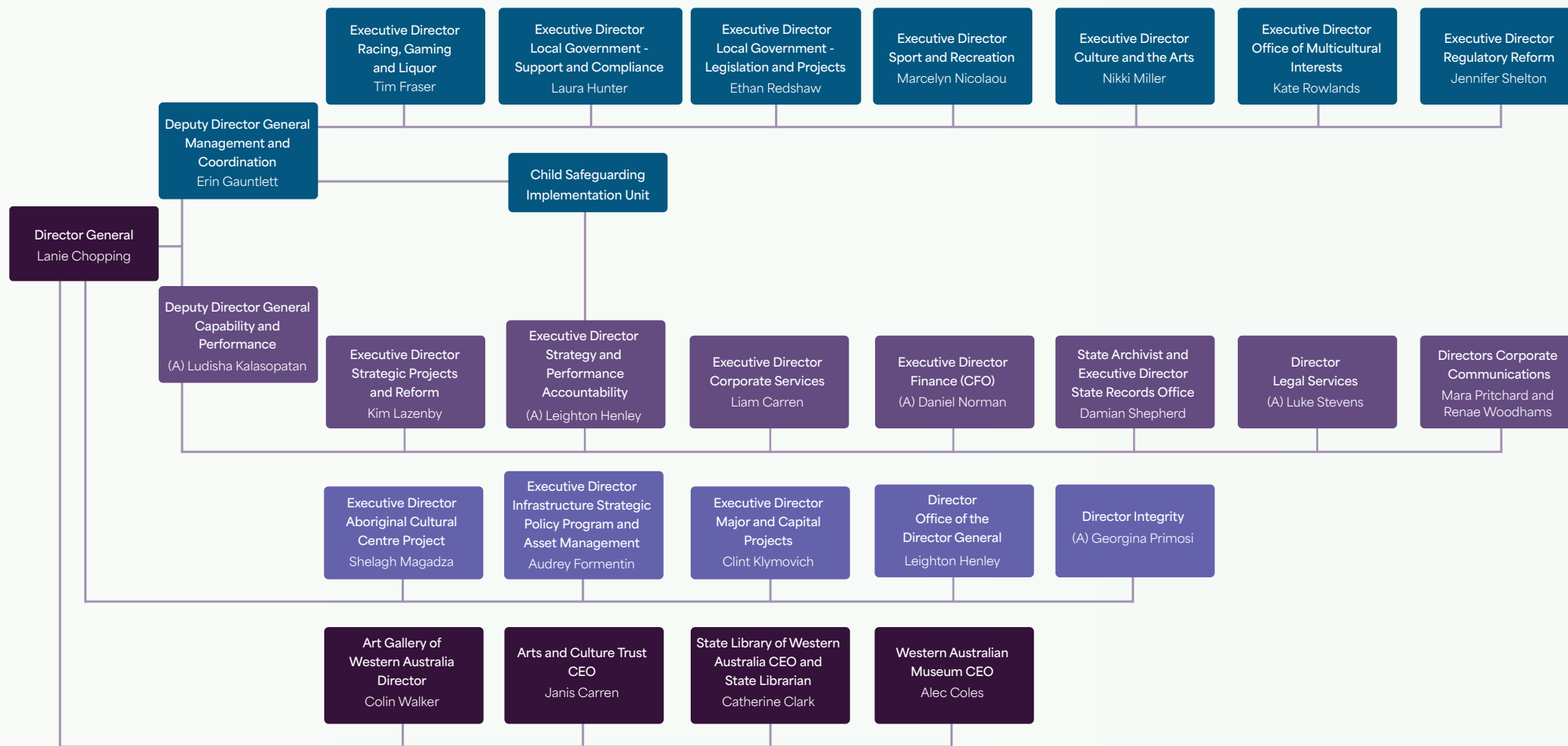
* Signifies this position was also a member of the Corporate Executive committee, chaired by the Director General.



Corporate Executive committee: (L-R) Neta Gill, Audrey Formentin, Tim Fraser, Laura Hunter, Nikki Miller, Ludisha Kalasopatan, Liam Carren, Lanie Chopping, Kate Rowlands, Marcelyn Nicolaou, Jacqui Jashari, Ethan Redshaw, Daniel Norman, Erin Gauntlett.

Organisational structure

This organisational structure was in place up to 3 June 2025, when a temporary structure was put in place to support the transition to CITS and LGIRS.



Responsible Ministers

DLGSC was established on 1 July 2017 under the *Public Sector Management Act 1994*. In 2024–25, prior to the State election held on 8 March 2025, the department was responsible to the following Ministers:



Hon David Templeman
Dip Tchg BEd MLA

In his roles as Minister for
Culture and the Arts;
Sport and Recreation.



Hon Dr Tony Buti
BPE (Hons), DipEd, MIR, LLB
(Hons), DPhil MLA

In his roles as Minister for
Aboriginal Affairs;
Multicultural Interests.



Hon Paul Papalia
CSC MLA

In his role as Minister for
Racing and Gaming.



Hon Hannah Beazley
BA MLA

In her role as Minister for
Local Government.

Following the 2025 State election, DLGSC reported to the following Ministers:



Hon Hannah Beazley
BA MLA

In her role as Minister for
Local Government.



Hon Rita Saffioti
BBus MLA

In her role as Minister for
Sport and Recreation.



Hon Simone McGurk
BA (Arts) BA (Comms) MLA

In her role as Minister for
Creative Industries.



Hon Dr Tony Buti
BPE (Hons), DipEd, MIR, LLB
(Hons), DPhil MLA

In his roles as Minister for
Aboriginal Affairs;
Multicultural Interests.



Hon Paul Papalia
CSC MLA

In his role as Minister for
Racing and Gaming.

Administered legislation

DLGSC is the agency principally assisting the relevant Minister for the following legislation as of 30 June 2025:

- *Art Gallery Act 1959*
- *Arts and Culture Trust Act 2021*
- *Caravan Parks and Caravan Grounds Act 1995*
- *Cat Act 2011*
- *City of Perth Act 2016*
- *Combat Sports Act 1987*
- *Control of Vehicles (Off-road Areas) Act 1978*
- *Dog Act 1976*
- *Gaming and Betting (Contracts and Securities) Act 1985*
- *Library Board of Western Australian Act 1951*
- *Liquor Control Act 1988*
- *Local Government (Miscellaneous Provisions) Act 1960*
- *Local Government Act 1995*
- *Major Events (Aerial Advertising) Act 2009*
- *Museum Act 1969*
- *Racing and Wagering Western Australia Act 2003*
- *Racing Bets Levy Act 2009*
- *Racing Penalties (Appeals) Act 1990*
- *Racing Restriction Act 2003*
- *South Fremantle Oil Installations Pipeline Act 1948*
- *Sports Drug Testing Act 2001*
- *State Records Act 2000*
- *Sunset Reserve Transformation Act 2014*

- *The Western Australian Turf Club Act 1892*
- *Western Australian Greyhound Racing Association Act 1981*
- *Western Australian Trotting Association Act 1946*
- *Western Australian Turf Club (Property) Act 1944*

The Gaming and Wagering Commission of Western Australia:

- *Betting Control Act 1954*
- *Casino (Burswood Island) Agreement Act 1985*
- *Casino Control Act 1984*
- *Gaming and Wagering Commission (Continuing Lotteries Levy) Act 2000*
- *Gaming and Wagering Commission Act 1987*
- *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 Metropolitan Cemeteries Board:

- *Cemeteries Act 1986*

Entities within the portfolio

DLGSC assists the following portfolio entities in principally assisting the relevant Minister for the following legislation as of 30 June 2025:

The Library Board of Western Australia:

- *Legal Deposit Act 2012*

The Western Australian Local Government Grants Commission:

- *Local Government Grants Act 1978*

The Western Australian Museum:

- *Maritime Archaeology Act 1973*

The Western Australian Sports Centre Trust (VenuesWest):

- *Western Australian Sports Centre Trust Act 1986*

Governing legislation

In performing its functions, DLGSC is compliant with relevant law, including, but not limited to:

- *Auditor General Act 2006*
- *Corruption, Crime and Misconduct Act 2003*
- *Disability Services Act 1993*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Minimum Conditions of Employment Act 1993*
- *Privacy and Responsible Information Sharing Act 2024*
- *Procurement Act 2020*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Superannuation Act 2000*
- *Western Australian Jobs Act 2017*
- *Workers Compensation and Injury Management Act 2023*
- *Work Health and Safety Act 2020*

The department also works closely with associated commissions and boards in meeting the obligations of these legislative frameworks.

Cultural statutory authorities

DLGSC supports 4 cultural statutory authorities in their delivery of rich cultural experiences and access to arts across WA. The department provides essential shared services including asset management, digital and technology support, financial management, and corporate services to these organisations.

The **State Library of Western Australia** (SLWA) enriches the lives of Western Australians by treasuring their stories, buildings, preserving and sharing physical and digital collections for education and recreation, while reflecting the State's rich heritage, diversity and history. The Library Board of Western Australia was established under the *Library Board of Western Australia Act 1951*, and this Act was amended in 1955 to include the management of SLWA.

The **Western Australian Museum** houses WA's scientific and cultural collection, making WA's natural and social heritage accessible and engaging through research, exhibitions and public programs. The museum is a statutory authority established under section 7 of the *WA Museum Act 1969*.



Visitors to *Hello, this is Sam Lovell* exhibition at the State Library of Western Australia. Photo by Miles Noel.



The Great Kimberley Wilderness experience at the Western Australian Maritime Museum. Photo by Luke Riley Creative. Courtesy of the Western Australian Museum.

The **Arts and Culture Trust** (ACT) manages, cares for and develops WA's cultural assets for future generations. The ACT can also develop its own productions and use its venues for an expanded range of artistic, cultural, recreational or educational purposes. The ACT is a statutory authority established under section 7 of the *Arts and Culture Trust Act 2021*.

The **Art Gallery of Western Australia** (AGWA) is WA's State-owned art gallery, providing access to local, national and world-class art for the community. The AGWA is unique in the breadth of art that it holds and is committed to loaning this work to other institutions within Australia and beyond. The AGWA is a statutory authority established under section 5 of the *Art Gallery Act 1959*.



State of Play at the Studio Underground, State Theatre Centre of WA, 2025.
Photo by Danika Zuks.



Henry Roy - Impossible Island installation view, The Art Gallery of Western Australia, 2024.
Image courtesy of The Art Gallery of Western Australia. With kind permission of the artist.
© Henry Roy. Photo: Rebecca Mansell.

Other entities supported by DLGSC

DLGSC supports a range of statutory entities and office holders in the delivery of local government, creative industries and sport and recreation services to the community.

The department provides corporate and operational services to these groups and has continued a program of service level agreement revision and reform for the various statutory entities enabled by DLGSC.

Judicial/semi-judicial

The **Liquor Commission** is established under section 8 of the *Liquor Control Act 1988*, to provide a flexible system to review the decisions of the Director of Liquor Licensing. Executive and administrative support is provided by DLGSC.

The **Local Government Standards Panel** is established under section 5.122 and Schedule 5.1 of the *Local Government Act 1995*. It provides a complaints system whereby certain alleged misconduct by council members can be reviewed. Executive and administrative support is provided by DLGSC.

The **Racing Penalties Appeal Tribunal (RPAT)** is established under section 4 of the *Racing Penalties (Appeals) Act 1990*. The RPAT is established to confer jurisdiction in respect to appeals against penalties imposed in disciplinary proceedings arising from, or in relation to, the conduct of thoroughbred racing, harness racing and greyhound racing and for related purposes. Executive and administrative support is provided by DLGSC.

The **Office of Independent Monitor** was established under section 21J of the *Casino Control Act 1984* following the Final Report of the Perth Casino Royal Commission (PCRC), which outlined a pathway for Crown Casino Perth to establish its suitability to hold a casino license after 2 years of remediation. The Independent Monitor has statutory functions relating to the oversight of remediation of the management and operation of Burswood Casino and reports to the Minister for Racing and Gaming and the GWC on the progress and efficacy of the remediation. Staff and administrative support, including financial management, is provided by DLGSC. The Independent Monitor provided a final report to the Minister and GWC on 31 January 2025.

Following the expiry of the remediation period and the provision of the final report, the Office of the Independent Monitor is no longer in operation.

Regulatory

The **Combat Sports Commission (CSC)** is established under section 4 of the *Combat Sports Act 1987*. The CSC regulates combat sports within WA and formulates recommended standards, specifications, codes of conduct and guidelines in combat sports. Executive and administrative support, including financial management, is provided by DLGSC.

The **Gaming and Wagering Commission** is established under section 4 of the *Gaming and Wagering Commission Act 1987* (GWC Act) and is responsible for regulating the conduct of gaming and wagering in WA. Executive support is provided by the Office of the GWC. Corporate, licensing, compliance and policy support is provided by DLGSC.

The **State Records Commission** is established under the terms of part 8 of the *State Records Act 2000*. It establishes principles and standards for State records and archives and monitors the operation of and compliance with the *State Records Act 2000*. The Commission also enquires into alleged breaches of the *State Records Act 2000*. DLGSC provides facilities and services to support the Commission through the State Records Office and other arrangements under a service level agreement.



The Bell Tower, Perth. Photo by Allan Baxter/The Image Bank/ Getty Images.

Advisory

The **Control of Vehicles (Off-road Areas) Act Advisory Committee** is a statutory body established under section 17 of the *Control of Vehicles (Off-road Areas) Act 1978*. The Advisory Committee's general duty is to advise the Minister on matters relating to the use of land by vehicles, as to private and other land to which it is proposed that the provisions of the *Control of Vehicles (Off-road Areas) Act 1978* should be applied or to which such provisions do apply, and as to such other matters as are referred to the committee by the Minister. Executive and administrative support is provided by DLGSC.

The **Local Government Advisory Board** is established under section 2.44 and Schedule 2.5 of the *Local Government Act 1995*, the board assesses proposals for changes to district boundaries, wards and representation structures. It is supported by DLGSC through administrative and secretariat services.

The **WA Local Government Grants Commission** is a statutory body established under section 4 of the *Local Government Grants Act 1978*. It makes recommendations to the Minister for Local Government regarding the allocation of the Commonwealth Government's financial assistance grants to WA's 137 local governments and the 2 Indian Ocean Territories. Executive and administrative support is provided by DLGSC.

Other

The **Gaming Community Trust** is established under section 109D of the *Gaming and Wagering Commission Act*. It provides advice and makes recommendations to the Minister for Racing and Gaming on the distribution of funds and grants for the general benefit of the community. Executive and administrative support is provided by DLGSC.

The **Problem Gambling Support Services Committee** brings together representatives from the gambling industry and government to address the social and economic issues that result from problem gambling in WA. Executive and administrative support is provided by DLGSC.

The **Swan Bells Foundation Incorporated** is established under the *Associations Incorporation Act 2015*. It manages the Bell Tower and the promotion and development of bell ringing in WA. Accounting and administrative support is provided by DLGSC.

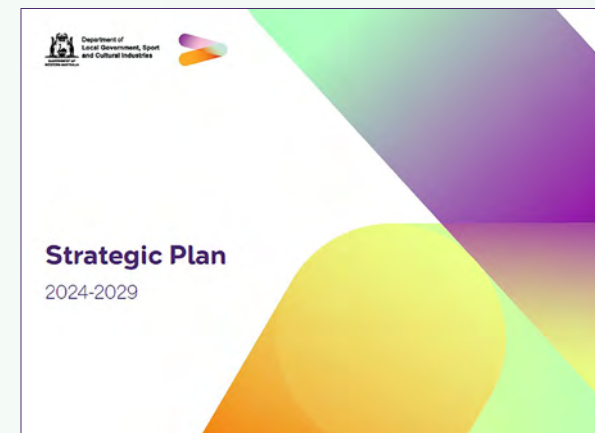
Strategic Plan 2024-2029

The department's strategic direction in 2024-25 was guided by the DLGSC Strategic Plan 2024-2029, which outlines the department's purpose, vision and priorities for serving the WA community. The plan supports the delivery of WA Government commitments by focusing on initiatives that foster social cohesion, cultural vibrancy, economic growth and healthy living.

The department's **5 priority areas** are ensuring:

-  **connected communities**
-  **prosperous industries and sectors**
-  **healthy living**
-  **effective operations**
-  **thriving workforce.**

Progress against these priorities was evident across the department's work, from infrastructure delivery and regulatory reform to program design and community engagement.



Our purpose

To foster a cohesive,
prosperous, vibrant and healthy
Western Australian community

Our vision

Western Australia is
celebrated as the best
place to live in Australia

Our mission

To lead the public sector in
community-focused delivery with
a high performing organisation
and thriving workforce

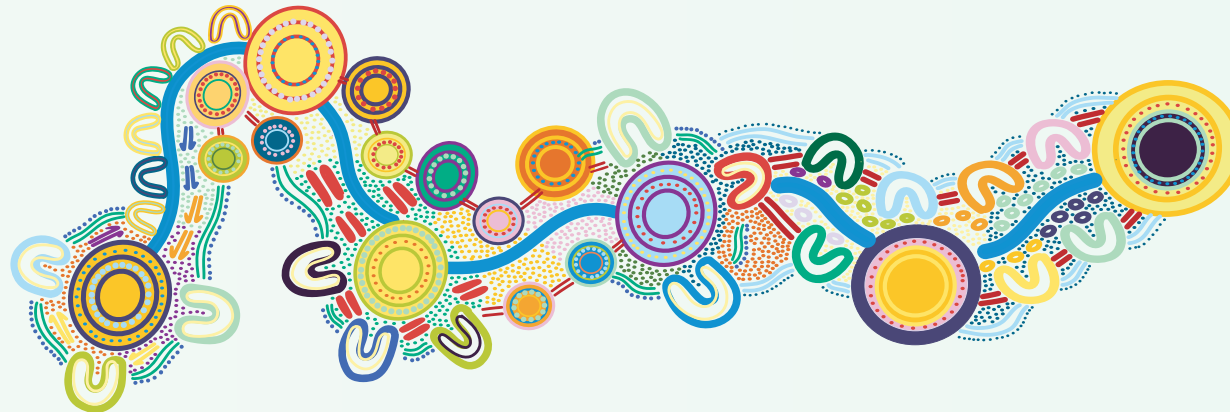
Reconciliation Action Plan

In 2024-25, DLGSC progressed its reconciliation journey through the implementation of its Reflect Reconciliation Action Plan (RAP). The RAP provided a structured framework for building stronger relationships with Aboriginal and Torres Strait Islander peoples, promoting respect and creating meaningful opportunities.

The RAP Working Group, chaired by the Deputy Director General, Capability and Performance, led this work across the agency. The group met 6 times during the year and drove several key initiatives, including tailoring a cultural competency program for senior leaders and Corporate Executive members.

As part of the RAP, the department reviewed its HR policies and procedures to assess anti-discrimination provisions and identify future areas of focus. Of the 46 RAP deliverables, 35 were completed in this financial year. The remaining deliverables are being reviewed and, where appropriate, will be incorporated into an Innovate RAP.

The next phase will focus on strengthening relationships with and empowering Aboriginal and Torres Strait Islander people, and piloting strategies for further reconciliation commitments.



DLGSC Reconciliation Action Plan artwork *Connection* by Connie Clinch.

Election commitments

Following the March 2025 State election, DLGSC was assigned responsibility for delivering 703 election commitments, representing a total investment of \$414.3 million.

These commitments include initiatives and facilities to increase participation in sport and recreation, liquor reform, major capital works projects, competitive grant programs and community grants. Delivery of these commitments commenced from 1 July 2025, and all election commitment grants will be administered in line with the Western Australian Grants Administration Guidelines 2025, DLGSC Grants Administration Framework, and divisional Grants Administration Guidelines.

To support this significant body of work, the department has strengthened internal delivery capability through the establishment of a dedicated Project Management Office, improving the Financial Assistance Agreements, the development of improved reporting processes and the creation of the Election Commitment Delivery Committee to oversee implementation.

These changes reinforce the department's role as a trusted delivery partner for government priorities and outcomes in communities across WA.



Terracotta Warriors: Legacy of the First Emperor exhibition at the Western Australian Museum Boola Bardip. Photo by Luke Riley Creative. Courtesy of the Western Australian Museum.







02

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3 Waters Running Festival, Bunbury, April 2025. Photo by Daniela Tommasi Photography.

Sport and Recreation

DLGSC provides strategic leadership and support for the sport and active recreation sector. The department is dedicated to promoting active lifestyles and engaging with WA communities by providing funding and advice to more than 100 State sporting associations (SSAs), State active recreation organisations, peak bodies, community groups and local governments.

In 2024–25, DLGSC provided \$59.7 million in total funding through 410 grants to support participation, high performance, events, development pathways, club development, integrity and inclusion in sport and recreation activities.

As part of this funding, more than \$26 million was invested in providing 255 grants to WA sporting organisations, helping to increase participation, build capacity, as well as fund high performance, events and integrity initiatives.

This includes a \$11.3 million investment for SSAs and peak bodies to deliver strategic and operational plans. More than \$2 million was allocated to sporting organisations to plan, secure and host international and national sporting events in Perth and regional areas. In addition, \$8.6 million from the Sport Lotteries Account has supported the operations of the Western Australian Institute of Sport (WAIS).

This funding also supports the WA Women’s National League teams, ensuring their participation in national league competitions. Under the Sport Lotteries Account funding, SSAs received more than \$565,000 to deliver initiatives for coaches and officials to develop reciprocal athlete training with Asian countries including Indonesia, China, Malaysia, Singapore, Japan and India.

In 2024-25, the Sports Wagering Account distributed \$6.1 million to support initiatives such as inclusive participation programs, regional youth engagement, outdoor recreation and community events. More than \$711,000 was allocated to sport and recreation organisations to secure and host mass participation events and \$682,798 allotted to regional organisations to deliver sporting programs which support at-risk-youth during the school holidays via the Community Place Based Grant scheme.

In addition, more than \$25 million was provided from other funding sources, in operational support to 13 key organisations including WAIS, Hockey WA, the Western Australian Football Commission, Perth Glory Football Club, the Rugby World Cup Legacy Project and Nature Play WA.



SSAs

2024-25, census

753,372 Members

33,469 Coaches

17,587 Officials

1.59 million

Total participants



\$59.7 million

Total funding through 410 grants

KidSport is an initiative to reduce the financial barriers to participate in community sport for low-income families by providing funding to eligible children aged 5 to 18 years. The program has been expanded and the value of the voucher has increased.



Since 2011:

360,000 Vouchers

130,000 Children

3,000 Organisations



\$60 million funding

Since its inception in 2011, KidSport has issued over 360,000 vouchers to more than 130,000 WA children, totaling \$60 million in funding across 3,000 organisations.

In 2024-25, the program expanded to include the cost of uniforms, equipment and the special consideration pathway, to support even more families.

This year the KidSport Regional Pools Program provided free pool entry for KidSport children and expanded to include 47 pools across 42 local governments.



Photo by Johnny Craig/E+/Getty Images.



Photo by Witthaya Prasongsin/Moment/Getty Images.

The Industry Investment Program provides funding and organisational support to enable the delivery of quality sport and active recreation opportunities. DLGSC works closely with SSAs, sport and active recreation organisations (SAROs) and peak bodies in an advisory capacity. Key areas of support include governance and planning, regional delivery, clubs, coaches and officials, participation and membership, integrity as well as financial and risk management.

In 2024-25, the Industry Investment Program provided \$8.2 million to 89 SSAs through the Sport Lotteries Account, and \$210,000 was invested in 6 active State recreation organisations via the Sports Wagering Account. An additional \$1.6 million supported 22 SSAs to grow participation in regional areas through the Regional Servicing Grants Program.

The Inclusive Participation Program provides financial support to engage low participation groups by creating inclusive, accessible, safe and welcoming sport and recreation opportunities.

More than \$1 million was awarded to 9 organisations

These projects engage people living with disability, Aboriginal people, seniors, women and girls, as well as Culturally and Linguistically Diverse (CaLD) groups in sport and recreation.

Two of these projects have been awarded 3 State and national awards for inclusion and diversity. The WA All Abilities Football Association was awarded the 2024 Disability and Access Inclusion Award at the Chamber of Commerce and Industry WA - Diversity and Inclusion Awards and was the 2025 winner of the Inclusive Volunteering Award in the 2025 WA Volunteer of the Year Awards. Thriving in Motion was awarded the Most Inclusive and Diverse Program in the 2024 AusActive National Awards.

The Outdoor Active Recreation Participation Program supports organisations to deliver accessible outdoor recreation opportunities that increase participation and help people to develop important life skills. In November 2024, 15 organisations around the State were collectively provided more than \$493,000.

Projects were varied and included a focus on paddling, ocean swimming, guided rides, wind foiling, keelboat sailing and the upskilling of instructors to develop skills on how to support people with disabilities in surfing.

The WA Hiking Participation Grants encourages more community members to become involved, offering the opportunity to learn new skills and leadership development. In November 2024, 12 organisations were awarded \$252,000, including projects which have a direct impact on people with disability, Aboriginal people, women and girls, young people, families and seniors. Activities include trail running, adaptive hiking, bushwalking events and encouraging regular participation in hiking across various trails across the State.



A happy participant in the Mighty Jarrah Trail Run, Dwellingup, September 2024. Photo by Daniela Tommasi Photography.

Over the past year, DLGSC has continued to provide affordable, quality outdoor recreational opportunities through 5 recreation camps located in Albany, Hillarys, Coogee, Bicton and Orange Grove. The camps have provided 86,951 overnight stays and recorded 144,275 recreation activity participations, equating to over 216,000 hours of physical activity. The majority of camps (over 58 per cent), are used by schools and tertiary institutions. Camps also played a vital role in workforce training and leadership development in the outdoor sector.

Camps 2024-25

1,209 Bookings

86,951 Overnight stays

144,275 Recreation activity participations

216,000 Physical activity hours

\$4.8 million revenue



Bickley Outdoor Recreation Camp raft making program, Orange Grove.



Camp Quararup Open Day, Princess Royal Harbour, Albany.

The Wheatbelt regional office evaluated the Wheatbelt Provision of Community Sport project, a joint initiative by DLGSC, WA Football, Country Football WA, Netball WA and Hockey WA. The evaluation engaged 232 people and found that winter sport participation has increased by 12 per cent and 3 new netball clubs have been created in the region during 2024-25.

In the Great Southern, the regional office commemorated the 25th anniversary of the Mike Stidwell Medal, which recognises outstanding contributions to volunteers in sport administration. 90 guests attended the event and celebrated the enduring spirit of volunteerism. The Mike Stidwell Medal was awarded to Kevin Theyer who volunteers at Albany Speedway Club.

In 2024-25, the South West region launched a Volunteer Lifeguard Program, and the Shire of Bridgetown-Greenbushes and Shire of Collie trained 15 local community members to become pool supervisors.

The program will continue in 2025-26 with the Shire of Augusta-Margaret River allocated funding to upskill local aquatics staff and create career pathways for local high school students.



Olympics Unleashed, Sally Hunter and Kaitlin Nobbs, City of Mandurah Swimming Club, November 2024.

In the Pilbara, the annual Regional Sports Awards honoured exceptional local athletes, coaches, volunteers and clubs across the 4 major towns. These awards provide meaningful recognition of the efforts of individuals and groups in the Pilbara.

The Regional Athlete Support Program was allocated \$1.6 million to provide support to high performing athletes and coaches in regional WA to help them reach their sporting goals. In 2024-25, scholarships across 31 sports were awarded to 344 athletes.

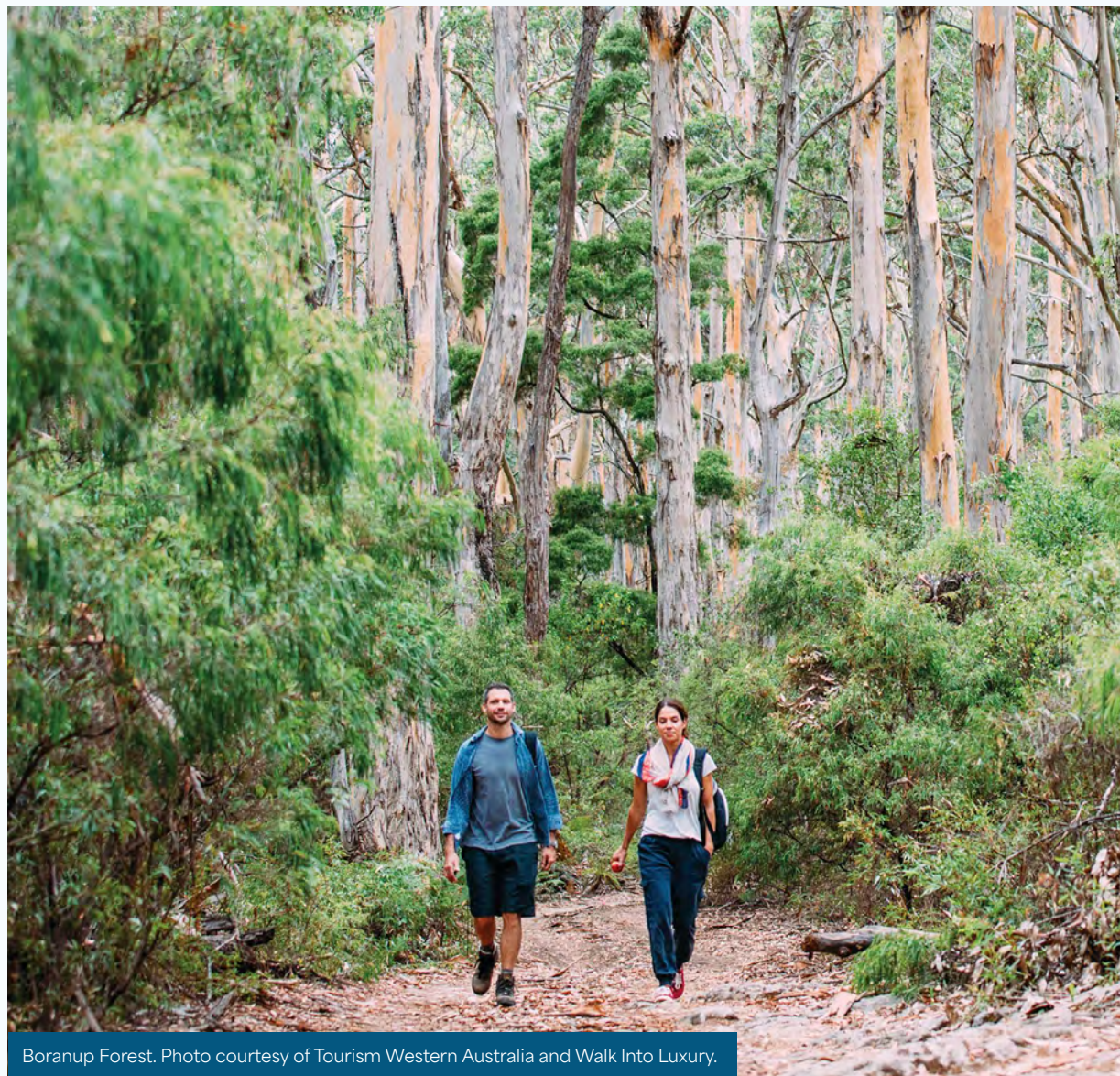
Olympians visited regional schools through the Olympics Unleashed Program, delivering more than 40 sessions across the Kimberley, Mid West, Peel and Great Southern, reaching 1,800 participants and inspiring youth through sport.

The department also delivered 8 specialist coaching visits to Christmas Island and Cocos (Keeling) Island through its service delivery arrangement with the Australian Government. These visits, coordinated through the Great Southern office, contributed to strong local engagement and upskilling of volunteers in remote island communities. Coaches were engaged through SSAs to deliver programs in rugby, athletics, cricket, basketball, soccer, and volleyball.

WA has been successful in securing the rights to host the World Trails Conference in 2026. This will be the first time the conference has been held in the southern hemisphere and is anticipated to attract 500 delegates from around the world. The conference is funded by DLGSC, the Department of Biodiversity, Conservation and Attractions (DBCA) and Tourism WA, whilst Outdoors WA will lead the planning and delivery.

DLGSC will fund 7 new trail projects

On 16 May 2025, DLGSC successfully hosted the WA Trails Forum in Mandurah, in partnership with DBCA, the City of Mandurah and the Peel Development Commission. Through the Community Trails Planning Grants Program, DLGSC will fund 7 new trail projects aligned to the WA Strategic Trails Blueprint 2022-2027, contributing to local tourism and regional economic development.



Boranup Forest. Photo courtesy of Tourism Western Australia and Walk Into Luxury.

The WA Government launched the new Community Use of School Sporting Facilities Program. The \$10 million program aims to increase the use of public school sporting facilities throughout the State. The program received 66 applications across 2 funding rounds. Schools across regional and metropolitan WA applied for funding to support upgrades to ovals, hard courts, lighting and equipment that would enhance their use by community sporting groups outside of school hours.

WAIS will receive additional recurrent funding, totalling \$20.8 million from 2023-24 to 2027-28 to support the organisation's current business requirements. The WA Government has also provided \$620,000 over 2 years for the period to support and contribute to the establishment of a WA Para Hub. An increase in funding will support the implementation of the WAIS 2032+ strategic plan Nurturing High Performance, which aims to support athletes, and ensure good governance and culture on approach to the Green and Gold Runway and the Brisbane Olympics and Paralympics in 2032.



Photo courtesy of the Department of Education Western Australia.



WA Institute of Sport (WAIS), Mount Claremont. Photo courtesy of WAIS.







Sarah McKenzie with WAYJO's Monday Night Orchestra at the Liberty Theatre, Perth 2024. Photo by Josh Wells.

Creative Industries

Following the State election in March 2025, the Culture and Arts portfolio was renamed Creative Industries. The Creative Industries division works in partnership with industry stakeholders and WA Government agencies to create strong employment and economic growth for the WA creative industries.

This work aims to improve the livability and vibrancy of cities, regions and neighbourhoods, as well as attracting workers to areas in which they are needed and creating opportunities for economic development and employment growth for Aboriginal people and communities.

Creative Industries invests in the sector by providing grants to arts organisations, supporting artists, including targeted support for the arts in regional communities and Aboriginal and Torres Strait Islander artists, developing creative learning programs, supporting cultural programs and assisting with touring opportunities to ensure cultural experiences around WA.

Creative WA: A 10 year vision to grow and sustain our creative ecosystem was launched by the Premier, the Hon Roger Cook MLA, in December 2024. Developed through extensive consultation involving industry leaders, Elders, young people and regional voices, the strategy reflects a united commitment to a more vibrant, inclusive and economically resilient creative sector.

Creative WA priorities are to strengthen the sector, share stories and celebrate places, and increase access and participation for all Western Australians. These are underpinned by guiding principles of creativity, partnerships, and equity.

The vision spotlights key communities including young people, First Nations peoples, and those living in regional and outer metropolitan areas without excluding others. It brings together cross-government initiatives and encourages collaboration across sectors to ensure long-term impact and sustainability. Creative WA lays the foundation for a thriving, diverse and creative ecosystem that delivers cultural, social and economic outcomes for WA.

The WA Government supported 35 small to medium arts, cultural and creative sector organisations to the value of more than \$13.2 million in 2024–25, through the Arts Organisation Investment Program. The open and competitive multiyear funding program invests in a portfolio of organisations while enabling them to generate additional revenue through the box office, sponsorship, and partnerships. These organisations play a critical role in presenting high-quality arts and cultural experiences across the State, creating employment opportunities and contributing to economic development.



Arts Organisations Investment Program

35 Organisations

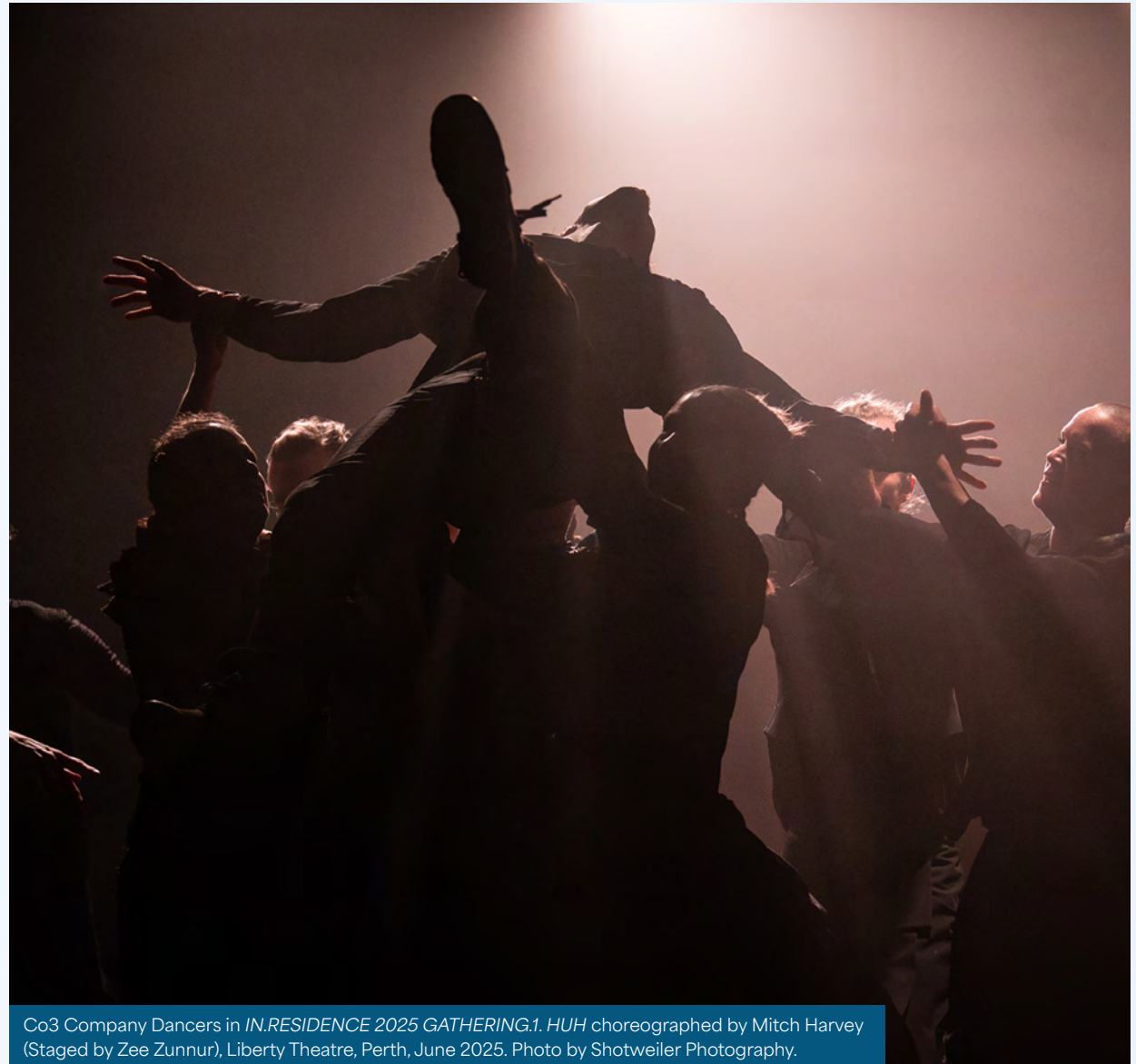
634 FTE employees supported

2,101 New works supported

6,388 Performances



\$13.2 million



Co3 Company Dancers in *IN.RESIDENCE 2025 GATHERING.1. HUH* choreographed by Mitch Harvey (Staged by Zee Zunnur), Liberty Theatre, Perth, June 2025. Photo by Shotweiler Photography.

The WA Government provided \$10 million to 6 National Performing Arts Partnership Framework Organisations: the Black Swan State Theatre Company, Marrugeku, Performing Lines, West Australian Ballet, West Australian Opera, and West Australian Symphony Orchestra.

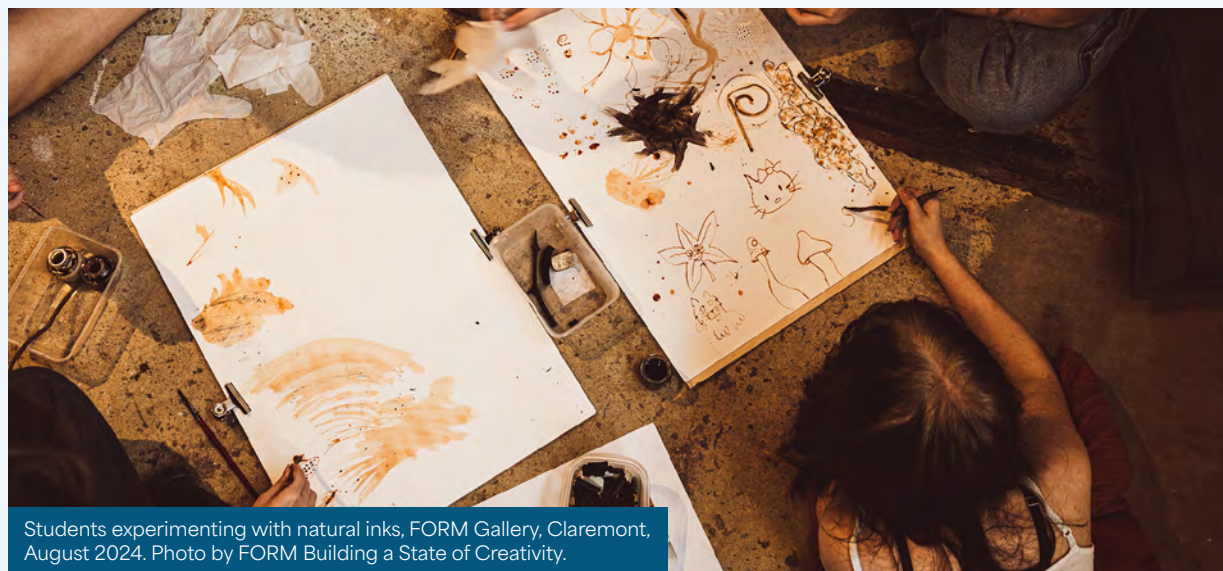
The National Performing Arts Partnership Framework is delivered in collaboration with the Australian Government which provides additional funding. These companies underpin WA's performing arts landscape, nurturing the careers of artists and creatives while generating new work.

The Creative Learning Program is a WA Government commitment to provide \$2 million a year to support 2 streams, the Creative Learning Partnerships and the Creativity for Schools Program.

In 2024-25, 20 collaboration projects, 23 residency projects and 3 targeted initiatives were funded, engaging 156 artists, 500 teachers, and 10,150 students across 73 schools. The collaborations took place in both metropolitan and regional locations. A Creative Learning Showcase held in November 2024 brought together more than 100 teachers, artists, and arts organisation representatives to share best practice creative learning projects and connect with each other.



Owen Hasluck in Black Swan Theatre Company's production of *Blue*, Studio Underground, State Theatre Centre of WA, May 2025. Photo by Daniel J Grant.



Students experimenting with natural inks, FORM Gallery, Claremont, August 2024. Photo by FORM Building a State of Creativity.



Warrarnku Ninti (Knowledge of Country), 2024 – Interactive Multimedia Exhibition presented by Tura. Newman, July 2024. Photo by Edify Media.

The Regional Arts and Culture Investment Program is supported by Royalties for Regions funding from the Department of Primary Industries and Regional Development (DPIRD) and facilitates job creation, tourism, and social cohesion in regional WA.

Recipients of the program include CircuitWest which delivers training for technical staff, professional development for regional venue managers and audience engagement projects. Regional Arts WA delivers support for young regional people including 5 Next Level fellowships for early career artists based in the Peel, Kimberley, South West and Goldfields.



Regional Performing Arts Grant Program

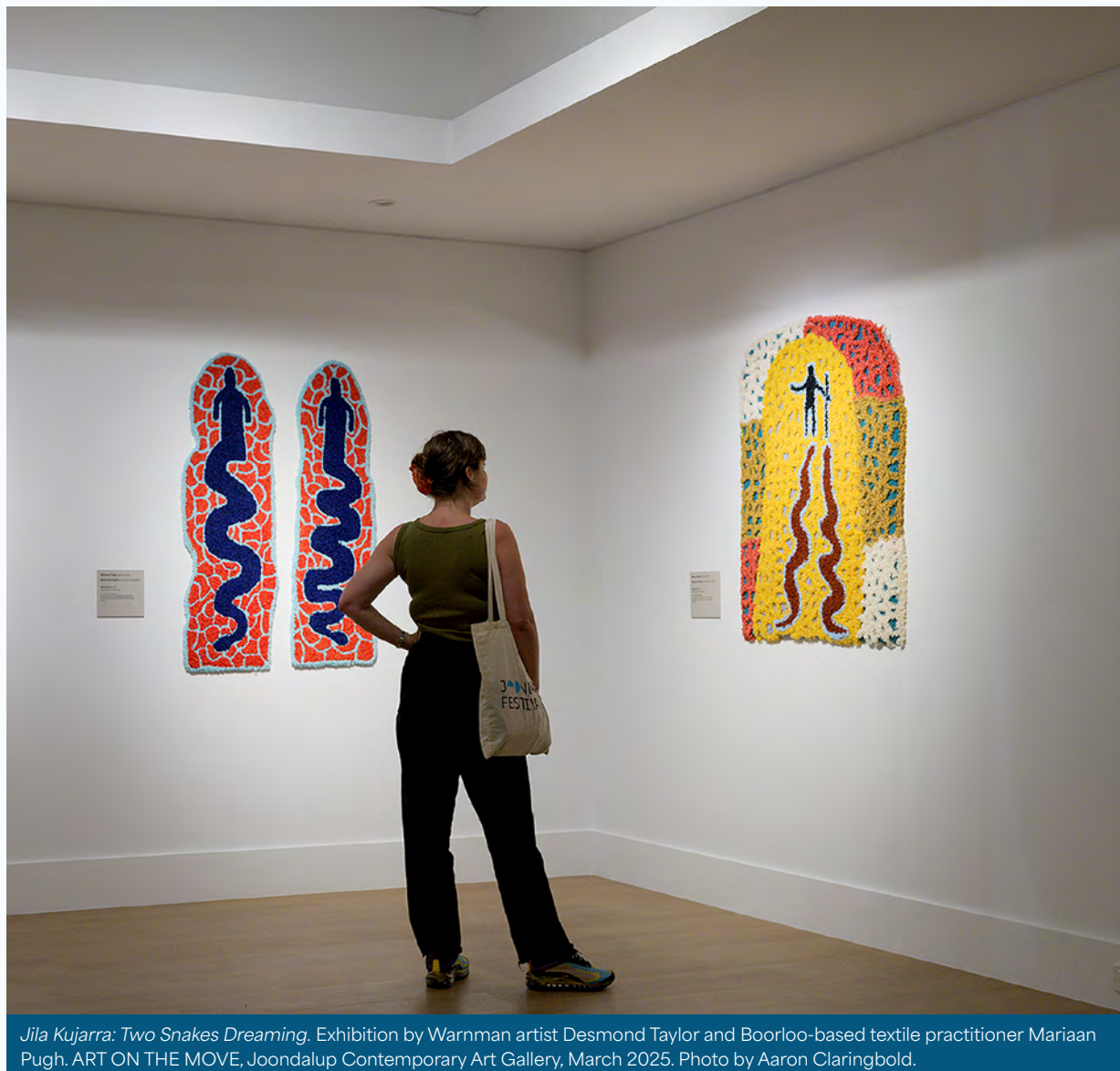
11

WA produced shows
to tour regionally



\$1.4 million

The Regional Performing Arts Grants Program has received \$1.4 million to support 11 WA produced performing art shows to tour regionally. The Regional Arts Venues Support Program was allocated more than \$679,000 to support 10 regional performing arts venues in the Goldfields, South West, Kimberley, Wheatbelt, and Mid West regions to expand annual programming.



The Regional Exhibition Tourist Boost is made possible by Royalties for Regions and works to expand access to arts in regional WA. Art on the Move facilitated touring exhibitions and professional development activities. The Regional Arts Venue Support Program invested \$619,000 in 11 regional galleries, while the Public Regional Galleries Improvement Fund enabled infrastructure upgrades at 10 galleries through more than \$277,000 in funding, and a further \$212,108 facilitating public galleries targeted initiatives.

The Contemporary Music Fund (CMF) was established in 2018 to support the development and growth of WA's contemporary music sector. In 2021, the WA Government committed \$3 million over 4 years from 2021-22 to 2024-25. This year, the CMF delivered funding across 2 programs.

The CMF Short Notice Activity Program (SNAP) provided targeted support of more than \$450,300 to 44 recipients, enabling WA musicians to showcase regionally, nationally and internationally.



Contemporary Music Targeted Initiatives

\$185,000 South West

\$138,000 Perth

\$32,000 Pilbara

\$15,000 Mid West



Runt behind the scenes. Photo by Courtney McAllister. ©SP Runt Productions.

The CMF Targeted Initiatives provided \$370,000 to support projects in Perth, the South West, the Pilbara and the Mid West, including remote Aboriginal and Torres Strait Islander peoples' development programs, regional festivals, and artist development initiatives.

Screenwest has received \$3.7 million in funding through the Screen Organisation Investment Program to deliver sector-wide support aligned with the WA Screen Industry Strategy 2024-2034. In 2024-25, Screenwest supported 39 film, television, Post, Digital and Visual Effects (PDV) and digital game projects to commence production or PDV work in WA. This year \$9.9 million, including \$4 million through Royalties for Regions funding, was invested to ensure a steady pipeline of productions continues to rollout across

the State and to encourage post-production to be undertaken in WA. As a result of this funding, 6 projects commenced production across the Perth metropolitan area, Gascoyne, Great Southern and the South West.

The Digital Games and Interactive Fund has been extended for another 2 years. The fund has distributed \$1 million in funding to 22 games projects.

In partnership with Screenwest, the Screen Industry Capacity Program was allocated \$2.5 million. The funding supported 17 professional placements, ensured the delivery of 3 workshops and masterclasses and provided support to the industry through the Targeted Industry Capacity Building Program.



WA Regional Screen Fund and the WA Production Attraction Incentive Fund

\$9,949,000

6 Major projects

900 Jobs

**\$37.45 million
into the WA economy**

The Strategic Initiatives Program has provided more than \$3.2 million into 28 high-impact projects and activities that foster innovation and growth across WA's creative sector. The program includes the funding of 2 Aboriginal and Torres Strait Islander peoples led projects – the Wirnan Intergenerational Cultural Engagement and Learning Project, and the establishment of a peak body for Aboriginal and Torres Strait Islander languages to support Closing the Gap Outcome 16: the Revitalisation of Aboriginal and Torres Strait Islander peoples' languages.

The WA Government has committed \$1.5 million to host the Australian Performing Arts Market in Perth in 2026, 2028 and 2030. The biennial event connects contemporary Australian theatre, dance, emerging and experimental art with national and international opportunities. In partnership with Creative Australia and PAC Australia, the initiative will connect local artists to global opportunities and firmly position Perth as a key international hub for performing arts. The WA Government will be matching Creative Australia's funding commitment of \$250,000 per annum from 2024-25, for 6 years through a multiyear investment in PAC Australia.

In partnership with Healthway, the Creativity and Wellbeing for Young People Program recognises the importance of providing opportunities for children and young people to engage in authentic, creative and artistic experiences, which promote positive social and emotional wellbeing.



Excited school children interact with digital exhibition of their artworks as part of their AWESOME Excursion. Northbridge, September 2024. Photo by Catch Create.

The 2024 State Cultural Treasures Awards honoured 9 WA artists for their lifelong contributions to the arts

The 2024 State Cultural Treasures Awards honoured 9 WA artists for their lifelong contributions to the arts. Recipients were Dr Dorothy Erickson AM, Emeritus Professor Geoffrey Lancaster AO, Peggy Griffiths - Madij, Tony Jones OAM, Ray Walker, K. Butler, Trevor Vickers, Jenny Davis OAM and Peter Ghouse. DLGSC commissioned video profiles and hosted a celebration at the Western Australian Museum Boola Bardip to honour their creative legacy.

A broad range of open and contestable grants are offered to artists, creatives and arts organisations to undertake a variety of activities that include circus, cabaret, dance, theatre, visual arts, textiles, music, literature and writing. The funding programs include Arts Projects for Individuals and Groups which offers up to \$80,000 in funding to deliver a one-off project or a program of activities. Arts Short Notice Activity Program supports individuals and groups to undertake regional, national and international short notice activities. Grants of up to \$5,000 for national and regional opportunities, and up to \$10,000 for international, are available for individuals and groups.

In 2024-25, over \$6.97 million in funding was delivered supporting 68 Arts Projects for Individuals and Groups, 63 Arts Projects for Organisations and 104 Arts Short Notice Activity Program across WA.



(L-R, top to bottom): Trevor Vickers; Emeritus Professor Geoffrey Lancaster AO; Peter Ghouse; Winston Green representing K. Butler; Ray Walker; Dr Dorothy Erickson AM; Jenny Davis OAM; Peggy Griffiths-Madj; Tony Jones OAM. State Cultural Treasures Awards 2024, Western Australian Museum Boola Bardip, November 2024. Photo by Jessica Wyld.



Moora Hay Bales Concert, Perth Symphony Orchestra, Shire of Moora, March 2025. Photo by Michelle Honiarta.





Australian Hockey Centre artist's impression. Courtesy of Hunt Architects.

Major Capital Projects

DLGSC plays a leading role in initiatives for significant investment in large and complex projects and is responsible for developing projects that are of strategic and economic importance to the WA Government.

The Major Projects and Capital Works Program is worth approximately \$730 million and is a key contributor to help the department deliver on its vision of making WA the best place to live in Australia. These high-value, complex projects are also long-term investments in WA's social, cultural and economic future. Despite the ongoing challenges and risks that are characteristic of planning and delivering such a significant program of works, DLGSC made significant progress in delivering its capital works program this year.

The purpose-built Australian Hockey Centre will secure the future of Hockey Australia's High-Performance Program in WA. The facility will include 4 outdoor pitches, an indoor centre, athlete amenities and offices for Hockey WA and Hockey Australia. In 2024-25, detailed design was completed, and procurement commenced for a head contractor.

 **Major Projects and Capital Works Program**
\$730 million



Courtesy of Hunt Architects.

A site on Terrace Road in Boorloo-Perth has been selected for the **Aboriginal Cultural Centre** in consultation with Whadjuk Noongar people. The centre will be a place of deep connection and celebration of Aboriginal cultures. In 2024-25, the project released a Request for Tender to appoint a consultant team to lead the design phase.

Construction of WA's first dedicated screen production facility, the **Perth Film Studios** progressed significantly in 2024-25. Building of the 4 sound stages is nearing completion and the construction of annexes, workshops and an office building are on track. The project, a key initiative under the WA Screen Strategy 2024-2034, is designed to support multiple, concurrent productions and attract national and international projects, boosting local jobs and investment.

The **Perth Concert Hall Redevelopment** will deliver a comprehensive redevelopment of the 52-year-old Perth Concert Hall to enhance its functionality and improve user experience. The redevelopment will enable co-location of the administrative and orchestral arms of the West Australian Symphony Orchestra, address critical building compliance and accessibility issues, and enhance activation of the precinct and public space. During 2024-25, the project moved into the construction phase.



Perth Film Studios under construction, June 2025, Malaga, Western Australia. Photo courtesy of Home Fire and Built.



Courtesy of WITH Architecture and OMA.



The Perth Cultural Centre rejuvenation aims to revitalise the heart of Perth's arts and culture precinct. In 2024-25, the project finalised its design and commenced construction. The upgrades will improve connectivity between institutions such as the SLWA, AGWA, Western Australian Museum Boola Bardip, Perth Institute of Contemporary Arts (PICA), The Blue Room Theatre and the State Theatre Centre of WA, while enhancing landscaping and public amenity.

Initial planning began in 2024-25, for a major redevelopment of AGWA.

Stage 1 of the Sam Kerr Football Centre was completed in July 2023, and the centre was used as a training venue for the FIFA Women's World Cup. It is now the home of Football West.

In October 2023, the WA Government approved Stage 2 of the project, which will expand the facility with the construction of 2 additional natural turf playing fields, as well as sports lighting, shade structures, fencing and landscaping. This financial year saw the approval of the Stage 2 design, with the contractor procured and work commencing at the site. The site has the opportunity for even further development as it continues to provide space for football teams from grassroots to high performance and elite professionals.

Planning also commenced for the Malaga Sports Precinct, a future-focused initiative to meet WA's growing high-performance sports infrastructure needs. The precinct will cater to sports requiring relocation, growth or specialist facilities, alleviate pressure on metropolitan venues and will accommodate the Perth Bears National Rugby League (NRL) team.



Lighting upgrades at Sullivan Logistics Stadium in Leederville, supported through the Club Night Lights Program.

Infrastructure

DLGSC is continuing to strengthen WA’s cultural and sporting landscape by leading the planning, funding, delivery and maintenance of infrastructure. These investments ensure the ongoing vitality, accessibility and sustainability of community sport and recreation across the State.

The WA Government announced PlayOn WA: 2030 by 2030, a bold new initiative to guide investment in community sport and recreation infrastructure across the State through to 2030. Under the program over 2,030 new or upgraded pieces of community sport and recreation infrastructure will be delivered by the year 2030, ensuring our facilities keep pace with growing communities.

The Community Sporting and Recreation Facilities Fund delivers funding for community level sport and recreation infrastructure.

In 2024-25, \$22.8 million has been allocated to support 51 projects. Since 2020-21, \$85.9 million has been committed across 332 projects.

In tandem, the Club Night Lights Program supports community sports floodlighting infrastructure, enabling extended use of facilities into the evening. Since 2021, \$17.6 million has been provided to 144 projects.

 **\$22.8 million**
allocated to supporting
51 projects



New sports pavilion at Heath Park in Eglinton, supported through the Community Sporting and Recreation Facilities Fund.



State Library of Western Australia interior. Courtesy of State Library of Western Australia.

The State Sporting Infrastructure Fund provides \$2 million annually to help SSAs plan, upgrade and maintain infrastructure. This funding ensures venues remain fit-for-purpose, allowing state, national and international level sporting events to take place, supporting high-performance training environments. The fund also supports ongoing asset planning, aesthetic upgrades and continuity of service.

DLGSC continues to oversee the asset maintenance program for culture and arts buildings and recreation camps across 32 sites, comprising of approximately 150 buildings with a replacement value exceeding \$3 billion. These include significant heritage and cultural institutions such as AGWA, SLWA, His Majesty's Theatre and the Western Australian Museum Boola Bardip. The program delivers routine and urgent maintenance to ensure safety, compliance and ongoing functionality of these assets.

The department continues to deliver on the WA Government's election commitments and recovery initiatives by administering infrastructure grants that support the construction of new facilities and upgrades to existing ones. These works include changeroom expansions, improved lighting and new pavilions, promoting increased physical activity and strengthening local communities through inclusive, accessible spaces.

On 22 June 2025, the WA Government launched the program PlayOn WA: 2030 by 2030. The initiative aims to deliver 2,030 community sport and recreation infrastructure items across WA by 2030. This will ensure sport and recreation facilities keep pace with growing communities and continue to support active lifestyles. This sporting and recreational infrastructure will also play a role in providing inclusive spaces where Western Australians of all ages and abilities can connect, grow and move. The program is supported by \$332 million in the 2025-26 State Budget for sports infrastructure projects across the State.

Climate Change Adaptation Modelling Project

DLGSC holds a portfolio of assets that provide critical recreational, heritage and cultural services across WA. To preserve these assets, it is essential to understand the potential impact of the increasing risks of climate change, now and into the future. This understanding will assist DLGSC to develop adaptation strategies, mitigate climate impacts, and reduce emissions, which are crucial for addressing climate change and protecting our communities.

DLGSC received funding as part of the 2023-24 Budget process to undertake the Climate Change Adaptation Modelling (CCAM) Project in support of Action 5 of the WA Climate Adaptation Strategy. The CCAM Project focused on identifying climate risks to DLGSC managed sites and operations and developing adaptation measures and pathways to manage these risks and enhance resilience.

The CCAM Project concluded in June 2025. Its outcomes included climate risk assessments for all 38 State-owned cultural buildings and recreational camps that DLGSC has responsibility for, with 6 of the sites undergoing detailed evaluation based on their diversity and significance.

It has strengthened the department's ability to protect valued community assets and ensure they remain safe, accessible and sustainable for future generations.

The CCAM project has now entered the implementation phase, and as such it has become part of the policy to embed climate adaptation into ongoing planning and decision-making processes.

DLGSC will share the project's methodology, tools, and lessons learned with its portfolio partners and other WA Government agencies to support broader climate risk assessments and adaptation planning.

The CCAM Project delivered practical tools and insights that will shape how the department plans for climate resilience



His Majesty's Theatre, Perth; one of the 6 sites chosen for detail assessment by the CCAM project. Photo by Robert Frith.



Albany, Western Australia. Photo by Walter Bibikow/Digital Vision/Getty Images.

Local Government

DLGSC continued to facilitate a strong, accountable and responsive local government sector by driving legislative reform, building capability, delivering targeted funding programs, and partnering with key stakeholders to enhance local governance and community infrastructure across WA.

Legislative reform has been a key focus for 2024-25, highlighted by the passing of the *Local Government Amendment Act 2024* in December 2024. Reforms from both the 2023 and 2024 Amendment Acts came into effect, such as livestreaming and recording requirements for council meetings and elected member superannuation. Other reforms progressed further towards implementation through the development of regulations. See page 61 for Regulatory Reform.

DLGSC provided advice and support to the local government sector by delivering webinars, producing guidance materials and responding to phone and email enquiries through the LG Advisory Line.

DLGSC delivered 4 webinars in 2024-25, on topics including legislative amendments, superannuation for council members and owner-occupier changes. Approximately 180 people attended each webinar over the course of the year.



DLGSC led webinars and presentations

4 webinars
720 participants

DLGSC continued its partnership with the Western Australian Local Government Association and LG Professionals and partnered with Town Team Movement to sponsor free placemaking training, engaging 481 participants from 70 local governments.

Placemaking is a collaborative process encouraging local government and their residents, community groups and the business community to work together to make places and spaces that are accessible, attractive and engaging.

In partnership with the Department of Home Affairs, DLGSC delivered 5 in-person Countering Foreign Interference (CFI) awareness sessions to local governments. Presentations covered current threats, warning signs, case studies, and prevention strategies. As a result of the successful partnership with DLGSC, Home Affairs records indicate WA is considered a national leader in local government CFI awareness and preparedness.

With the support of funding as part of the 2024-25 State Budget, in collaboration with the Office of Digital Government (DGOV), DLGSC initiated a 2-year pilot program that will help smaller local governments learn how to better prevent and manage cyber security risks. Five local governments are participating in the pilot program, working closely with DLGSC and DGOV to uplift their cyber security capability. Staff capacity, skills and knowledge are being boosted through in-person training provided by DGOV or DLGSC to support them during the project. The Cyber Security Pilot Project will also see training and information resources developed for all local governments.



Cyber Security Pilot Project

2-year program

5 local governments

Following the *Local Government Amendment Act 2023*, which introduced reforms to local government strategic planning, DLGSC established

the Integrated Planning and Reporting (IPR) Working Group to develop supporting regulations, templates and guidance. The working group consists of representatives from across the local government sector, experienced in the various aspects of the framework such as financial management, business planning and community engagement. In the first half of 2025, the IPR Working Group met monthly to progress key elements, including new requirements for a community engagement charter and a rates and revenue policy. The reforms aim to improve the transparency and accessibility of council planning documents.

MyCouncil is an initiative of the WA Government to strengthen local government accountability and performance. The website provides a geographic, demographic and financial snapshot of each local government. Data such as council expenditure by program, rates and other revenue and service delivery can be viewed and compared with other councils. In May 2025, DLGSC published the 2021-22 and 2022-23 financial data to the MyCouncil website. The department also launched the new Local Government Financial Indicator (LGFI), replacing the Financial Health Indicator. The LGFI provides accessible insights into a local government's liquidity, solvency and financial flexibility. A surge in website traffic followed the data release, demonstrating strong public interest in financial transparency.

DLGSC continues to support the sector by encouraging improvements in local government financial management, with annual updates

to model financial statements and associated guidance material. The annual update of model financial statements and guidance materials for the year ending 30 June 2025 were published.

DLGSC also engaged nationally to lead the development of Non-financial Asset Guidelines. Development involved consultation with sector partners and other jurisdictions. The guidelines are intended to create a more consistent national approach to the valuation of non-financial assets, which in turn should reduce the resources required by entities to undertake their valuations, and provide ratepayers and the community with better quality comparative data. It is anticipated the guidelines will be published third quarter of 2025.

This year DLGSC processed the following applications under delegation:

Method of valuation	89 applications
Differential Rates/min payment	24 applications
Participation approval	21 applications
Assistance dog accreditations	43 applications
Financial report extensions	20 applications
Budget extensions	3 applications
Burials outside of public cemetery	61 applications
Rockingham Cemetery exemptions	44 applications
Applications to camp on private land	4 applications



Pinjar Off-road Vehicle Area, Western Australia. Photo by Dave Walters, CamFeels Creative.

DLGSC administers funding programs that support local governments to deliver on community aspirations. This includes the \$4.8 million Off-road Vehicle (ORV) Grants Program that supports the establishment and upgrade of safe, designated areas for trail bikes, quad bikes and All Terrain Vehicles (ATV). Assessment of applications has been overseen by an Inter-Agency Steering Group and the ORV Advisory Committee.

A \$5 million investment enabled Guide Dogs WA to expand its cadet training and breeding program. In 2024-25 after 2 years of training, 18 dogs graduated, which included 9 Guide Dogs, 8 Companion Dogs and one Facility Dog. The program also created trained staff and volunteers to meet growing demand for assistance dogs. Dogs unsuitable for assistance roles are assigned as Facility Dogs in courts and justice settings, or as Companion Dogs for individuals with disability. Training costs a minimum of \$50,000 per dog.

A \$5 million investment enabled Guide Dogs WA to expand its cadet training and breeding program

Local government regulatory reform

Local Government Amendment Act 2024

The *Local Government Amendment Act 2024* received royal assent on 6 December 2024, marking the most significant reforms to the *Local Government Act* since 1995. This second set of reforms introduces a strengthened oversight model and new accountability measures for all 139 local governments in WA.

Central to the legislation is the establishment of a dedicated Local Government Inspector who will have greater powers than previously available to ensure compliance with laws and codes of conduct, with a focus on early intervention so issues are identified and resolved before they escalate. The legislation also introduces new requirements for councils to adopt rates and revenue policies, expands the functions of audit committees to include risk and improvement oversight, and clarifies the roles and responsibilities of councillors, mayors and chief executive officers. In addition, the reforms enable resource sharing between local governments and lay the foundation for superannuation payments to elected members.

Council member superannuation

From 1 February 2025, local governments now have the option to pay superannuation contributions to council members. This measure is part of the 2024 amendment reforms and acknowledges the growing time and responsibility required of elected officials.

While this will initially be optional, superannuation payments will become mandatory for larger local governments from 19 October 2025, as set out in forthcoming regulations. Individual council members may choose to opt out.

The policy supports greater recognition and diversity in council membership by removing barriers to participation for people who may otherwise be unable to take on the role.

CEO key performance indicators

The *Local Government Amendment Act 2023* introduced provisions requiring the publication of CEO performance reviews and strengthening recruitment standards. While these provisions are yet to commence, DLGSC prepared draft regulations in the second half of 2024 and opened consultation with the sector between December 2024 and May 2025. The proposed regulations will require independent members of CEO selection panels to be drawn from a central list maintained by DLGSC, and that they are remunerated consistently with other independent committee members. Additional measures will ensure a formal recruitment process is required when a CEO has served for 10 or more consecutive years. Feedback from the sector is being used to refine the final regulations and ensure greater transparency in CEO employment practices.

Future/ongoing reforms

DLGSC continues to advance future reforms under the *Local Government Amendment Act 2023*, including the standardisation of meeting procedures across all councils in WA. This will provide consistent rules for local government meetings, making them easier for the public to follow and participate in, and reducing costs by removing the need for each council to develop its own local laws. The reforms will also ensure meetings conclude by 11 pm and support orderly conduct by mayors and presidents. The Act further introduces requirements for a communications agreement between chief executive officers and the council, establishing clear expectations for formal interactions between councillors and local government staff. Public consultation on these measures opened on 5 June 2025 and will continue through to 22 August 2025.

Control of vehicles

The Control of Vehicles (Off-road Areas) Amendment Bill 2025 introduces the most comprehensive update to the Act since its inception in 1978. The Bill passed through the Legislative Council in May 2025 and is before the Legislative Assembly. It proposes to streamline off-road vehicle registration processes by removing the requirement for in-person statutory declarations and introducing sticker-based registrations. Penalties for unlawful activity will increase to a maximum of \$5,000 to deter illegal and antisocial behaviour. The reforms align with the WA Government's \$4.8 million investment in safer and more accessible off-road vehicle areas. DLGSC is working closely with the Department of Transport to prepare the DoTDirect online portal to accommodate these changes.

Stop puppy farming

In November 2024, DLGSC implemented provisions of the *Dog Amendment (Stop Puppy Farming) Act 2021*, requiring pet shops to transition to adoption centres. From 26 May 2025, pet shops must obtain local government approval to continue selling dogs, and refuges or dog management facilities must be approved as suppliers. These reforms ensure dogs in WA come from humane, responsible sources.

Inspector model implementation

A key element of the *Local Government Amendment Act 2024* is the creation of the Local Government Inspector – a new independent statutory role appointed by the Governor. The Inspector will have authority to manage complaints, conduct inquiries, and appoint specialist monitors to support councils in addressing issues early. The Inspector will also refer complaints to the Principal Adjudicator to deliver timely resolution of conduct breaches. To prepare for implementation, DLGSC launched a request for information in January 2025 in relation to local government monitors. These developments will support early intervention, improve compliance, and strengthen sector performance through cost-effective oversight.



Photo by 101cats/ iStock/Getty Images Plus.



Photo by winhorse/E+/Getty Images.

Racing, Gaming and Liquor

DLGSC is engaged in a range of activities and services including licensing, inspection and auditing of liquor and gambling industries, overarching policy expertise and legislation and programs. See page 66 for regulatory reform.

In 2024-25, DLGSC continued implementing the legislated trial of the Banned Drinkers Register (BDR) across the Pilbara and Kimberley regions, Kalgoorlie and surrounds and Carnarvon and surrounds. The BDR aims to reduce alcohol-related harm by identifying individuals prohibited from purchasing takeaway alcohol. When a person attempts to buy packaged liquor, staff will scan their ID and will be alerted if the person is on the BDR.

The legislation mandates participation in the BDR by all licensed premises authorised to sell packaged liquor within designated Banned Drinker Areas (BDA).

It also expands the pathways for placing individuals on the BDR, including through Banned Drinker Orders issued by the WA Police Force or the Director of Liquor Licensing.

Additionally, the legislation includes offences for selling or supplying packaged liquor to a banned person, with penalties of up to \$10,000 for non-compliance.

Since the implementation of the BDR, there has been an increase in the number of individuals registered and improved compliance by licensees.

An evaluation of the BDR conducted in 2024-25 found emerging evidence that the BDR and other alcohol restrictions are having a positive impact in the BDA.

There was strong support, of up to 80 per cent from the community and stakeholders, including from the WA Police Force, local governments, health service providers and the liquor and hospitality stakeholders, for a permanent BDR in the BDA.

The evaluation also showed some promising community safety outcomes in the Goldfields BDA, with a small but statistically significant reduction in weekday alcohol-related ambulance callouts. While evidence on outcomes varied, the evaluations concluded that the BDR shows long-term promise if supported by improved enforcement, education, support services and technical enhancements.

Banned Drinkers Register

452 Kimberley

375 Pilbara

202 Goldfields

21 Carnarvon/Gascoyne

1,050 Total banned persons

As Director of Liquor Licensing, the Director General of DLGSC is dedicated to minimising harm and negative social impacts on WA communities resulting from excessive alcohol consumption. The Director of Liquor Licensing administers the *Liquor Control Act 1988* under section 64 to impose licence conditions that minimise alcohol-related harm. In 2024-25, DLGSC advanced and finalised separate inquiries into alcohol sales in Derby and Broome. New restrictions were introduced in July 2024 to limit the daily sale volume of takeaway alcohol, restrict trading hours, and balance harm minimisation with licensee operations.

The department also continues to work closely with Aboriginal and Torres Strait Islander communities, where requested by those communities, to maintain or introduce liquor restrictions in designated dry communities. These restrictions are declared in the public interest and prohibit the bringing in, possession or consumption of liquor in those areas.

Licensing

13,404 Liquor applications
determined

2,031 Applications for racing and
gaming were determined

111 Notices lodged under Automatic
Mutual Recognition were actioned

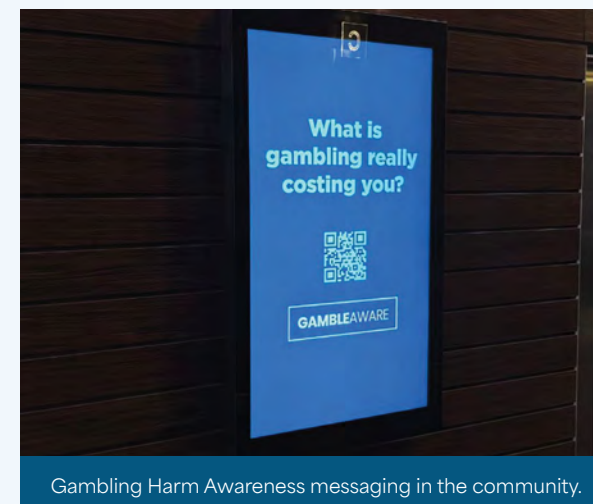
DLGSC contributed to the national consumer protection policy by making a formal submission to the statutory review of BetStop, the National Self-Exclusion Register for online wagering. The submission reflected the WA Government's commitment to reducing gambling-related harm and recognised BetStop as an important tool in the national consumer protection framework. DLGSC gathered input from the GWC, gambling harm service providers and partner agencies in developing its position.

DLGSC also had continued involvement in interjurisdictional forums including the Senior Officials Working Group for Online Wagering and Harm Minimisation. These forums provide

an opportunity to coordinate nationally consistent policy responses and further support individuals experiencing gambling harm.

DLGSC has coordinated the delivery of gambling harm support services through the Problem Gambling Support Services Committee, a cross-sector group comprising WA Government and industry stakeholders. Throughout 2024-25, DLGSC funded service providers to deliver support via the 24/7 Problem Gambling Helpline, Gambling Help WA and Gambling Help Online. Between July 2024 and June 2025, the helplines received 2,304 calls and Gambling Help WA accepted 443 new clients, conducting 1,545 counselling sessions.

DLGSC also delivered Gambling Harm Awareness Week in October 2024, which promoted awareness of the risks associated with gambling and the support services available to individuals and their families.



Gambling Harm Awareness messaging in the community.

In accordance with sections 16, 18 and 19 of the *Gaming and Wagering Commission Act 1987*, DLGSC provides services on behalf of the GWC through a service level agreement and legislated delegated authority to enable the GWC to carry out its functions. This includes the provision of staff and resources to deliver policy, compliance and licensing activities related to the regulation of community gaming, casino gaming, and wagering industries. Corporate support including financial management, procurement, human resources and governance is also provided by DLGSC in accordance with these provisions.

Protected Entertainment Precincts have been established under the *Liquor Control Act 1988* in 2022 in Northbridge, Scarborough, Hillarys, Fremantle and Mandurah. People who behave in a violent, antisocial or threatening way can be excluded from these precincts via 3 mechanisms: short-term exclusion orders of up to 6 months, extended exclusion orders of up to 5 years or mandatory exclusion orders for persons found guilty of specified offences of up to 5 years. In January 2025, the Hillarys Protected Entertainment Precinct was expanded to increase the safety of locals and visitors to Hillarys Boat Harbour and surrounding areas. As of 6 June 2025, there are 123 short-term exclusion orders, 2 extended exclusion orders and 22 mandatory exclusion orders in place.



Fremantle Protected Entertainment Precinct.



Photo by Mascot/Digital Vision/Getty Images.

Racing, gaming and liquor regulatory reform

Liquor legislative reform

In 2024–25, DLGSC made significant progress in modernising the *Liquor Control Act 1988*, in line with election commitments to streamline regulation and improve responsiveness to contemporary needs. The Liquor Control Amendment Bill 2025 was introduced to Parliament in June 2025. The Bill proposes a series of reforms that include aligning Good Friday, Anzac Day and Christmas Day trading hours with existing Sunday provisions, allowing digital identification methods, increasing the patron cap for small bars from 120 to 150, and extending the product range allowed under spirit producer licences. The Bill also transfers certain review and disciplinary functions from the Liquor Commission to the State Administrative Tribunal, removes the 10-year expiry on some extended trading permits, and significantly increases

penalties for unlawful alcohol sales, including ‘sly grogging’. Importantly, the Bill proposes to make the BDR permanent by removing its legislated sunset clause.

In addition to the amendment Bill, policy work progressed on a second phase of legislative reform. This next step will support innovation and flexibility in the hospitality and tourism industries, by enabling a wider range of business models to be eligible for liquor licences.

Consultation with industry and stakeholders is nearing completion, with drafting of legislation to follow

As part of the WA Government’s broader commitment to make it easier to do business in WA, and by endorsement of the Council of Regulators, DLGSC established the Cross-Sector Triage and Concierge Team (CSTT) in January 2025.

The CSTT has identified and is working with teams across DLGSC to progress several key priorities, including enhancing the quality and accessibility of licensing information to support a more efficient approvals process, developing reporting mechanisms to improve transparency around approval timeframes, and creating and maintaining central coordination systems to strengthen collaboration.

Licensing and compliance system

DLGSC continued to progress work to replace the racing, gaming and liquor licensing and compliance system to improve efficiency and responsiveness across the division. The modernised system will reduce manual processing and improve connections between agencies, enabling faster, more accurate decisions and better customer service.

The new system is designed to simplify the licensing experience for businesses and applicants while reducing regulatory burden. It will streamline internal workflows and automate key functions, enhancing the department's ability to manage compliance risks and licensing timeframes. Over the past 12 months, DLGSC progressed procurement and implementation planning using funds from the Office of Digital Government's Digital Capability Fund. This careful planning ensures that the transition to the new system is smooth and effective, with system go-live targeted for early 2027.

Gambling legislation reform

The department continues to implement reforms arising from the PCRC, working with the GWC to modernise WA's gambling regulatory framework. In 2024, the *Gambling Legislation Amendment Act 2024* was passed by Parliament. This legislation strengthens enforcement powers, increases penalties, and supports the adoption of national consumer protection policies. It also improves consistency between the Commonwealth and State.

Earlier reforms enacted under the *Casino Legislation Amendment (Burswood Casino) Act 2022* created the Office of the Independent Monitor, strengthened Ministerial and Commission powers, and raised the maximum penalty for non-compliance with Commission directions to \$250,000. For casino licensees, the penalty was increased to \$100 million.

During 2024-25, DLGSC began work on the third and final phase of reform. This stage involves a complete review and rewrite of WA's gambling laws to deliver a contemporary, best-practice regulatory framework that covers all forms of gambling in the State.

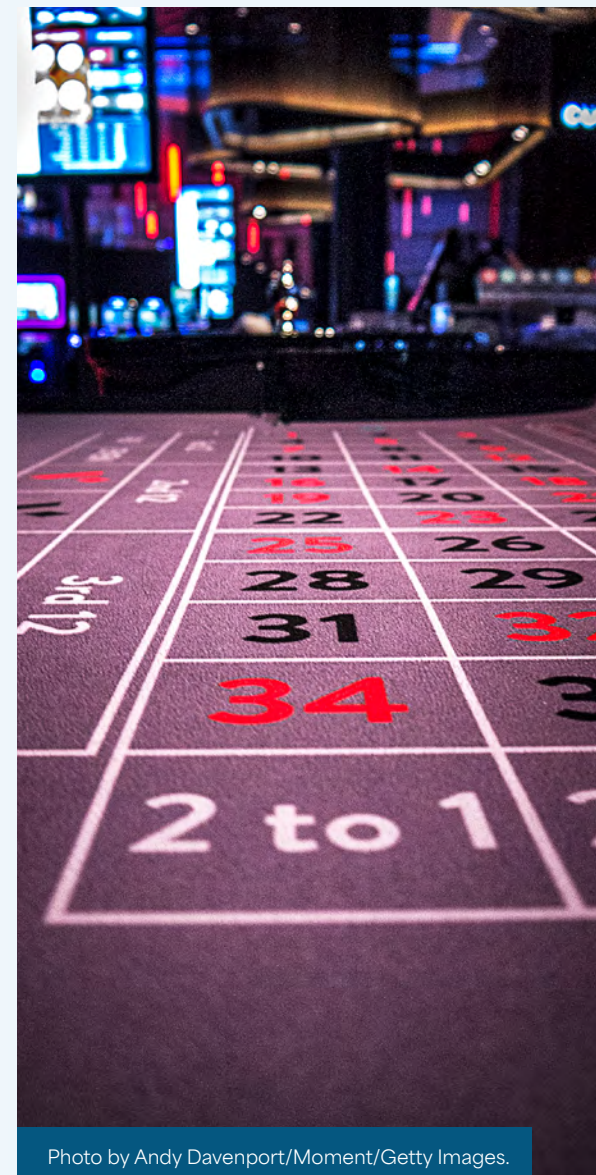


Photo by Andy Davenport/Moment/Getty Images.

Director of Liquor Licensing policies reform

To improve transparency and reduce regulatory duplication, DLGSC completed a comprehensive review of all Director of Liquor Licensing policies. This review reduced the number of policies from 54 to 14, eliminating outdated requirements and streamlining industry processes. A policy restriction that had prevented smaller producers from entering the market was removed, while another change eliminated renewal requirements for specific extended trading permits, saving the industry almost \$500,000 annually.

This review reduced the number of policies from 54 to 14

These reforms are improving efficiency and supporting growth in hospitality and retail liquor sectors.

Perth Casino Royal Commission implementation

DLGSC is responsible to the Minister for Racing and Gaming for coordinating the implementation of the WA Government's response to the recommendations made in the PCRC final report, tabled in Parliament in March 2023.

As of 30 June 2025, of the 59 recommendations, 37 have been completed, while 22 are in progress. Of the 22 in progress, 4 have been partially completed, and 9 require legislative reform.



Photo by Miodrag Ignjatovic/E+/Getty Images.



International Dragon Boat regatta held during Perth Chung Wah Cultural Festival at Burswood Park, November 2024. Photo by WAMN - West Australasian Media Network Pty Ltd, courtesy of the Chung Wah Association.

Office of Multicultural Interests

The role of the Office of Multicultural Interests (OMI) is to assist the WA Government to achieve the full potential of multiculturalism and its vision for an inclusive and harmonious society.

OMI has 3 areas of focus: recognition and mutual respect, access and equity, and participation and representation. Equality of opportunity, equitable outcomes and mutual respect are fundamental to the WA Multicultural Policy Framework (WAMPF).

OMI provides strategic oversight and support, including convening the WAMPF Interagency Network, which brings together representatives from across agencies. In May 2025, OMI partnered with the Department of Transport, Main Roads and the Public Transport Authority to co-host a network

meeting that highlighted best practice examples and agency case studies, strengthening cross-sector collaboration.

The WAMPF puts into practice the WA Government's commitment to multiculturalism. The framework is outcome-focused, providing a structure for agencies to direct their efforts in achieving the WA Government's vision through effective leadership, planning, service provisions and community engagement.

All WA government agencies are required to implement the WAMPF. In 2024-25, all relevant public sector agencies committed to more than 1,700 actions under their multicultural action plans. Of these, 44 per cent focused on developing culturally responsive services, 37 per cent on building harmonious and inclusive communities, and 19 per cent on improving participation in civic, cultural and economic life.

WA Multicultural Policy Framework (WAMPF)

64 Public sector agencies

1,782 Actions

44% Developing culturally responsive services

37% Building harmonious and inclusive communities

19% Improving participation in civic, cultural and economic life

The Diverse WA online cultural competency training program continues to support public sector staff in delivering inclusive services. This year the program recorded a 29 per cent increase in registered users, bringing the total number of users to more than 30,000.

Among these, 99 per cent completed Module 1 on cultural competency, and 85 per cent completed Module 2 on language services. Over 95 per cent of respondents said the training enhanced their ability to engage effectively with people from CaLD backgrounds. The high level of public sector participation reflects a strong commitment to equity and access in service delivery.



Diverse WA Online Cultural Competency Program

30,693 Users

29% Increase in new registered users



Attendees at the WAMPF Interagency Meeting, May 2025.

The CaLD Community Capital Works Fund (CCWF) provides funding to CaLD communities in WA to carry out capital works projects to improve existing facilities, provide opportunities for new facilities and enhance services to the community. In 2024-25, 44 projects received \$13.2 million in funding from the CCWF. This enabled the projects to provide immediate business and employment opportunities, as well as maintaining, improving or expanding facilities used for cultural, social and welfare activities.

Two regional recipients included the Albany Italian Club in the Great Southern and the United Hellenic Association of Bunbury in the South West. These projects contribute to a growing network of over 60 CaLD community-owned facilities across WA.



Community Capital Works Fund

44 Projects



\$13.2 million

The Community Grants Program (CGP) funds CaLD community associations and community service organisations to design, deliver and partner on projects. Last year the CGP invested \$1.2 million into 88 community-led projects. These projects built community capacity, supported civic and economic participation, and promoted multiculturalism through skills development and cultural events.

In addition, 19 regional events were delivered across the Kimberley, Wheatbelt, Mid West, Goldfields, South West, Peel, Pilbara and Great Southern. Regional initiatives received 15 per cent of the total CGP budget, and 71 per cent of all CGP funding was directed toward strategic projects and capacity building. The program continued to deliver meaningful outcomes across 5 funding categories tailored to meet community needs.



Community Grants Program

88 Community-led projects

15% Budget went to regional WA



\$1.2 million

The 2025 Western Australian Multicultural Awards were held on 14 March 2025, marking the start of Harmony Week. The awards highlight individuals and organisations who are making outstanding contributions to WA's multicultural society. The awards received 71 nominations. Seven individuals and 7 organisations were recognised for their outstanding contributions to multiculturalism in WA.

The 2025 Western Australian Multicultural Awards received 71 nominations

The Minister for Citizenship and Multicultural Interests, Hon Dr Tony Buti MLA, presented the Laksiri Jayasuriya Lifetime Community Service Award to Mrs Katherine Ursich OAM, a founding member of the Multicultural Services Centre of WA, and Ms Helen Cattalini OAM for her work in preparing a National Agenda for a Multicultural Australia.

The sixth annual Outstanding Community Languages Teacher of the Year Awards were held in partnership with Community Languages Western Australia in August 2024. The awards recognise and celebrate community language teachers' essential work, commitment and dedication to language and cultural learning and acknowledge the importance and impact community language teachers have in championing multiculturalism in WA.

This year, 39 nominations were received and a new awards category was created – Emerging Community Language Teacher of the Year. The 2024 winner of the Outstanding Community Language Teacher of the Year Award was Mrs Sesha Bhargavi Devalpally from WATA Telugu Badi and the inaugural winner of the Emerging Community Language Teacher of the Year Award was Mrs Karthika Ranjithkumar from Avvaiyar Tamil School.



Guests at the 2025 WA Multicultural Awards, Perth, March 2025. Photo by James Di Stefano.

The Leadership and Governance Program seeks to enable greater representation of Western Australians from CaLD backgrounds on public, private or not-for-profit sector boards and committees. Celebrating its tenth anniversary in 2025, 160 CaLD professionals have completed the program, and 19 new participants are currently enrolled in 2024-25. Fifty mentors are involved in the program, providing valuable guidance to participants. In June 2025, a special anniversary event brought together alumni, mentors, public sector leaders and board representatives to celebrate the program's impact and reaffirm the importance of diverse leadership in WA's decision-making bodies.

The Community Languages Program (CLP) complements language education in mainstream schools and diversifies the languages students from kindergarten to year 12 can learn, including at Western Australian Certificate of Education level. In 2024-25, the WA Government doubled the annual CLP budget to \$2.3 million.

The CLP comprises 2 eligibility-based grant categories; Per Capita and New School grants, in addition, funding was provided to the Italo-Australian Welfare and Cultural Centre for the Italian In-School Insertion Program and to Community Languages WA for sector support and training. In 2024, regional funding supported the Chung Wah Association in Geraldton and the Tamil Association of WA in Bunbury, ensuring language education reached communities across WA.



Community Language Program 2024

17,480 students

34 languages



2024-25 Budget increase



\$1.1 million to \$2.3 million

The Community Support Fund (CSF) Grants Program takes place every 3 years and supports CaLD community umbrella associations to deliver coordination, advocacy and support services to their member associations and community members.

Through CSF, OMI provided \$283,000 to 6 key CaLD umbrella associations in 2024-25. These organisations, including the Indian Society of WA, Chung Wah Association and Vietnamese Community in Australia (WA), deliver culturally appropriate services in areas such as settlement, youth development, mental health and domestic violence. Each organisation operated under a set of tailored KPIs to ensure services met specific community needs not otherwise covered by mainstream systems.

The Global Connections through Local Events Program engages the WA community through business events and cultural experiences that

create vibrancy, generate a sense of pride and provide opportunities for locals and visitors alike. In 2024-25, \$2.4 million was awarded to support the delivery of 4 cultural festivals.

The 4 events delivered included the Indian Society of WA's Diwali Mela, Chung Wah Association's Chung Wah Cultural Festival, Organisation of African Communities in WA's Africa Week, and Australian Arab Association's Arab Festival. The initiative successfully leveraged WA's Chinese, Indian, Arab and African communities to attract increased investment to WA, as well as interstate and international visitors.

Highlights included Bollywood actor Boman Irani's appearance at Diwali Mela, international dragon boat and lion dancing exhibitions at the Chung Wah Festival, Nigerian hip-hop artist Mr P's performance at Africa Week and Dabkeh dancers at the Arab Festival. Business forums linked to these events promoted small business growth and interstate trade connections.

The 2024 Multicultural Expo took place on 16 November at the Perth Cultural Centre and attracted approximately 2,500 attendees. The event featured 15 WA government agencies and 8 service organisations that support CaLD communities. The expo strengthened collaboration between government and community and showcased how services are being tailored to meet diverse community needs.

In 2024-25, OMI delivered 3 capacity-building workshops aimed at strengthening leadership within CaLD community associations

Capacity building workshops equip CaLD community associations and community leaders to better understand the needs of their communities and to engage effectively with communities and service providers.

In 2024-25, OMI delivered 3 capacity-building workshops aimed at strengthening leadership within CaLD community associations. Two in-person sessions were held in the metropolitan area, with one virtual session ensuring regional participation. A total of 50 community leaders attended, gaining practical strategies to engage more effectively with their communities and with government services.



Performers at the 2024 Multicultural Expo, Perth Cultural Centre, November 2024.



First Lights drone show – *Winthu Wangga* by Dr Charmaine Papertalk Green and Nicole Dickerson. Fremantle Biennale, Geraldton Foreshore, July 2024. Photo by Mario Veloso.

Aboriginal people and communities

Aboriginal Cultural Centre

The Aboriginal Cultural Centre is a major WA Government project that will establish a dedicated place of cultural celebration, learning and enterprise for Aboriginal people in WA. The centre will support connection, truth-telling and the sharing of culture through the arts, tourism, design and festivals. A site on Terrace Road in Perth was selected in partnership with Whadjuk Noongar Elders, and the project is being developed in partnership with Aboriginal communities across WA.

In 2024-25, project planning progressed engaging with 472 Aboriginal people and 23 organisations.

A request for tender was released in June 2025 for the appointment of a design consultant team. Governance for the project includes Aboriginal representation on the project Steering Committee with advisory support from the Whadjuk Reference Group and the Cultural Advisory Group, ensuring Aboriginal peoples participation in decision-making.

In 2024-25, project planning progressed engaging with 472 Aboriginal people and 23 organisations



The Cultural Advisory Group held their inaugural meeting in May 2025, and will provide crucial cultural advice for the project.



In April 2025, project team members met with community members in South Hedland at the Wangka Maya Pilbara Aboriginal Language Centre.



In July 2024, members of the ACC project team (L to R): Stacy Maxted (Senior Community Engagement Officer), Corelee Heesemans (Director Governance and Aboriginal Relationships), and Shelagh Magadza (Executive Director) spoke with community members at the NAIDOC Opening Ceremony.

The Aboriginal History WA (AHWA) Unit provides Aboriginal people with access to family history records and supports truth-telling through research and public education. AHWA manages access to restricted archives and collaborates with service providers to deliver outreach and research support across the State. Between July 2024 and June 2025, AHWA responded to 871 research requests, with the majority related to family tracing or the National Redress Scheme.

Between July 2024 and June 2025, AHWA responded to 871 research requests

In 2025, AHWA launched 2 new databases: the Passenger Lists Database, showing historic sea travel in and out of WA ports, and the Wadjemup Database, which documents Aboriginal and Torres Strait Islander peoples' imprisonment on Wadjemup (Rottnest Island). A key feature of the Wadjemup database is its map functionality which allows users to search for names and information by town or place. A scoping study for a Family History Online Database was completed and will guide future digital infrastructure for the AHWA unit.



AHWA Cultural Engagement Officer, Leanne McDonagh (front row far left), and AHWA Community Education Officer Duane Kelly (back row, second from the left), with Kara Kuliny staff members at an Aboriginal Family History session, October 2024.



Rottnest Isle Sheet 3 [Tally No. 505108], S2168, cons5698, item 1493, State Records Office of WA.

505108

3

KidSport is a WA Government initiative that removes financial barriers for children to participate in community sport and recreation, including swimming. In 2024-25, the program supported 4,940 Aboriginal and Torres Strait Islander children, providing more than \$1.4 million in vouchers across WA. The program continues to be a key enabler of access to sport for young Aboriginal people, promoting physical health, social inclusion and community engagement. The most popular sports included basketball, AFL, netball, hockey and gymnastics.

The Community Place Based Grants Program funds local initiatives that support vulnerable children and youth through structured activities outside of school. The program responds to community-led priorities in regional areas experiencing disadvantage and social challenges. In 2024-25, 16 projects were delivered with a total investment of \$737,000, including holiday programs, sports sessions and supervised recreation in communities such as Fitzroy Crossing, Halls Creek and Carnarvon. The program has been praised by local stakeholders for contributing to a reduction in juvenile crime and supporting safer, more engaged communities.

Targeted Aboriginal projects provide tailored support to Aboriginal and Torres Strait Islander organisations responding to local challenges through community-led solutions.

In 2024-25, the Marra Worra Worra Aboriginal Corporation in Fitzroy Crossing received funding to deliver youth-focused activities following the 2023 floods. This included a 2-day school holiday program and the Night Valley Ballers initiative, which provides supervised basketball sessions and social support. Additionally, the Kimberley Investment Framework, a \$5 million partnership between the WA Government and the AFL, continues to expand Aboriginal and Torres Strait Islander participation in football across the region. In 2024-25, the program supported inclusive and women's competitions, mental health initiatives and the reinstatement of junior matches in Fitzroy Crossing.

Revealed is an annual program that celebrates new and emerging Aboriginal artists from across WA through a curated exhibition and public art market. In 2025, the event returned to Boorloo (Perth), showcasing more than 85 artists, 47 of whom were exhibiting for the first time. Curated by Noongar artist Zali Morgan, the exhibition featured 150 works. The accompanying art market welcomed 6,000 attendees and included more than 35 artist stalls, offering valuable exposure and income opportunities for participants.



Revealed Exhibition

85 artists
150 artworks



Jacinta Taylor, *Don't Step on Me* (detail), 2024, installation view, Revealed: New and Emerging WA Aboriginal Artists, 2025, Perth Institute of Contemporary Arts (PICA), Boorloo (Perth). Photo by Rebecca Mansell.

DLGSC leads WA's contribution to Outcome 16 of the National Agreement on Closing the Gap, which seeks to strengthen and preserve Aboriginal and Torres Strait Islander peoples' languages. In 2024-25, the department progressed a formal partnership with Aboriginal Languages WA, the new peak body representing WA's 7 Aboriginal Language Centres. The partnership will help coordinate funding, resources and initiatives that preserve language, support speakers and ensure community-led revitalisation efforts are sustainable and nationally aligned.

The Wirnan Intergenerational Cultural Engagement and Learning Project supports Aboriginal art centres in the Kimberley to pass on cultural knowledge through creative practice. The initiative is designed and led by the Kimberley Artists Alliance and includes 6 participating centres. It promotes intergenerational learning, wellbeing and cultural continuity. In 2024-25, the project continued under a multi-year funding agreement totalling \$258,000, supporting a diverse program of community-based cultural activities.

Connecting to Country is a community grants program that funds Aboriginal and Torres Strait Islander-led on-Country activities across WA. These projects enable intergenerational knowledge transfer, cultural revitalisation and community healing through camps, storytelling, language archiving and traditional practice. In 2024-25, 20 projects were supported in regions including the Kimberley, Goldfields, Pilbara and South West. The program remains one of DLGSC's most culturally grounded and community-driven initiatives.



Dora Griffiths with her textiles design, Gerdewoon Thon Malin, created during a screenprinting workshop. Waringarri Aboriginal Arts, Kununurra 2024. Photo courtesy of Waringarri Aboriginal Arts.



The Reconciliation Week Street Banners Program is a partnership between DLGSC and Reconciliation WA that encourages local governments to publicly recognise Aboriginal culture and histories during National Reconciliation Week. In 2025, 320 banners were displayed across WA, featuring artwork by Noongar artist Darryl Dempster. The initiative aims to promote dialogue and awareness while honouring the significance of events such as the 1967 Referendum and the Mabo Decision.

The Partnership, Acceptance, Learning, Sharing Program is a schools-based grant program that encourages students to develop projects promoting reconciliation and cultural understanding. In 2024–25, 103 schools across WA were supported to deliver reconciliation-themed activities. The program fosters respect, shared learning and appreciation of Aboriginal culture within school communities.

Partnership, Acceptance, Learning, Sharing Programs delivered across 103 schools

Region	Number of programs
Gascoyne	1
Goldfields	4
Great Southern	3
Kimberley	4
Mid West	3
Peel	3
Perth	77
Pilbara	3
South West	4
Wheatbelt	1

The Tandanya–Adelaide Declaration is a national commitment to truth-telling and the protection of Aboriginal and Torres Strait Islander archival records. In 2024–25, the State Records Office led WA's recommitment to the declaration through the Council of Australasian Archives and Records Authorities. This included contributing to a national report on progress and producing a joint video statement through an Aboriginal-owned creative agency. The initiative underscores the State's commitment to ethical records management and Aboriginal and Torres Strait Islander data sovereignty.



Various Waringarri dancers performing Wangga, Waringarri Aboriginal Arts, Kununurra 2024. Photo courtesy of Waringarri Aboriginal Arts.



Regional overview

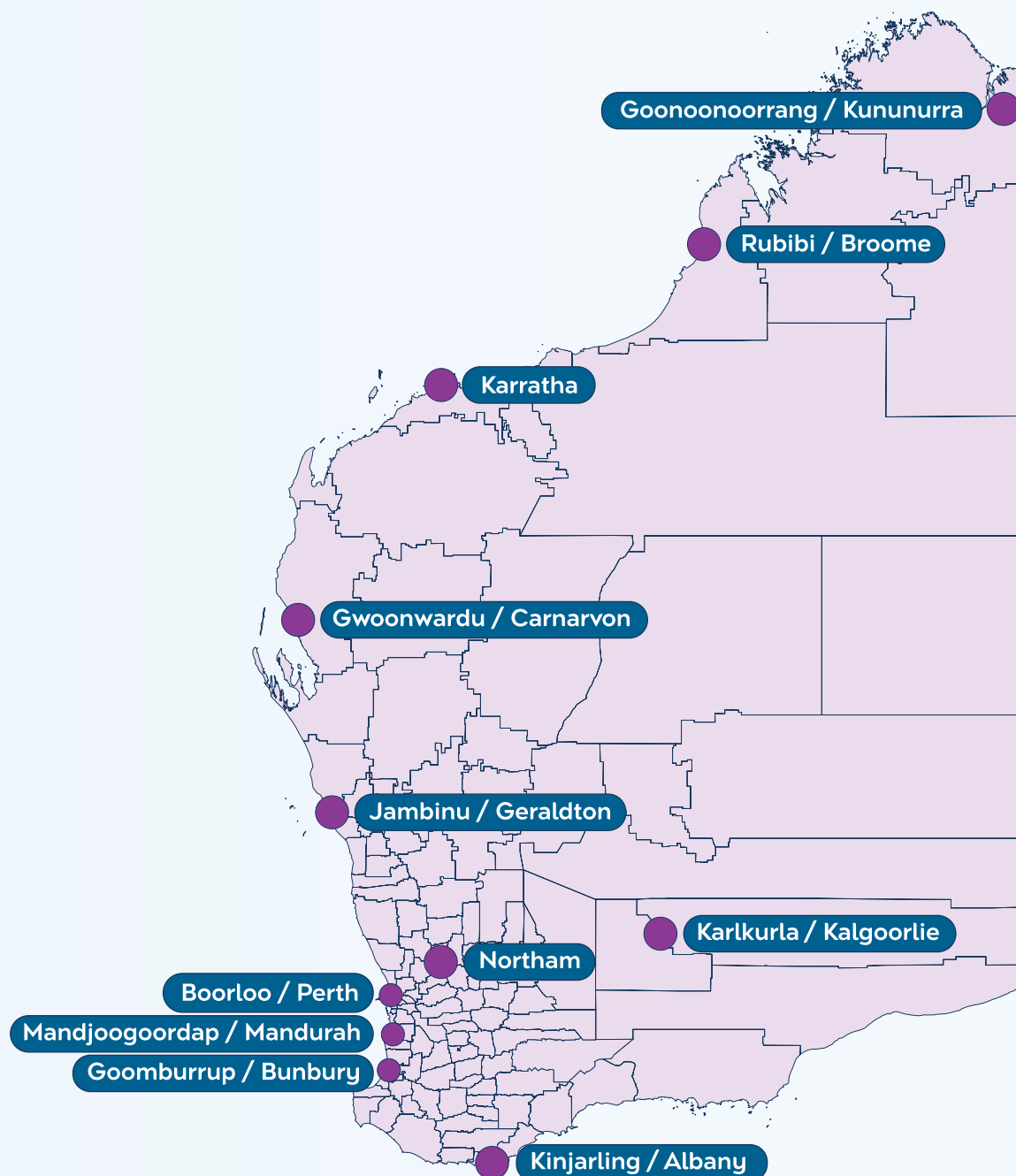
DLGSC is committed to having a strong regional presence in WA. Active community participation, place-based services, co-design and regulation are all important aspects of the department supporting the WA community.

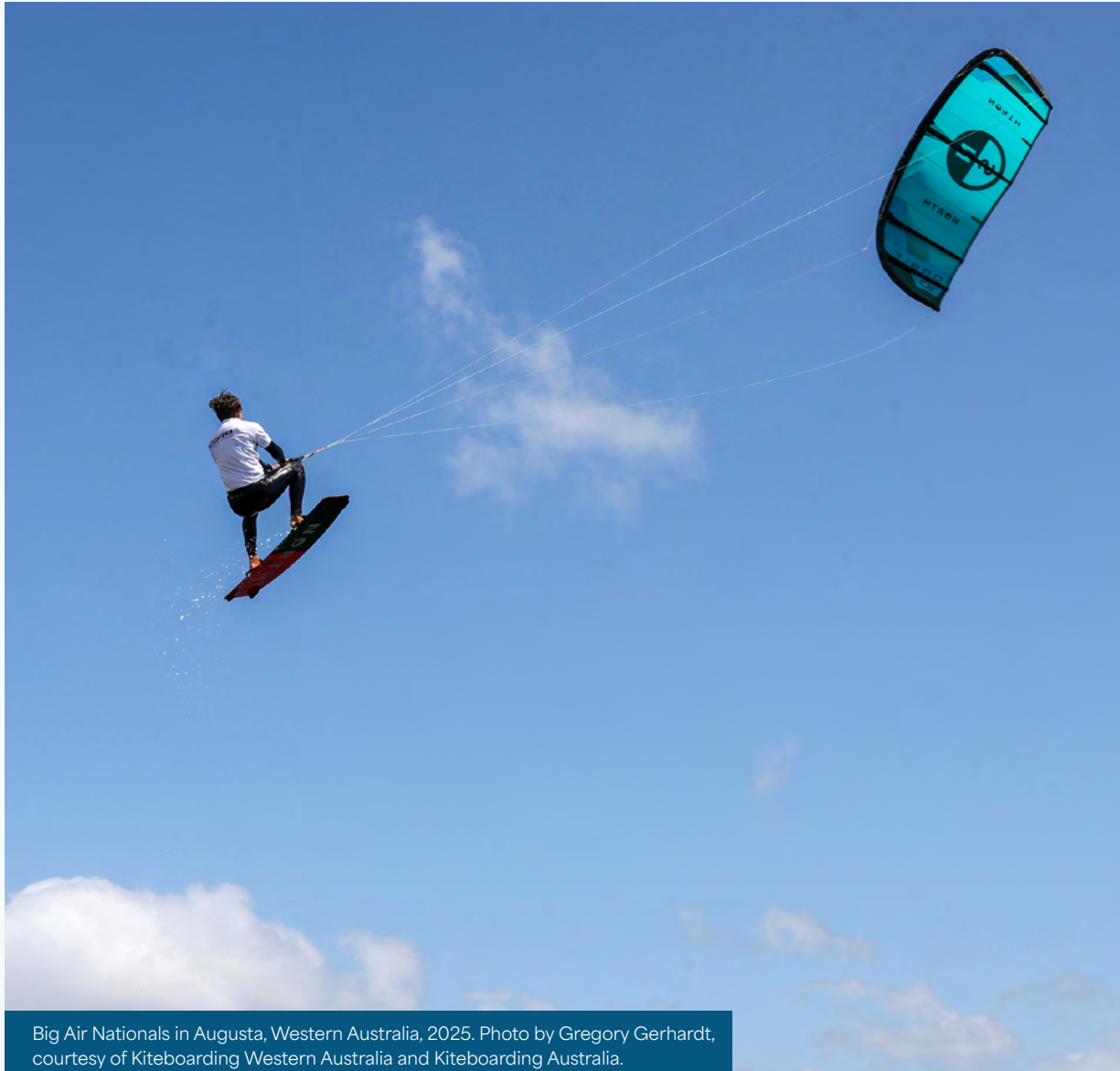
Ten offices across 9 regions provide vital services to regional communities and play important roles in ensuring thriving regional communities

This is achieved through collaboration, local partnerships and funding support for facilities and programs.

DLGSC runs numerous grant programs in the areas of sport and recreation, culture and arts, local government and the CaLD community that increase the opportunities for regional people.

In 2024-25, multiple grant programs supported sport across regional WA. A total of \$1.575 million was invested to assist 22 SSAs in delivering sport in regional areas, increasing participation, and supporting interstate travel for athletes.





Big Air Nationals in Augusta, Western Australia, 2025. Photo by Gregory Gerhardt, courtesy of Kiteboarding Western Australia and Kiteboarding Australia.

The Regional Athlete Support Program allocated \$1.6 million to provide scholarships and development opportunities for high-performing athletes and coaches in regional WA, with 344 athletes across 31 sports receiving support. Additionally, \$2 million was provided to sport organisations to plan, secure, and host international and national sporting events in Perth, as well as national sport league events in regional WA.

More than \$632,000 was provided for regional organisations to deliver structured sport and active recreation programs in regional WA for at-risk youth to participate in during school holidays.

In 2024-25, the KidSport Regional Pools Program provided free pool entry for KidSport eligible children and was expanded to include 47 pools across 42 statewide local governments.

Olympians visited regional schools through the Olympics Unleashed Program, delivering more than 40 sessions across the Kimberley, Mid West, Peel and Great Southern, reaching 1,800 participants and inspiring youth through sport.

In 2024-25, the Wheatbelt regional office evaluated the Wheatbelt Provision of Community Sport project, a joint initiative by DLGSC, WA Football, Country Football WA, Netball WA and Hockey WA. 232 people were surveyed, with results showing a 12 per cent increase in sports participation, and the creation of 3 new netball clubs.



The South West region launched a Volunteer Lifeguard Program. In 2024-25, the Shire of Bridgetown-Greenbushes and Shire of Collie trained 15 local community members to become pool supervisors. The program will continue in 2025-26 with the Shire of Augusta-Margaret River being allocated funding to upskill existing local aquatics staff and create career pathways for local high school students.

The department also delivered 8 specialist coaching visits to Christmas Island and the Cocos (Keeling) Islands through its service

delivery arrangement with the Commonwealth. These visits, coordinated through the Great Southern office, contributed to strong local engagement and upskilling of volunteers in remote island communities.

Coaches were engaged through SSAs to deliver programs in rugby, athletics, cricket, basketball, soccer, and volleyball.

The Regional Arts and Culture Investment Program continues to support job creation, tourism, and social cohesion in regional WA.

Supported with Royalties for Regions funding from the Department of Primary Industries and Regional Development (DPIRD), recipients include CircuitWest which delivers training for technical staff, professional development for regional venue managers and audience engagement projects. Regional Arts WA delivered support for young regional people including 5 Next Level fellowships for early career artists based in the Peel, Kimberley, South West and Goldfields.

The Regional Performing Arts Grants Program has provided \$1.4 million to support WA produced performing art shows to tour regionally. The Regional Arts Venues Support Program was allocated \$679,000 to support 10 regional performing arts venues in the Goldfields, South West, Kimberley, Wheatbelt, and Mid West regions to expand their annual programming.

The Regional Exhibition Tourist Boost is made possible by Royalties for Regions and works to expand access to arts in regional WA. Art on the Move facilitated touring exhibitions and professional development activities. The Regional Arts Venue Support Program invested \$619,000 in 11 regional galleries, while the Public Regional Galleries Improvement Fund enabled infrastructure upgrades to 10 galleries by injecting more than \$277,000 in funding.

The Kimberley Community Recovery Grants Program provided for \$1.2 million across 21 projects

The Kimberley Community Recovery Grants Program supports the well-being, psychosocial recovery and resilience of communities impacted by the flooding associated with ex-Tropical Cyclone Ellie. The grants provided for \$1.2 million across 21 projects. Jointly funded by the WA Government and Australian Government under Disaster Recovery Funding Agreements, the program supported social and emotional wellbeing through locally led activities that strengthen community resilience. Funding to programs included the Fitzroy Crossing Pool Youth Space implemented by the Royal Lifesaving WA and the Basketball Carnival by the Derby Basketball Association.



ART ON THE MOVE x Museum of the Great Southern Activating Collections. Artist in Residence Chelsea Hopkins-Allan visits the entomology lab at Western Australian Museum's Collections and Research Centre, Perth, April 2025. Photo by Danica Zuks.



International Dragon Boat regatta held during Perth Chung Wah Cultural Festival at Burswood Park, November 2024.
Photo by WAMN - West Australasian Media Network Pty Ltd, courtesy of the Chung Wah Association.

In 2024-25, DLGSC continued implementing the legislated trial of the BDR across the Pilbara, Kimberley, Goldfields, Carnarvon and Gascoyne Junction regions. The BDR aims to reduce alcohol-related harm by identifying individuals prohibited from purchasing takeaway alcohol. When a person on the register attempts to buy packaged liquor, scanning their ID alerts staff and prevents the sale.

In 2024-25, DLGSC advanced and finalised inquiries into alcohol sales in Derby and Broome. New restrictions were introduced in July 2024 to limit the daily sale volume of takeaway alcohol, restrict trading hours, and balance harm minimisation with licensee operations.

The CaLD Community Capital Works Fund (CCWF) provides funding to CaLD communities in WA to carry out capital works projects to improve their existing facilities, provide opportunities for new facilities, and enhance services to the community. In 2024-25, 2 regional recipients included the Albany Italian Club in the Great Southern and the United Hellenic Association of Bunbury in the South West. These projects contribute to a growing network of over 60 CaLD community-owned facilities across WA.

The CGP funds CaLD community associations and community service organisations to design, deliver and partner on projects. Last year, the CGP invested \$1.2 million into 88 community-led projects. These projects built community capacity, supported civic and economic participation, and promoted multiculturalism through skills development and cultural events. In 2024-25, 19 regional events were delivered across the Kimberley, Wheatbelt, Mid West, Goldfields, South West, Peel, Pilbara and Great Southern. Regional initiatives received 15 per cent of the total CGP budget.



Butterfly puppets created by Chris Hill and performed by Sandfly Circus students in Theatre Kimberley's production *Small But Spectacular*. Broome, September 2024. Photo by Robak Photography.

Child Safeguarding Implementation Unit

The Child Safeguarding Implementation Unit (CSIU) leads the department's work to protect children and young people from harm. In 2024-25, DLGSC released its Statement of Commitment to child safety and wellbeing, reinforcing its responsibility to implement the National Principles for Child Safe Organisations. The statement outlines DLGSC's commitment to keeping children and young people safe across all areas of its engagement, whether through direct interaction, service provision or funding relationships with community organisations.

DLGSC developed a child friendly complaints system to ensure children and young people can report concerns in a safe, accessible and age-appropriate manner. The CSIU was recognised for this work as a finalist in the Institute of Public Administration Australia WA Achievement Awards under the category of Best Practice in Children's Consultation. The nomination acknowledged the department's commitment to embedding children's voices in the design and implementation of the complaints system, which involved extensive consultation with young people to understand their needs and expectations.

In line with the department's Statement of Commitment and National Principle 7, the CSIU provided specialised child safeguarding training to staff at DLGSC Recreation Camps. The program included consultation with camp staff, the development of practical, evidence-based content, and the delivery of targeted training sessions.

Initial sessions were provided to staff nominated as Child Safe Champions. These champions now act as on-the-ground support, offering guidance to colleagues and helping to respond to child safety incidents and concerns. This was followed by site-wide training to ensure all camp staff are informed, prepared and supported in safeguarding responsibilities.

CSIU continued its leadership of the Local Government Child Safe Project, which assists local governments to meet their obligations under WA's child safety reforms. In 2024-25, the team analysed data gathered from a sector-wide self-assessment survey and began developing a suite of tailored resources to help councils build and maintain child safe practices. The next phase of the project will focus on strengthening the capacity of local government authorities to implement the National Principles in policy, practice and service delivery.

In 2024-25, CSIU coordinated the Acknowledgement Payment Scheme for former athletes who experienced harm while participating in the Women's Artistic Gymnastics Program at the WAIS. The scheme formed part of a broader package of responses which also included a Restorative and Reconciliatory process and an external review of WAIS's culture and governance. The payment scheme provided formal recognition and support to affected individuals, reinforcing the department's commitment to accountability and healing.



Photo by SolStock/E+/Getty Images.

State Records Office

The State Records Office (SRO) plays a leading role in strengthening public sector record keeping and ensuring access to WA's archival heritage. In 2024-25, the SRO focused on digital innovation, interagency collaboration, and expanding the accessibility of historical records through targeted digitisation and technology partnerships.

The SRO continued to expand the Information Management (IM) Hub, an online collaboration space built on Microsoft Teams and SharePoint that facilitates the sharing of knowledge, tools and expertise across State and local government. By June 2025, the IM Hub had grown to approximately 350 users from 96 agencies. It includes IM Central, a general channel for information management discussions, and a specialised channel dedicated to information classification. The IM Hub remains a practical resource for fostering professional development and improving consistency in government record keeping practices.

To support consistent and secure handling of government information, the SRO continued to lead the implementation of the WA Government Information Classification Policy. The policy aims to establish a common language for identifying and labelling the sensitivity of information across the public sector. In 2024-25, the SRO facilitated an inter-agency community of practice to guide the application of the policy and promote shared approaches to privacy, risk management and responsible information sharing.

This work strengthens the State's information governance and improves alignment with national data standards.

Preserving and improving access to WA's documentary heritage remained a key focus of the SRO's work in 2024-25. A large-scale digitisation project commenced on records from the Colonial Secretary's Office, one of the State's most significant historical collections.

The SRO also continued digitising fragile materials from the broader State archives to protect them from deterioration and enable digital access. In addition, the SRO partnered with Information, Communication and Technology students from the University of Western Australia on 2 innovation projects. The first project involved developing a web-based tool to automate processes for managing digitised records, improving efficiency and ease of access. The second explored artificial intelligence solutions to transcribe handwritten archival documents, testing the potential of machine learning and software tools to enhance archival discovery.



Historical records of Births, Deaths and Marriages Registers at the State Records Office of Western Australia.



Community based music-making workshops from Tura's Sound FX program, Fitzroy Crossing, August 2024. Photo by Edify Media.





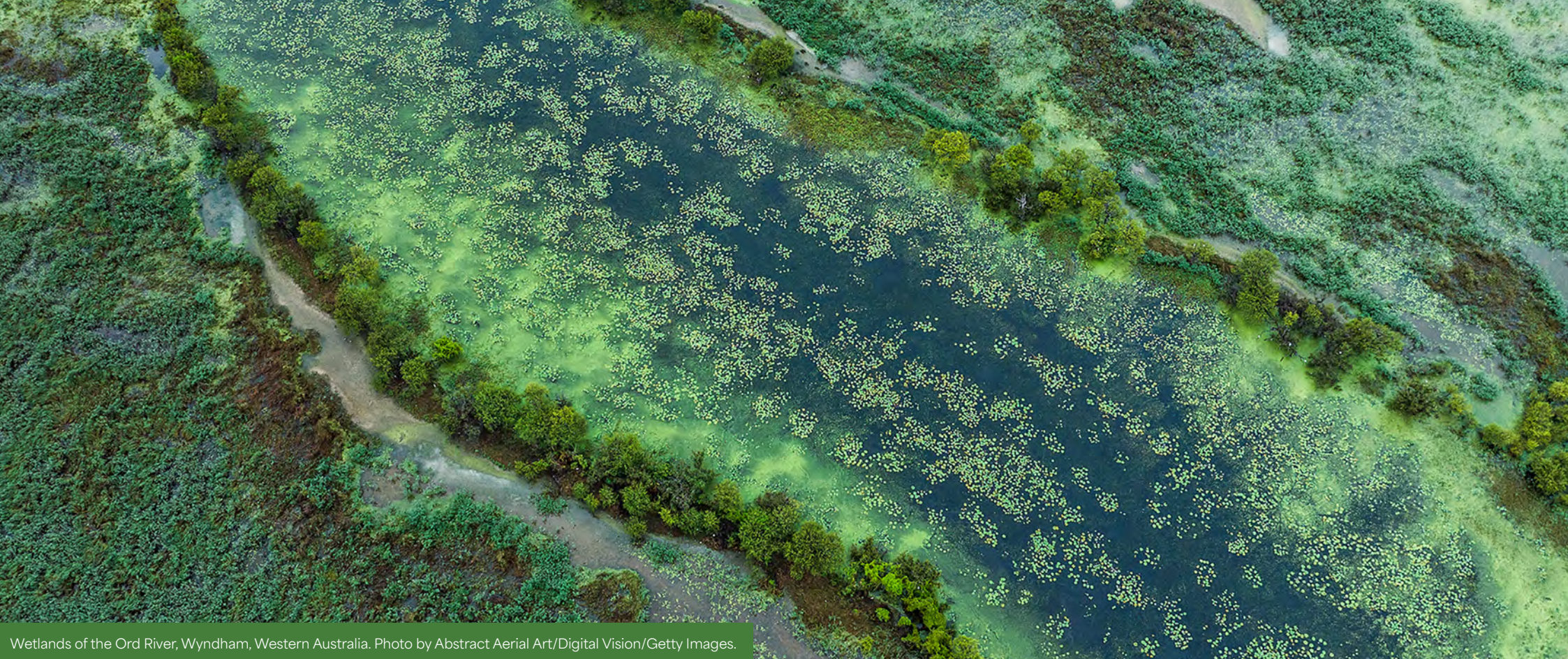
Terracotta Warriors: Legacy of the First Emperor exhibition at the Western Australian Museum Boola Bardip. Photo by Luke Riley Creative. Courtesy of the Western Australian Museum.



03

Capability development

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Wetlands of the Ord River, Wyndham, Western Australia. Photo by Abstract Aerial Art/Digital Vision/Getty Images.

Agency Capability Review

DLGSC was selected by the Public Sector Commission to participate in the Agency Capability Review (ACR) from June 2022 to March 2023. The review assessed the department’s capability in 3 key areas: asset management, strategic policy and service improvement, and results-driven performance. The ACR Executive Summary Report was released in April 2023, and since then, the department has progressed a series of reforms to improve organisational maturity and performance.

In 2024–25, DLGSC finalised a range of initiatives responding to the review, including the implementation of a Leadership Expectations Framework, DLGSC Digital Strategy, and a new Performance Development Program, which launched in September 2024. The department also introduced the revised Integrity Framework and implemented reforms related to budgeting, workforce planning, risk management and staff development. This work demonstrates DLGSC’s ongoing commitment to transformation and continuous improvement.

Audit

DLGSC has continued to drive audit improvements in 2024-25, with internal audits playing a central role in strengthening accountability and governance. Internal audit functions continue to provide valuable insights and have driven measurable improvements, reinforcing a culture of diligence and responsiveness across DLGSC.

The Strategic Internal Audit Plan is developed annually and regularly reviewed, with input from the Audit and Risk Committee. Internal audits are complemented by delivering audit briefings, targeted training, and proactive risk mitigation strategies across the department, fostering greater awareness and operational resilience.

DLGSC has maintained a sustained focus on improving internal controls, ensuring that systems and processes are robust, responsive, and aligned with best practice standards. This ongoing commitment has further enhanced the department's governance framework and operational integrity.

Governance and leadership

DLGSC continue to invest in building a strong workforce culture and enhanced employee experience through a range of initiatives and strategic projects. This is being achieved through the 5-year Strategic Plan, which was launched in June 2024, and the Workforce and Diversity Plan 2024-2029, launched in November 2024, which sets the strategic direction for workforce capability and inclusivity. Supported by operational strategies such as the Capability and Development Strategy and a whole-of-agency learning program, DLGSC is helping to promote leadership values across the organisation.

In 2024-25, the department delivered an executive leadership program for high-potential staff, as well as running a 12-month peer-based interagency mentoring program and launched a comprehensive succession planning framework. 'Development Degustation' lunch sessions have provided practical learning opportunities focused on soft skills and staff development. Collectively, these initiatives strengthened internal capability and ensured the department remained aligned to WA Government expectations.



Workforce diversification, compliance and accountability

The department advances workforce inclusion through new partnerships, recruitment practices and performance monitoring. These include participating in the Public Sector Women in Executive Leadership Development Experience Program, partnering with the National Disability Recruitment Coordinator to promote job opportunities to people with disability, advertising all positions on the Aboriginal Service Jobs Board via Job Skills WA, and creating positions in the Specialist Aboriginal Projects and Engagement directorate that can only be applied by Aboriginal or Torres Strait Islander peoples.

In 2024-25 DLGSC met or exceeded the public sector average for representation of several key diversity groups and is actively working to improve the attraction and retention of people from CaLD backgrounds, Aboriginal and Torres Strait Islander people, and people with a disability. This commitment is being progressed through a suite of targeted initiatives that support inclusive employment practices.

These include strategies aligned with the Multicultural Plan, Workforce and Diversity Plan, Recruitment and Attraction Plan, and the Capability and Development Plan, which primarily utilise existing networks and advertising platforms to promote opportunities to diverse groups.

The department leverages legislative and policy flexibilities under the Commissioner’s Instruction 39 and Section 51 of the *Equal Employment Opportunity Act 1984* to enable targeted recruitment and employee development. Additionally, workplace accreditations such as Disability Confident Recruiter and Veteran Employment Supporter reflect DLGSC’s proactive approach to adjusting recruitment processes and improving diversity outcomes.

The department also uses real-time workforce data analytics, including gender pay gap and equity indicators, to guide decision making. The Workforce and Diversity Plan 2024-2029 continues to serve as the foundation for a diverse and capable workforce.

Diversity group	DLGSC on 30 June 2024	DLGSC on 30 June 2025	Public Sector Average 31/03/2025	Public Sector Target
Women in the Senior Executive Service (SES)	62.8%	63.2%	51.2%	50%
People from CaLD backgrounds	13.2%	12.9%	18.5%	15.5%
Aboriginal and Torres Strait Islander	2.3%	2.7%	2.8%	3.7%
People with disability	3.4%	3.3%	1.7%	5%
Youth (employees under 25)	10.4%	8.2%	5.8%	5.8%

Work health and safety, and injury management

DLGSC is committed to providing a safe and healthy workplace for all staff and visitors in accordance with our obligations under the *Work Health and Safety Act (WA) 2020* and supporting regulations and codes of practice. In conjunction, DLGSC continues to support injured workers in line with the *Workers' Compensation and Injury Management Act 2023* and supporting regulations, ensuring appropriate care and assistance throughout their recovery.

DLGSC is actively managing and reducing asbestos containing materials at sites under its control, in accordance with the National Strategic Plan for Asbestos Awareness and Management 2019-2023 requirements.

To support consultation and coordination on Work Health and Safety (WHS) matters, DLGSC has established 2 committees, the Consultative WHS Committee and the Corporate WHS committee.

Other key achievements during 2024-25 include the review and updates of the WHS policies and procedures, workshops to raise awareness of departmental and individual responsibilities, promoting systems and support available, and the expanded resourcing in employee wellbeing initiatives, including mental health first aid and family and domestic violence support networks, to strengthen support for both workers and managers.

Measure	Results - Base year 2022-23	Results - Prior year 2023-24	Results - Current reporting year 2024-25	Targets	Comments
Number of fatalities	0	0	0	0	Target Achieved
Lost time injury and disease incidence rate	0.70	0.45	0.38	0 or 10% reduction in incidence rate	Target Achieved
Lost time injury and disease severity rate	50%	16.6%	0%	0 or 10% reduction in severity rate	Target Achieved
Percentage of injured workers returned to work within 13 weeks	100%	83.3%	100%	Greater than or equal to 80%	Target Achieved
Percentage of injured workers returned to work within 26 weeks	100%	100%	100%	Greater than or equal to 80%	Target Achieved
Percentage of managers trained in WHS and injury management responsibilities, including refresher training within 3 years	66.5%	88.3%	93.8%	Greater than or equal to 80%	Target Achieved

Digital foundations

In 2024–25, DLGSC continued leveraging information technology to deliver innovative digital services to the WA community in a secure and well governed manner. A significant business renewal program is underway to support a digital-first future, while investments in data-driven decision-making platforms will allow DLGSC to realise the benefits of emerging technologies such as artificial intelligence (AI).

In 2024–25, the Digital Transformation and Cyber Security Strategies have been published. These documents will guide technology investment decisions. The strategies will be supported by the addition of a new ICT governance model. This is currently being established and will feature a business-led Digital Innovation Advisory Committee, an Architecture Review Board and an ICT Steering Committee.

In order to execute the digital transformation strategy, DLGSC has uplifted the Digital and Technology Services branch, in addition to creating the ICT Business Engagement function, which will help align the ICT services and business strategy.

The department has established a Privacy Policy, Information Classification Policy and Information Assets Register, has significantly improved the implementation of Essential Eight Maturity Level One Security Controls, and has continued to progress towards achieving and maintaining compliance with the remaining controls, including Multi-Factor Authentication, to protect DLGSC against various cyber security incidents.

The department can also report a successful roll out of Phase 1 of an AI pilot with planning underway for Phase 2, ahead of an organisational rollout.

Integrity

The Integrity Unit is responsible for integrity misconduct investigations and case management, the delivery of integrity and fraud and corruption prevention education campaigns, and the management of initiatives and projects which build the integrity of DLGSC. The Integrity Framework complies with the requirements of Public Sector Commissioner's Instruction 40: Ethical Foundations and Embedding Integrity: Integrity Strategy for the WA Public Authorities 2024–2028.

This year we refreshed the DLGSC Fraud and Corruption Control Plan to ensure alignment with the Act and Treasurer's Instructions.

We also led the first maturity self-assessment of the Framework to identify current and future state integrity maturity levels across 13 best practice elements as identified by the Public Sector Commission. The resulting DLGSC Integrity Maturity Plan formalised key actions to facilitate integrity maturity growth across the department for the next 2 years.

DLGSC provides mandatory integrity training via Accountable and Ethical Decision Making and Corporate Induction and Managers Accountability training courses. The training covers the Principles of the DLGSC Code of Conduct, the Framework and other integrity controls, and public sector integrity risk areas such as conflicts of interest, secondary employment and offers of gifts, benefits and hospitality.

The Director General prioritised ongoing communication to staff regarding their responsibilities under the Code. As of June 2025, 99 per cent of DLGSC workforce had formally acknowledged the code.



Shark Bay coastline, Western Australia. Photo by Maico Presente/Moment/Getty Images.



Rusalka, West Australian Opera, His Majesty's Theatre, July 2024. Photo by Dylan Alcock, West Beach Studio.



04

Agency performance

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Report on Operations

2024-25

Actual results versus budget targets

	2024-25 Target ¹	2024-25 Actual	Variation ²
	(\$'000)	(\$'000)	(\$'000)
Total Cost of Services	501,673	437,791	63,882
Net Cost of Services	467,124	401,827	65,297
Total Equity	693,669	1,019,170	(325,501)
Salary Expense Level	79,364	85,044	(5,680)
Executive Salary Expense Limit	2,924	4,222	(1,298)

¹ The 2024-25 Financial Targets reflect the financial targets in the 2024-25 Resource Agreement.
² Further explanations are contained in Notes 10.1 'Explanatory Statement' to the financial statement.

Working Cash Targets

	2024-25 Target	2024-25 Actual	Variation
	(\$'000)	(\$'000)	(\$'000)
Working Cash Limit	24,766	21,887	2,879

Key performance indicators

Certification of key performance indicators

The Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2025

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Local Government, Sport and Cultural Industries performance and fairly represent the performance of the Department of Local Government, Sport and Cultural Industries for the financial year ended 30 June 2025.



Chad Anderson
Director General

Department of Local Government, Sport and Cultural Industries
Accountable Authority

15 September 2025

Performance Management Framework

The below table illustrates the relationship between the Department of Local Government, Sport and Cultural Industries' (DLGSC) services, the desired outcomes and the relevant government goal. The DLGSC's key effectiveness indicators help to determine whether DLGSC's desired outcome has been achieved through service delivery. The key efficiency indicators monitor the relationship between the services delivered and the resources used to provide the service.

Government Goal	Desired Outcome	Service
Strong Communities: Supporting our local and regional communities to thrive.	Outcome 1 A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity.	Service 1 Cultural and Arts Industry Support.
	Outcome 2 An inclusive and harmonious society where everyone has a strong sense of belonging, can participate and contribute fully in all aspects of life and can achieve their goals	Service 2 Office of Multicultural Interests
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Outcome 3 Local governments are supported to meet legislative requirements of the Local Government Act	Service 3 Regulation and support of local government.
	Outcome 4 Efficient and effective asset and infrastructure support services to client agencies.	Service 4 Asset and infrastructure support services to client agencies. (a)
	Outcome 5 Gambling and liquor industries operate responsibly in accordance with legislation	Service 5 Regulation of the Gambling and Liquor Industries.
		Service 6 Office of the Independent Monitor (Oversight of Burswood Casino Remediations). (b)
	Outcome 6 A strong sport and recreation sector that facilitates participation.	Service 7 Sport and recreation industry support.

(a) Effectiveness and efficiency indicators are not reported for this outcome as it relates to the services provided by DLGSC to support the outcome and activities of the client agencies. An exemption from the requirements of Treasurer's Instruction 904(2)(iv) Key Performance Indicators, has been provided by the Under Treasurer.

(b) Effectiveness and efficiency indicators are not reported for this service, primarily due to the finite nature of the service. An exemption from the requirements of *Financial Management Act (2006)*, section 61 (1) has been provided by the Treasurer.

Outcome 1: A sustainable arts and cultural sector that facilitates attendance and participation in arts and cultural activity.

Effectiveness KPI 1.1: Ratio of Government funding to other income earned for funded arts and cultural organisations.

Why we measure

We measure the ratio of leveraged revenue because it provides an indication of how successful a cohort of arts organisations has been in generating additional revenue to support arts and cultural activity. As a time-series, it is one of the indicators of changes in sustainability of the arts and cultural sector. The cohort of organisations used in this ratio are those organisations that receive multiyear funding, which are the organisations funded through the Arts Organisations Investment Program (AOIP) and the National Performing Arts Partnership Framework (NPAPF) program. Collectively these key arts organisations create and present high quality and diverse arts, cultural and creative experiences for the people of Western Australia. An aim of both of these programs is to provide base operational funding for the organisations so that they can then generate their own revenue and secure other income. The ratio of leveraged revenue tracks this leveraged funding level.

What we measure

This indicator measures the ratio of the aggregate funding in a year provided by DLGSC to this cohort of funded arts organisations through the NPAPF and AOIP programs against the aggregate total of their income from all other sources. Other sources include earned income, other DLGSC funding, other government funding, sponsorship, and private giving.

How we measure

The ratio shows the total amount of income generated from other sources for each dollar of funding provided by DLGSC through the AOIP and NPAPF programs.

An increase in the ratio would suggest that overall, the arts and cultural sector is doing well at generating other income. A decrease in the ratio would suggest that overall, there are challenges for the sector either earning income or securing other government funding or philanthropy.

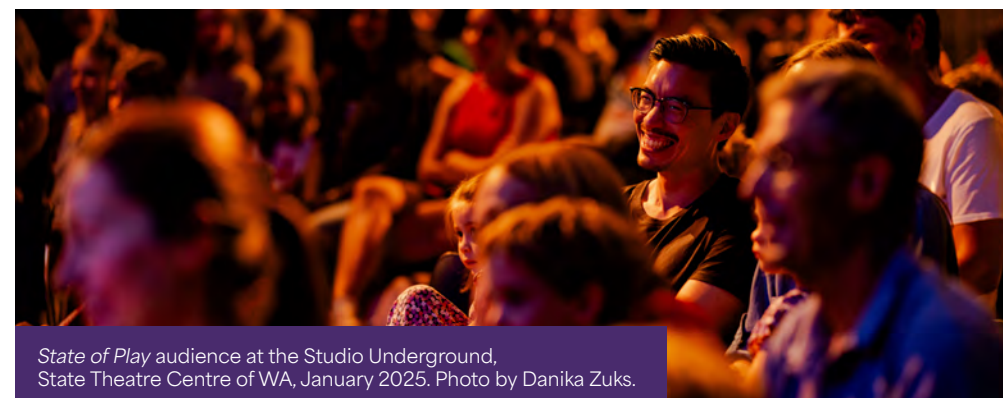
The underlying calculation was revised in 2025 so that the ratio measures leveraged income earned against the multi-year operational funding to organisations via the AOIP and NPAP programs only. With the revision to the ratio, 'other income' includes occasional one-off project funding from DLGSC.¹

Performance

	2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
Restated	1:5.6	1:5.3	1:5.6	1:3.7	1:5.2	+41%
As previously reported	1:3.7	1:3.3	1:3.5			

Analysis

The 2024-2025 Actual was greater than the 2024-25 Target due to a revision in the ratio to calculate the effectiveness indicator. Without this revision the 2024-25 Actual would be 1:3.6, in line with the 2024-25 Target.



State of Play audience at the Studio Underground, State Theatre Centre of WA, January 2025. Photo by Danika Zuks.

¹With the revision in 2024-25 the ratio only calculates leverage from the funding income that the cohort of organisations receive via the AOIP and NPAP programs. This revision has resulted in a change in the proportion of funding counted as 'Government funding' compared to the proportion counted as 'other income'. With the revision there is a \$7.751 million decrease to what is counted as Government funding (AOIP and NPAPF program funding) and a \$7.751 million increase to what is counted as other income earned. This contributes to the variance to the 2024-25 target, as the target was set using the previous calculation. For comparative purposes, actuals have also been restated from the 2021-22 financial year.

Effectiveness KPI 1.2: Percentage of Western Australians attending or participating in an arts and cultural activity.

Why we measure

DLGSC captures data to understand and measure the public value it creates through its investments in culture and the arts and its role as a development agency for the sector. For culture and the arts, public value is the cultural, social, and economic benefits created by culture and the arts for the Western Australian community. A strong response in the attendance or participation in arts and culture activity demonstrates that Western Australians support and value arts and culture and will continue to seek experiences that foster belonging and a sense of community.

What we measure

This indicator measures how many people attend or participate in arts and cultural activities in Western Australia. This indicator shows institutional value that relates to the broader community social benefits that are generated through participation or attendance at artistic and cultural activities. Arts and cultural activities include a range of activities such as the cinema, music, theatre, dance, visual arts, opera, festivals, libraries, galleries, museums, archives and community cultural events.

How we measure

The annual Arts and Culture Monitor Survey measures the behaviour and attitudes towards arts and culture and is the study used to provide data for this indicator. The survey is a long standing and well-established time series and has been conducted since 2003. The survey captures the frequency as well as the percentage of Western Australians (people, aged 16 years and over) attending or participating in arts and culture activities over a range of time periods. Respondents are asked, amongst others, the following question within the survey:

‘Did you attend or participate in an arts or cultural activity in the past twelve months?’

In 2025, 26,479 online panellists from Thinkfield were invited to complete an online survey between 11 March to 2 April 2025, and a total of 1,367 respondents aged 16 and over completed the online survey or were recruited by phone. This represents a sampling error of +/- 2.6% at the 95% confidence interval.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
74%	78%	69%	78%	74%	-4%

Analysis

In the 2024-2025 period, 74% of survey respondents stated they had attended or participated in arts and cultural activities over the past 12 months. The 2024-25 Actual of 74% is lower than the 2024-25 Budget Target of 78% by 4%, primarily due to cost-of-living pressures, with 54% of respondents noting that cost was the main barrier for attending and participating in arts and cultural activities over the past 12 months. However, the 2024-25 Actual represents an improvement of 5% from 2023-2024.



Joseph Evans (L) and Grace Grant (R) wear bush turkey and jabiru puppets created during Theatre Kimberley's *Big Country Puppets* - Wyndham residency with the Balangarra Rangers, Wyndham, March 2025. Photo by Landi Bradshaw Photography.

Outcome 2: An inclusive and harmonious society where everyone has a strong sense of belonging, can participate and contribute fully in all aspects of life and can achieve their goals.

Effectiveness KPI 2.1: Percentage of stakeholders who report that the Office of Multicultural Interests had a positive impact on the promotion and support of multiculturalism.

Why we measure

The DLGSC, through the Office of Multicultural Interests (OMI), supports the development of a vibrant and effective multicultural society in Western Australia. This is achieved through the promotion and support of multiculturalism in Western Australia and includes providing information, advice, funding, training and support, and facilitating partnerships and collaboration to achieve the full potential of multiculturalism within the State. This effectiveness indicator provides a measure of OMI's key stakeholders that believe the support provided contributes to achievement of a vibrant and effective multicultural society.

What we measure

This indicator is informed by OMI's annual Stakeholder Satisfaction Survey which identifies to what extent stakeholders think that OMI has made an impact in achieving the full potential of multiculturalism in Western Australia, based on the following key objectives:

- strengthening culturally diverse communities
- supporting development of culturally inclusive policies, programs, and services across the public and community sectors
- facilitating full participation by culturally diverse communities in social, economic, cultural, and civic activities
- developing intercultural understanding
- promoting the benefits of Western Australia's diversity.



Mirrabooka Refugee Week - Freedom Cup and Family Fun Day, Herb Graham Centre and Mirrabooka Open Space, June 2025.

How we measure

OMI surveys stakeholders to gain feedback via its OMI Stakeholder Satisfaction Survey each year as detailed above.

Respondents were asked to rate on a scale of no impact, a little impact, a moderate impact, a significant impact or a very significant impact. The survey results were calculated based on the subset of respondents who were able to form an opinion on each of the factors with the 'don't know' responses removed.

The indicator score is based on the number and percentage of responses that indicated OMI had a positive impact, which is defined as those who consider OMI had a 'moderate, significant, or very significant impact. The final figure is determined by calculating the average score of all five questions.

A target of 90% is set as an acceptable customer satisfaction performance standard for most industries and takes into account factors outside the organisation's control that can impact stakeholder satisfaction. Maintained performance is demonstrated by a result equal or above the target.

In 2024-2025, a sample drawn from a final list of 2,270 valid stakeholders were surveyed. The distribution of the sample was consistent with the proportion of stakeholders as follows:

Stakeholder category	Stakeholder database population (%)	Unweighted survey sample (%)	Weighted survey sample for reporting (%)
Community organisation	31	29	29
State Government agency	20	17	18
Another type of non-Government organisation	13	10	12
Individual/Business	13	10	12
OMI Grants Applicants	16	21	15
Local Government	3	2	2
Consulate	2	1	2
Commonwealth Government agency	2	2	2
Uncategorised	-	8	8
Total	100	100	100

Emails were sent to all 2,270 stakeholders, with the final sample of 458 responses gained via online survey (222) telephone interviews (198) and SMS (38). The overall response rate was approximately 20.2%.

The sample size and comparable results from the online survey and interviews is sufficient to be representative and hence, the total sample provides a forecasting accuracy of +4.1% at the 95% level of confidence.

The data collection method (online or telephone) had no significant impact on the results and the sample size provided a good foundation for analysis.

To ensure proportional representation of survey results, the data was weighted as there were slight differences in stakeholder proportions in the unweighted sample, compared to the population in the database. Weighting was applied to ensure the survey results replicated the population profile.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
91%	94%	92%	90%	92%	2%

Analysis

The 2024-2025 Actual result of 92% was higher than the 2024-2025 Target of 90% by 2%. This result is consistent with OMI's performance in recent years, showcasing stability and indicative of OMI's continued commitment to fulfilling its role in assisting the Western Australian Government to achieve the full potential of multiculturalism.



Community Capacity Building Workshop attendees, Perth, May 2025.

Outcome 3: Local governments are supported to meet legislative requirements of the Local Government Act.

Effectiveness KPI 3.1: Percentage of local governments where actions were taken in support of compliance with the legislative framework.

Why we measure

The role of DLGSC is to support the local government sector in the provision of good governance and compliance by monitoring, promoting, and enforcing compliance with the relevant legislation.

The DLGSC’s Compliance Framework outlines the approach taken to ensure that local governments, their elected members, and employees operate in compliance with the *Local Government Act 1995* (and associated Regulations). The framework details the actions taken to support and achieve greater compliance, including the assessment and investigation of complaints, provision of advice services, guidance documents, and monitoring of key information provided to DLGSC by local governments.

The DLGSC measures local government compliance performance against the framework to identify areas for assistance to improve capability and governance. The DLGSC are actively increasing the support and guidance to local governments with the aim of reducing actions against specific local governments in the future.

What we measure

This indicator measures the percentage of local governments that had actions taken by DLGSC in the financial year. Maintained performance is demonstrated by a result equal or above the target.

How we measure

This indicator shows the percentage of local governments that had action taken against their elected members or employees under that framework in the financial year.

The framework details the actions DLGSC may take in response to received complaints, including arms-length monitoring, requesting further information, dealing with complaints, breaches, probity audits, investigations, and authorised inquiries.

Records are collated of all actions including issuing letters of improvement as well as other compliance actions, complaints, audits, inquiries etc taken by DLGSC in response to potential non-compliance, to determine which of Western Australia’s local governments had action taken against them. The figure is then converted to a percentage, measured against the number of WA local governments.

Performance

2021-2022	2022-2023*	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
31%	34%	36%	35%	36%	1%

*As a more pro-active approach is undertaken to working with Local Governments from 2022-2023, the actual incorporates actions taken by DLGSC in support and engagement activities, in addition to serious breaches.

Analysis

A total of 50 local governments (out of a total of 137) had formal action taken by DLGSC under the framework in 2024-2025, consistent with 2023-24. The DLGSC undertakes an early intervention approach to proactively engage with local governments at risk of non-compliance. DLGSC completed a variety of engagements with the local government sector, promoting sector awareness of the early intervention approach.

Outcome 5: Gambling and liquor industries operate responsibly in accordance with legislation.

Effectiveness KPI 5.1: Percentage of audit and inspections that comply with requirements and statutory criteria.

Why we measure

The DLGSC is responsible for regulating and maintaining the integrity of lawful racing, gambling and liquor activities for Western Australians to participate in. Through conducting compliance audits and inspections, DLGSC contributes to the promotion, monitoring and enforcements of responsible and lawful gambling and liquor services and this indicator measures how effectively we are delivering the outcome.

What we measure

This indicator measures the effectiveness of DLGSC's regulatory function within racing, gambling and liquor activities by conducting audit and inspections at licensees' venues and service providers.

How we measure

The percentage of audit and inspections that comply with requirements and statutory criteria is calculated by dividing the number of compliant licensees/service providers by the total number of inspections conducted. Maintained performance is demonstrated by a result equal or above the target.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
99%	97%	96%	95%	97%	2%

Analysis

2024-2025 Actual compliance is higher than the 2024-2025 Target, indicating that licensees and permit holders are generally compliant with their statutory obligations under the administered legislation. Areas of non-compliance typically include a breach of a term or condition of the licence or permit, breach of the Act or issues with the standard of licensed premises.

Outcome 6: A strong sport and recreation sector that facilitates participation

Effectiveness KPI 6.1: Percentage of Western Australians participating in organised sport and recreation.

Why we measure

The DLGSC has a vital role to play with supporting the key community stakeholders (i.e., sport and recreation groups and local governments) throughout WA who are directly providing sport and recreation services to Western Australians. Targeted support to ensure quality service delivery, such as

- sport and recreation infrastructure development
- organisational development and capacity building
- governance and management support
- planning and policy implementation
- information and resources.

This support ultimately impacts the number of people participating in sport and active recreation. The measure of participation numbers within organised sport and active recreation participation reflects how well our service delivery system is working to deliver a sector that promotes maximum participation.

What we measure

Whilst not directly responsible for organised sport and active recreation participation rates, DLGSC uses this measure as an indicator of how well the sport and recreation delivery system in WA is providing participation environments for members of our community. Analysis of any significant shifts in participation rates may highlight areas/issues within the delivery system that may impact DLGSC policy, planning and service directions.

How we measure

The DLGSC's desired outcome is that participation rates for Western Australians in sport and active recreation be maintained and/or increased. The monitoring and understanding of participation rates are vital to assist DLGSC's delivery of programs and services to support Western Australia's ongoing participation and involvement in sport and active recreation.

Sport Australia in consultation with the Committee of Australian Sport and Recreation Officers (CASRO) fund and manage a National Participation in Sport and Physical Recreation Survey (AusPlay) to provide appropriate participation data to support current and future sport and recreation industry needs and outcomes. From late 2015, AusPlay became the single-source data currency for government and the sport sector that not only tracks Australian sport participation behaviours but also informs investment, policy and sport delivery.

Via the AusPlay Survey, baselines for the participation of adults and children in sport and physical activities, both at State and National level were established in 2016. In Western Australia, the baseline for participation by Western Australian adults (aged 15 years and over) in organised sport and active recreation was 56%.

The AusPlay survey has evolved since the first report was released in 2016 to continually meet Government and industry information needs. In July 2023, changes to the AusPlay survey methodology were introduced, including moving to online data collection and increasing the sample size Australia wide from 20,000 to 40,000 persons aged 15 years and over. New questions were also added about volunteer hours, education for some non-playing roles, types of disabilities, types of injuries, as well as new questions to help measure and understand inclusion in sport and physical activity. The first of this ‘new’ data series for data collected in the calendar year (from January 2024 to December 2024) was released in April 2025. The findings reported in April 2025 represent the new baselines for all metrics against which future performance will be measured for the time period January – December each year.

The relevant table/data providing levels of participation in organised sport and recreation activity² for the 2024 period is AusPlay Table 3 – Organisational nature of activity – overview (adults).

AusPlay State/Territory data, Western Australia - <https://www.clearinghouseforsport.gov.au/research/ausplay>

Refer to the Western Australian tables – Table 3.

Please note that due to the changes to the AusPlay Survey methodology introduced in July 2023, the data in the AusPlay 2024 report is not directly comparable to the previous data series (2015-2023) and therefore the 2024-25 Budget Target (56%).

² Organised activity refers to an activity that is carried out on a formal or semi-formal basis, organised by an entity such as a sports or recreation club/association, a gym/fitness club/sports/aquatic centre, a private or commercial business, a personal trainer/coach, an event, work, educational institution, community organisation or social group.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
64%	63%	61%	56%	44%	(12%)

Analysis

The variation of the 2024-25 Actual (44%) to the 2024-25 Budget Target (56%) is reflective of changes introduced in July 2023 to the AusPlay Survey methodology, which included online data collection, additional questions and an increased sample size.

In 2024, participation by Western Australian adults (aged 15 years and over) in organised sport and active recreation was 44% compared to the National average of 42%.



South West Summer 7's inaugural tournament which included 5 Open Women's teams. Gloucester Park, Margaret River, December 2024. Photo by Blanca Marrable.

Service 1. Cultural and Arts industry support

Efficiency KPI 1.1: Grants operations expense as a percentage of direct grants approved.

Why we measure

The DLGSC provides support to the Western Australian arts, cultural and creative sector through a range of funding programs, research services and policy advice. This support contributes to a vibrant sector that provides a range of opportunities for people to participate and attend activities, performances and exhibitions. It also provides opportunities for artists and arts organisations to develop their skills and the artform. Measuring the input costs of providing the grant funding as a percentage of total grant funding is an indicator of the efficiency of delivering grants funding programs plus resourcing requirements for corporate systems.

What we measure

This indicator measures the cost of resources to deliver Culture and the Arts grant programs, as a percentage of the total grants paid through those grant programs. The indicator is primarily impacted by the level of grant funding provided, and the resourcing requirements to deliver the funding program plus resourcing requirements for corporate systems.

How we measure

The input costs against output delivered as a percentage. The input cost is the total operations expense for administering grants which is the staffing and administration costs including corporate overheads for the publishing, receipt and assessment of applications, contract management and system support for the grants managed plus resourcing requirements for corporate systems.

The output delivered is the total grants paid from grant contracts, service agreements and financial assistance agreements within the current financial year.

Maintained performance is demonstrated by a result equal or below the target.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
4%	5%	6%	6%	5%	-1%

Analysis

The 2024-2025 Actual percentage (5%) was slightly below the 2024-2025 Target (6%).



Service 2. Office of Multicultural Interests

Efficiency KPI 2.1: Average cost per project to support and promote multiculturalism.

Why we measure

The Office of Multicultural Interests (OMI) conducts a range of projects and initiatives to support culturally and linguistically diverse communities and promote multiculturalism. These are projects and initiatives other than those funded through OMI's grants programs and are critical to achieving OMI's remit to support and promote multiculturalism. The measure indicates the efficiency of OMI staff in delivering these projects to promote and support multiculturalism.

What we measure

This indicator calculates the cost of delivering programs and projects, excluding grants.

How we measure

Projects are detailed in the OMI operational plan, which is developed annually on a financial year basis, monitored throughout the year, and reviewed towards the end of the financial year. The total cost of OMI, excluding grants, is divided by the number of projects as identified in the operational plan.

Maintained performance is demonstrated by a result equal or below the target.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
\$113,143	\$172,174	\$135,187	\$160,884	\$147,435	-\$13,448

Analysis

The 2024-2025 Actual (\$147,435) was below the 2024-2025 Target (\$160,884) as a result of an increase in the total number of projects (from 50 to 51) delivered by OMI in 2024-2025 than budgeted, at a lower cost to deliver than forecasted. This lower delivery cost is primarily a result of having a higher proportion of expenditure provided direct to the sector through grants.



Lion dance performance during Perth Chung Wah Cultural Festival at Burswood Park, November 2024. Photo by WAMN – West Australasian Media Network Pty Ltd, courtesy of the Chung Wah Association.

Service 3. Regulation and support of local government

Efficiency KPI 3.1: Average cost per local government for regulation and support.

Why we measure

The DLGSC aims to support the sector in the provision of good governance and compliance by monitoring, promoting and enforcing compliance with the *Local Government Act 1995* (and associated Regulations). Using a risk-based approach to identify areas needing targeted intervention and assistance, DLGSC provides training, advice, guidance and support across the local government sector. Through the provision of regulatory functions primarily related to the administration of the *Local Government Act 1995* including approvals, compliance monitoring and other statutory support, DLGSC assists local governments to achieve best practice in the sector. This indicator assesses the efficiency of DLGSC's resources to regulate and support Western Australian local governments.

What we measure

This indicator determines the cost of DLGSC's resourcing in providing regulation and support services to local government to ensure they fulfil their statutory obligations.

How we measure

The efficiency indicator combines the costs of both the proactive and reactive regulatory work undertaken by DLGSC, as well as the costs of other services for local governments such as processing of statutory approvals and costs associated with the administration and amendment of the *Local Government Act 1995* and other legislation and regulations.

Funds expended on grants and subsidies are removed from the total cost, which is then divided by 137 (the number of Western Australian local governments; excluding the two Indian Ocean Territory local governments and nine regional local governments) to produce the indicator.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
\$75,201	\$119,780	\$133,588	\$112,623	\$132,291	\$19,669

Analysis

The 2024-25 Actual (\$132,291) was higher than the 2024-25 Budget Target (\$112,623), primarily due to additional expenses associated with local government reform (\$442,000), the Adopt Don't Shop media campaign (\$404,000) and the RSPCA Pet Sterilisation program (\$500,000).



Service 5. Regulation of the gambling and liquor industries

Efficiency Measure 5.1: Average cost of conducting inspections.

Why we measure

On behalf of the Gaming and Wagering Commission, DLGSC undertakes inspectorial and audit activities to regulate the lawful conduct of gambling activities permitted under the *Betting Control Act 1954*, the *Casino Control Act 1984*, the *Gaming and Wagering Commission Act 1987*, and the *Racing and Wagering Western Australia Act 2003*.

The DLGSC also undertakes regular audits and inspections to regulate the sale, supply, and consumption of liquor, and to minimise harm and ill-health to the public under the legislative framework provided in the *Liquor Control Act 1988*. Additionally, inspections are undertaken to ensure that licensed premises are being operated and maintained to a standard that meets consumer expectations.

This measures the productivity of DLGSC in conducting the required audits and inspections.

What we measure

This indicator measures DLGSC's efficiency in conducting these compliance audits and inspections.

How we measure

This efficiency indicator is determined by dividing the allocated cost for this activity by the number of inspections and audits.

Maintained performance is demonstrated by a result equal or below the target.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
\$562	\$650	\$1,119	\$1,537	\$1,711	\$174

Analysis

The 2024-2025 Actual (\$1,711) was greater than the 2024-2025 Target (\$1,537), primarily due to a realignment of resourcing across the regulation of the gambling and liquor industries service to better support compliance activities.

Efficiency Measure 5.2: Average cost of determining applications.

Why we measure

The DLGSC provides a licensing service for the liquor and gambling industries. The average cost of evaluating and determining applications measures the efficiency with which DLGSC carries out the application assessment.

What we measure

The DLGSC measures the average cost of evaluating and determining applications for the liquor and gambling industries.

How we measure

The average cost of determining an application is calculated by dividing the total costs for licensing services by the number of applications determined.

Maintained performance is demonstrated by a result equal or below the target.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
\$1,005	\$1,483	\$1,535	\$2,239	\$1,604	-\$635

Analysis

The 2024-2025 Actual (\$1,604) was less than the 2024-2025 Target (\$2,239), primarily due to a realignment of resourcing across the regulation of the gambling and liquor industries service for licencing activities. Whilst there is a variance against the budget target, the actual result is in line with 2023-24.

Service 7. Sport and recreation industry support

Efficiency Measure 7.1: Average cost of providing support services to sector/ funded organisations.

Why we measure

The support services provided by DLGSC to sport and recreation industry organisations contribute to a strong sport and recreation system in Western Australia that facilitates participation. Support services contributing to a wide range of industry outcomes such as:

- the provision of quality participation environments
- excellence in organisational governance and management
- quality infrastructure provision including planning, design, development and management
- the coordination of sport and recreation services and experiences statewide to maximise participation opportunities for Western Australians
- promoting the understanding of government policy priorities and their relation and impact to sport and recreation
- ensuring there is ongoing sport and recreation contribution to wider public policy agendas.

The DLGSC recognises the limitations to providing a multitude of services direct to the Western Australian public; hence a key focus of DLGSC is to work with the key organisations within the community who are directly responsible for the delivery of sport and recreation programs and services.

It is through these funded organisations that DLGSC's support services (advice, policy guidance, program implementation, resources and information) are then filtered through to the many regional groups, local clubs and community groups that deliver sport and recreation services to Western Australians.

Providing support for the development and implementation of policy frameworks; and the coordination of sport and recreation services and experiences statewide are vital objectives for DLGSC for facilitating participation by Western Australians in sport and active recreation.

What we measure

The number of funded organisations provided service support by DLGSC, and the service delivery cost for providing such support.

How we measure

Total service delivery cost, excluding grants, divided by the total number of organisations* provided service support**. Maintained performance is demonstrated by a result equal or below the target.

* Organisations are defined as funded organisations that have an existing sport and recreation grant/s being managed by DLGSC. Funded organisations do not include recipients of social concession payments as part of the Regional Athlete Travel Assistance Program as the recipients are individuals.

** Service support refers to advice/information/resources (operational and strategic) provided by DLGSC staff to organisations supporting sport and recreation service delivery outcomes statewide. The breadth and depth of service support differs per organisation and is dependent upon the organisations' level of funding, engagement and collaboration and/or project involvement with DLGSC throughout the year.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
\$6,769	\$11,793	\$11,178	\$17,564	\$12,942	\$4,622

Analysis

The variation of the 2024-25 Actual (\$12,942) to the 2024-25 Budget Target (\$17,564) was due to a higher than anticipated number of organisations (2024-25 Actual of 2,151 organisations against the 2024-25 Budget Target of 1,700 organisations) funded in 2024-25, primarily due to above anticipated take-up of KidSport funding. Kidsport organisations make up a high percentage of funded organisations, but have a significantly lower average cost compared to sport and recreation development and infrastructure grants.

Efficiency Measure 7.2: Grants operations expense as a percentage of direct grants approved.

Why we measure

The DLGSC provides funding support through a range of sport and recreation grants, service agreements and infrastructure funding schemes including:

- Industry Investment Program
- Regional Grants Scheme
- Targeted Participation Funding
- Every Club Funding
- KidSport and other participation initiatives
- Community Sporting and Recreation Facilities Fund
- State Sporting Infrastructure Fund.

These funding programs are based on a combination of identified industry need and current government policy priorities that contribute to the development of a strong sport and recreation sector in Western Australia that facilitates participation. They cover a wide range of infrastructure, organisational development, capacity building and participation issues, which support:

- the development of sustainable, good quality and well-designed infrastructure
- well governed and managed sport and recreation delivery organisations
- safe and inclusive participation environments which meet community expectations
- increased opportunities for Western Australians to participate in sport and active recreation activities statewide.

Note - DLGSC provides extensive service support to sport and recreation industry service providers seeking and receiving funding assistance inclusive of advisory support in organisational governance and management; infrastructure planning, design, development and management; strategic and operational planning; policy implementation and program service delivery as well as grants management advisory and consultancy support to organisations receiving funding support.

What we measure

Total grants operating expenditure for the direct grants approved is divided by the total value of the grants paid in the financial year.

How we measure

Direct grants approved refers to the sport and recreation grants and infrastructure grants and KidSport payments made from approved grants, service agreements and financial assistance agreements within the financial year. Grants operating expenditure refers to the staffing expenses responsible for the administration, recording and compliance for the direct grants approved managed by DLGSC.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
1%	2%	1%	1%	1%	0%

Analysis

The 2024-25 Actual (1%) was in line with the 2024-25 Budget target (1%).

Efficiency Measure 7.3: Average Cost per recreation camp experience.

Why we measure

The DLGSC provides quality outdoor recreation experiences which encourage participation in outdoor activities and recreation camp programs. The extensive range of outdoor activities are delivered by skilled instructors for a wide range of clients, primarily for school and community not-for profit groups. These are provided in unique recreational camps environments across the five locations – Bickley, Ern Halliday, Point Walter, Woodman Point and Quaranup (Albany).

Measuring the average cost of providing camp experiences, which includes accommodation options and participations in a wide range of activities, demonstrates the efficiency in which DLGSC provides its recreation camps management and service delivery to client groups.

What we measure

The average cost per recreation camp experience measures the correlation between throughput volume of accommodation provided and a camp participant's engagement in a DLGSC organised physical activity program whilst attending the camp, and the cost to deliver these accommodation and participation activity services.

How we measure

The average cost per camp experience is a direct average of the combined unit cost per camp bed nights and camp participations. A camp client may have multiple camp experiences during their stay at a camp. Maintained performance is demonstrated by a result equal to, or below the target.

The total number of bed nights is derived by multiplying the number of persons staying in the recreation camps by the number of nights stayed. The average cost of bed nights is the total cost of running camps (management, staffing, maintenance, etc.) divided by the total number of nights (recorded in the Kinetic Booking System).

The average cost per participation is the total cost of running programs divided by the total number of participations, which are recorded for every group/client utilising the recreation camps via the Kinetic Booking System.

Performance

2021-2022	2022-2023	2023-2024	2024-2025 Target	2024-2025 Actual	Variance
\$67	\$58	\$59	\$73	\$64	-\$9

Analysis

The variation of the 2024-25 Actual (\$64) to the 2024-25 Budget Target (\$73) was primarily due to delays in planned maintenance and infrastructure projects for recreation camps. This is driven by increased pressure on the building and construction industry and is now expected to be spent in 2025-26.



Camp Quaranup Community Open Day 2025 attendees, Albany, June 2025.

Audit Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025

Department of Local Government, Sport and Cultural Industries

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Local Government, Sport and Cultural Industries (Department) 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
- administered schedules comprising the administered assets and liabilities as at 30 June 2025 and administered income and expenses by service 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 Department for the year ended 30 June 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, 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.

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Audit Opinion (continued)

Emphasis of matter – Restatement of Comparative Balances

I draw attention to Note 9.3 of the financial statements, which states that the amounts reported in the previously issued 30 June 2024 financial statements have been restated and disclosed as comparatives in these financial statements. My opinion is not modified in respect of this matter.

Responsibilities of the Director General for the financial statements

The Director General is responsible for:

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

In preparing the financial statements, the Director General 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 Department.

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.

Audit Opinion (continued)

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

Basis for qualified opinion

I identified significant weaknesses in the design and implementation of controls over the management of the supplier Masterfile by the Department. The controls were inadequate in ensuring that sufficient and appropriate evidence was obtained to validate supplier details and that changes to banking details were appropriate prior to the processing of payments. These weaknesses increase the risk of erroneous or fraudulent payments.

Qualified opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of Local Government, Sport and Cultural Industries. The controls exercised by the Department of Local Government, Sport and Cultural Industries 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, except for the possible effects of the matter described in the Basis for qualified opinion section of my report, the controls exercised by the Department of Local Government, Sport and Cultural Industries 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 Director General's responsibilities

The Director General 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. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to

Audit Opinion (continued)

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 Department 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 Department 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 Department's performance and fairly represent indicated performance for the year ended 30 June 2025.

Other matter

Restatement of prior actual results

The Department has restated its prior year actual results of key effectiveness indicator 1.1 'Ratio of Government funding to other income earned for funded arts and cultural organisations' for reporting year 2021-22, 2022-23 and 2023-24 as the way that a KPI is calculated has been amended. My opinion is not modified in respect of this matter.

Audit Opinion (continued)

The Director General's responsibilities for the key performance indicators

The Director General 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 Director General 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 Director General 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.

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 Financial Sustainability - 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.

Audit Opinion (continued)

Other information

The Director General 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.

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 Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2025 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department'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.



Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
16 September 2025

Certification of financial statements

For the year ended 30 June 2025

The accompanying financial statements of the Department of Local Government, Sport and Cultural Industries 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.



Ludisha Kalasopatan
Chief Finance Officer

Department of Local Government,
Sport and Cultural Industries

15 September 2025



Chad Anderson
Director General

Department of Local Government,
Sport and Cultural Industries

15 September 2025

Financial Statements

Statement of comprehensive income

For the year ended 30 June 2025

	Notes	2025 (\$'000)	2024 Restated (\$'000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	3.1(a)	92,772	81,383
Supplies and services	3.3	40,301	36,736
Depreciation and amortisation expenses	5.1, 5.3	7,544	6,670
Finance costs	7.2	17	15
Accommodation expenses	3.3	24,310	22,103
Grants and subsidies	3.2	269,171	220,280
Finance lease derecognition	3.3	161	1,485
Loss on disposal of non-current assets	3.3	-	1
Other expenses	3.3	3,515	2,865
Total cost of services		437,791	371,538
Income			
User charges and fees	4.2	15,463	13,253
Commonwealth grants	4.3	625	11,852
Interest revenue		75	-
Other income	4.4	19,801	9,848
Total income		35,964	34,953

	Notes	2025 (\$'000)	2024 Restated (\$'000)
NET COST OF SERVICES		401,827	336,585
Income from State Government			
Service appropriation	4.1	408,232	261,795
Income from other public sector entities	4.1	13,787	6,816
Resources received	4.1	1,682	1,713
Royalties for Regions Fund	4.1	21,990	10,991
Total income from State Government		445,691	281,315
SURPLUS/(DEFICIT) FOR THE PERIOD		43,864	(55,270)
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus*	9.11	160,543	28,262
Total other comprehensive income		160,543	28,262
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		204,407	(27,008)

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

*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

Statement of financial position

As at 30 June 2025

	Notes	2025 (\$'000)	2024 Restated (\$'000)
ASSETS			
Current assets			
Cash and cash equivalents	7.3	119,993	45,728
Restricted cash and cash equivalents	7.3	76,395	58,992
Receivables	6.1	8,071	11,088
Amounts receivable for services	6.2	635	160
Other assets	6.3	2,562	2,519
Total current assets		207,656	118,487
Non-current Assets			
Receivables	6.1	3,190	2,230
Amounts receivable for services	6.2	88,069	82,433
Property, plant and equipment*	5.1	746,239	433,559
Intangible assets	5.2	6,304	-
Right-of-use assets	5.3	194	378
Other assets	6.3	68	175
Total non-current assets		844,064	518,775
TOTAL ASSETS		1,051,720	637,262

	Notes	2025 (\$'000)	2024 Restated (\$'000)
LIABILITIES			
Current liabilities			
Payables	6.4	10,748	19,410
Contract liabilities	6.5	287	1,017
Employee related provisions	3.1(b)	17,023	16,861
Lease liabilities	7.1	125	173
Other liabilities	6.6	1,383	1,339
Total current liabilities		29,566	38,800
Non-current Liabilities			
Employee related provisions	3.1(b)	2,905	3,013
Lease liabilities	7.1	79	216
Total non-current liabilities		2,984	3,229
TOTAL LIABILITIES		32,550	42,029
NET ASSETS		1,019,170	595,233
EQUITY			
Contributed equity*	9.11	931,680	712,150
Reserves	9.11	217,211	56,668
Accumulated deficit	9.11	(129,721)	(173,585)
TOTAL EQUITY		1,019,170	595,233

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

*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

Statement of changes in equity

For the year ended 30 June 2025

	Notes	Contributed equity (\$'000)	Reserves (\$'000)	Accumulated (deficit) (\$'000)	Total equity (\$'000)
Balance at 1 July 2023		712,061	28,406	(117,865)	622,602
Deficit		-	-	(55,270)	(55,270)
Other comprehensive income		-	26,312	-	26,312
Total comprehensive income for the period		-	26,312	(55,270)	(28,958)
Transactions with owners in their capacity as owners:	9.11				
Capital appropriation		72,525	-	-	72,525
Refund of 2024 appropriation to Treasury		(54,445)	-	-	(54,445)
Distributions to owners		(45,801)	-	-	(45,801)
Total		(27,721)	-	-	(27,721)
Balance at 30 June 2024		684,340	54,718	(173,135)	565,923
Balance at 1 July 2024, as previously reported		684,340	54,718	(173,135)	565,923
Correction of prior period errors*	9.3	27,810	1,950	(450)	29,310
Balance at 30 June 2024, as restated		712,150	56,668	(173,585)	595,233
Balance at 1 July 2024		712,150	56,668	(173,585)	595,233

	Notes	Contributed equity (\$'000)	Reserves (\$'000)	Accumulated (deficit) (\$'000)	Total equity (\$'000)
Surplus		-	-	43,864	43,864
Other comprehensive income		-	160,543	-	160,543
Total comprehensive income for the period		-	160,543	43,864	204,407
Transactions with owners in their capacity as owners:	9.11				
Capital appropriation		219,809	-	-	219,809
Other contributions by owners		7,993	-	-	7,993
Distributions to owners		(8,272)	-	-	(8,272)
Total		219,530	-	-	219,530
Balance at 30 June 2025		931,680	217,211	(129,721)	1,019,170

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

*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

Statement of cash flows

For the year ended 30 June 2025

	Notes	2025 (\$'000)	2024 (\$'000)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		401,961	249,265
Special Purpose Accounts transfers		7,943	-
Capital appropriation		216,495	18,080
Funds from other public sector entities		11,915	6,395
Holding account drawdown		160	160
Royalties for Regions Fund		21,540	10,202
Net cash provided by State Government		660,014	284,102
<i>Utilised as follows:</i>			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(92,266)	(77,308)
Supplies and services		(41,885)	(37,219)
Accommodation		(25,012)	(20,893)
Grants and subsidies		(274,110)	(213,127)
GST payments on purchases		(47,186)	(29,641)
Other payments		(3,507)	(2,826)
Receipts			
User charges and fees		15,012	13,337
Commonwealth grants		4,625	7,852
Interest received		19	-
GST receipts on sales		7,581	1,248
GST receipts from taxation authority		39,248	29,197
Other receipts		21,001	8,588
Net cash used in operating activities	7.3.2	(396,480)	(320,792)

	Notes	2025 (\$'000)	2024 (\$'000)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(170,906)	(50,324)
Net cash used in investing activities		(170,906)	(50,324)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Payment to accrued salaries account		(960)	(663)
Net cash provided by/(used in) financing activities		(960)	(663)
Net increase/(decrease) in cash and cash equivalents		91,668	(87,677)
Cash and cash equivalents at the beginning of the period		104,720	192,397
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3.1	196,388	104,720

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

Administered Schedules

For the year ended 30 June 2025

Administered income and expenses by service

	Compliance Audits and Inspections		Building Capacity and Participation		Regulation and Support of Local Government		Total	
	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)
Income from administered items								
Income								
For transfer:								
Appropriation	70,184	44,552	974	964	240	159	71,398	45,675
Taxation - Casino Tax	62,997	59,394	-	-	-	-	62,997	59,394
Racing Bets Levies	61,717	-	-	-	-	-	61,717	-
Other revenue	-	-	-	-	-	1,198	-	1,198
Total administered income	194,898	103,946	974	964	240	1,357	196,112	106,267
Expenses								
Supplies and services								
Grants to Combat Sports Commission	-	-	974	964	-	-	974	964
Payment to Racing and Wagering Western Australia ^(b)	60,551	-	-	-	-	-	60,551	-
Grants to Charitable and Other Public Bodies:								
Grants to Individuals Problem Gambling	-	500	-	-	-	-	-	500
Regional Cemetery Boards	-	-	-	-	240	159	240	159
Small Business COVID Top-up	-	-	-	-	-	332	-	332
Subsidies and Concessions:								
Subsidies to gambling and betting agencies and bookmakers ^(b)	52,897	56,243	-	-	-	-	52,897	56,243
Supplementary funding to Gaming and Wagering Commission	-	353	-	-	-	-	-	353
Transfer payments ^{(a) (b)}	62,997	59,394	-	-	-	-	62,997	59,394
Total administered expenses	176,445	116,490	974	964	240	491	177,659	117,945

(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

(b) The Department administers a rebate scheme which is available to WA-based gambling operators claiming GST payable on gross gambling margin, transfer payments in relation to the Casino Tax by Crown Casino to the State Government and Racing Bets Levies payments to Racing and Wagering Western Australia.

Administered Schedules

For the year ended 30 June 2025

Administered assets and liabilities

	2025 (\$'000)	2024 (\$'000)
Assets		
Cash and cash equivalents	29,131	14,233
Receivables	14,220	4,973
Total administered assets	43,351	19,206
Liabilities		
Payables ^(c)	37,155	31,463
Total administered liabilities	37,155	31,463

(c) The Department administers a rebate scheme which is available to WA-based gambling operators claiming GST payable on gross gambling margin, transfer payments in relation to the Casino Tax by Crown Casino to the State Government and Racing Bets Levies payments to Racing and Wagering Western Australia.



High VisAbility exhibition opening at Perth Institute of Contemporary Arts (PICA), Community Arts Network, Perth Cultural Centre, September 2024. Photo by Edwin Sitt.

Notes to the financial statements

For the year ended 30 June 2025

1 – Basis of preparation

The Department of Local Government, Sports and Cultural Industries (DLGSC) is a 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 DLGSC on 15 September 2025.

Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's Instructions. Several of these are modified by Treasurer's Instructions to vary application, disclosure, format and wording.

The *Financial Management Act 2006* and Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

The financial statements are prepared on a going concern basis as the net assets of the department are transferred to the new departments that will continue to provide the department's services.

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case, the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

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.

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 DLGSC 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.

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, to be designated as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 - Requirement 8.1 (i) and will be credited directly to Contributed equity.

Administered items

DLGSC administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the DLGSC's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as DLGSC's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable Australian Accounting Standards has been adopted.

Notes to the financial statements

For the year ended 30 June 2025

2 – Agency outputs

How the agency operates

This section includes information regarding the nature of funding DLGSC receives and how this funding is utilised to achieve DLGSC's objectives. This note also provides the distinction between controlled funding and administered funding:

	Notes
Agency objectives	2.1
Schedule of income and expenses by service	2.2
Schedule of assets and liabilities by service	2.3

2.1 – Agency objectives

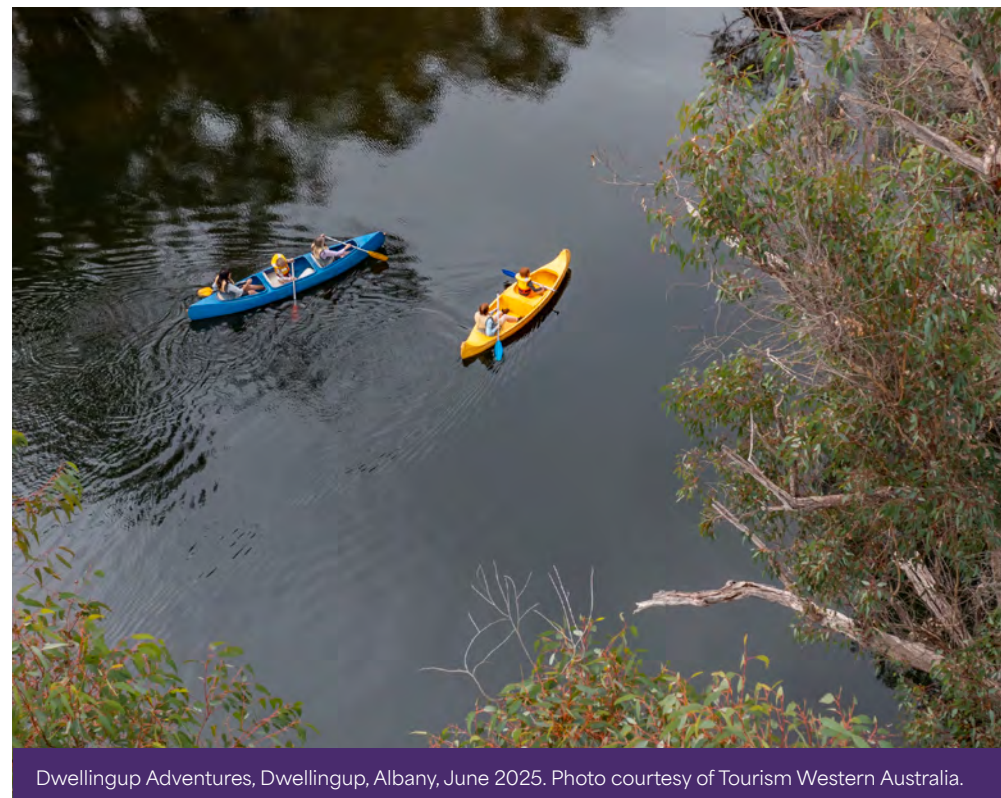
Mission

DLGSC's mission is to lead the public sector in community-focused delivery with a high performing organisation and thriving workforce. DLGSC is predominantly funded by State Parliamentary appropriations.

Services

DLGSC provides the following services:

- **Service 1: Culture and Arts Industry Support**
Supporting the delivery of arts and culture activities across Western Australia through funding programs and partnerships.
- **Service 2: Office of Multicultural Interest**
Working to achieve the full potential of multiculturalism in Western Australia.
- **Service 3: Regulation and Support of Local Government**
Supporting local governments to fulfil their statutory obligations and to improve capability in the sector.
- **Service 4: Asset and Infrastructure Support Services to Client Agencies**
Provision of efficient and effective asset and infrastructure support services to client agencies.
- **Service 5: Regulation of Gambling and Liquor Industries**
Provision of services that ensure gambling and liquor industries operate responsibly in accordance with legislation.
- **Service 6: Office of the Independent Monitor (Oversight of Burswood Casino Remediation)**
The Casino Legislation (Burswood Casino) Amendment Act 2022 established the Office of the Independent Monitor to oversee remediation at the Perth Casino.
- **Service 7: Sport and Recreation Industry Support**
Provide support to maintain a strong sport and recreation sector that facilitates participation.



Dwellingup Adventures, Dwellingup, Albany, June 2025. Photo courtesy of Tourism Western Australia.

Notes to the financial statements

For the year ended 30 June 2025

2.2 – Schedule of income and expenses by service

	Culture and Arts Industry Support		Office of Multicultural Interest ^(a)		Regulation and Support of Local Government		Asset and Infrastructure Support Services to Client Agencies	
	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)
COST OF SERVICES								
Expenses								
Employee benefits expenses	11,369	16,188	5,139	-	12,240	11,454	7,810	4,581
Supplies and services	4,522	5,494	1,872	-	4,377	5,703	3,511	3,090
Depreciation and amortisation expenses	41	80	18	-	44	48	5,770	4,986
Finance costs	2	3	1	-	2	2	1	1
Accommodation expenses	761	989	346	-	844	597	16,805	15,915
Grants and subsidies	69,617	63,640	15,556	-	1,427	830	2,439	2,949
Finance lease derecognition	-	-	-	-	-	-	161	1,485
Loss on disposal of non-current assets	-	-	-	-	-	-	-	-
Other expenses	342	884	144	-	616	498	926	464
Total cost of services	86,654	87,278	23,076	-	19,550	19,132	37,423	33,471
Income								
User charges and fees	4	10	2	-	69	119	134	106
Commonwealth grants	217	6,230	191	-	92	62	-	1,334
Interest revenue	-	-	-	-	-	-	-	-
Other income	301	1,643	3	-	188	163	938	2,144
Total income	522	7,883	196	-	349	344	1,072	3,584
NET COST OF SERVICES	86,132	79,395	22,880	-	19,201	18,788	36,351	29,887
Income from State Government								
Service appropriation	89,928	69,651	17,835	-	19,894	12,047	47,907	16,862
Income from other public sector entities	26	1,397	11	-	28	28	23	12
Resources received	54	113	23	-	818	804	45	29
Royalties for Regions Fund	11,148	8,514	-	-	-	-	182	98
Total income from State Government	101,156	79,675	17,869	-	20,740	12,879	48,157	17,001
SURPLUS/(DEFICIT) FOR THE PERIOD	15,024	280	(5,011)	-	1,539	(5,909)	11,806	(12,886)

(a) From the 2024-25 reporting period, the Office of Multicultural Interests service has been established, to enable associated activity to be disaggregated from the Cultural and Arts Industry Support service.

Notes to the financial statements

For the year ended 30 June 2025

2.2 – Schedule of income and expenses by service (continued)

	Regulation of the Gambling and Liquor Industries		Office of the Independent Monitor		Sport and Recreation Industry Support		Total	
	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)
COST OF SERVICES								
Expenses								
Employee benefits expenses	26,690	23,200	682	1,300	28,842	24,660	92,772	81,383
Supplies and services	13,070	10,398	3,185	3,893	9,764	8,158	40,301	36,736
Depreciation and amortisation expenses	96	103	-	-	1,575	1,453	7,544	6,670
Finance costs	3	4	-	-	8	5	17	15
Accommodation expenses	1,857	1,275	124	120	3,573	3,207	24,310	22,103
Grants and subsidies	477	-	-	-	179,655	152,861	269,171	220,280
Finance lease derecognition	-	-	-	-	-	-	161	1,485
Loss on disposal of non-current assets	-	-	-	-	-	1	-	1
Other expenses	667	505	4	2	816	512	3,515	2,865
Total cost of services	42,860	35,485	3,995	5,315	224,233	190,857	437,791	371,538
Income								
User charges and fees	10,200	7,773	-	-	5,054	5,245	15,463	13,253
Commonwealth grants	11	92	-	-	114	4,134	625	11,852
Interest revenue	7	-	-	-	68	-	75	-
Other income	14	58	4,115	5,315	14,242	525	19,801	9,848
Total income	10,232	7,923	4,115	5,315	19,478	9,904	35,964	34,953
NET COST OF SERVICES	32,628	27,562	(120)	-	204,755	180,953	401,827	336,585
Income from State Government								
Service appropriation	25,726	19,046	-	-	206,942	144,189	408,232	261,795
Income from other public sector entities	9,445	5,315	-	-	4,254	64	13,787	6,816
Resources received	499	330	-	-	243	437	1,682	1,713
Royalties for Regions Fund	-	-	-	-	10,660	2,379	21,990	10,991
Total income from State Government	35,670	24,691	-	-	222,099	147,069	445,691	281,315
SURPLUS/(DEFICIT) FOR THE PERIOD	3,042	(2,871)	120	-	17,344	(33,884)	43,864	(55,270)

The Schedule of income and expenses by service should be read in conjunction with the accompanying notes.

Notes to the financial statements

For the year ended 30 June 2025

2.3 – Schedule of assets and liabilities by service

	Culture and Arts Industry Support		Office of Multicultural Interest ^(a)		Regulation and Support of Local Government		Asset and Infrastructure Support Services to Client Agencies		Regulation of the Gambling and Liquor Industries		Office of the Independent Monitor		Sport and Recreation Industry Support		Total	
	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 Restated (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 (\$'000)	2025 (\$'000)	2024 Restated (\$'000)
Assets																
Current assets	24,604	22,112	8,777	-	13,060	2,384	23,329	1,807	7,762	864	76	1,704	130,048	89,616	207,656	118,487
Non-current assets*	169,262	33,264	544	-	7,635	1,167	606,683	437,063	2,834	2,458	23	36	57,083	44,787	844,064	518,775
TOTAL ASSETS	193,866	55,376	9,321	-	20,695	3,551	630,012	438,870	10,596	3,322	99	1,740	187,131	134,403	1,051,720	637,262
Liabilities																
Current liabilities	3,024	6,182	1,323	-	2,856	2,885	4,798	6,688	6,552	7,406	3	494	11,010	15,145	29,566	38,800
Non-current liabilities	482	715	213	-	459	479	330	244	688	791	-	20	812	980	2,984	3,229
TOTAL LIABILITIES	3,506	6,897	1,536	-	3,315	3,364	5,128	6,932	7,240	8,197	3	514	11,822	16,125	32,550	42,029
NET ASSETS	190,360	48,479	7,785	-	17,380	187	624,884	431,938	3,356	(4,875)	96	1,226	175,309	118,278	1,019,170	595,233

The Schedule of assets and liabilities by service should be read in conjunction with the accompanying notes.

*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

(a) From the 2024-25 reporting period, the Office of Multicultural Interests service has been established, to enable associated activity to be disaggregated from the Cultural and Arts Industry Support service.

Notes to the financial statements

For the year ended 30 June 2025

3 – Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the DLGSC'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 DLGSC in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	3.1(a)
Employee related provisions	3.1(b)
Grants and subsidies	3.2
Other expenditure	3.3

3.1(a) Employee benefit expenses

	2025 (\$'000)	2024 (\$'000)
Employee benefits	82,452	73,145
Termination benefits	737	612
Superannuation - defined contributions plans	9,583	7,626
Total employee benefits expenses	92,772	81,383
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	311	314
Less: Employee contributions (per the Statement of comprehensive income)	(66)	(62)
Net employee benefits	93,017	81,635

Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when DLGSC is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

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), other Government Employees Superannuation Board (GESBs) schemes, or other superannuation funds.

AASB 16 non-monetary benefits are non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

Employee contributions are contributions made to DLGSC by employees towards employee benefits that have been provided by DLGSC. This includes both AASB 16 and non-AASB 16 employee contributions.

Notes to the financial statements

For the year ended 30 June 2025

3.1(b) – Employee related provisions

	2025 (\$'000)	2024 (\$'000)
Current		
Employee benefits provisions		
Annual leave	7,456	7,447
Long service leave	9,308	7,974
Deferred salary scheme	98	102
	16,862	15,523
Other provisions		
Employment on-costs	161	1,338
Total current employee related provisions	17,023	16,861
Non-Current		
Employee benefits provisions		
Long service leave	2,876	2,820
	2,876	2,820
Other provisions		
Employment on-costs	29	193
Total non-current employee related provisions	2,905	3,013
Total employee related provisions	19,928	19,874

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no right at the end of the reporting period to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2025 (\$'000)	2024 (\$'000)
Within 12 months of the end of the reporting period	6,834	6,813
More than 12 months after the end of the reporting period	622	634
	7,456	7,447

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities are unconditional long service leave provisions that are classified as current liabilities as DLGSC does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because DLGSC has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2025 (\$'000)	2024 (\$'000)
Within 12 months of the end of the reporting period	2,524	1,879
More than 12 months after the end of the reporting period	9,660	8,915
	12,184	10,794

Notes to the financial statements

For the year ended 30 June 2025

3.1(b) – Employee related provisions (continued)

The provision for long service leave is calculated at present value as DLGSC does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Employment on-costs involve the settlement of annual and long service leave liabilities that gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, note 3.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of DLGSC's 'Employee benefits expenses'. The related liability is included in 'Employment on-costs provision'.

	2025 (\$'000)	2024 (\$'000)
Employment on-costs provision		
Carrying amount at start of period	1,531	223
Additional/(reversals of) provisions recognised	(1,341)	1,308
Carrying amount at end of period	190	1,531

Key sources of estimation uncertainty - long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Several estimates and assumptions are used in calculating DLGSC's long service leave provision. These include:

- expected future salary rates;
- discount rates;
- employee retention rates; and
- expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

Notes to the financial statements

For the year ended 30 June 2025

3.2 – Grants and subsidies

	2025 (\$'000)	2024 (\$'000)
Recurrent		
Facilities Grants	48,316	40,878
Art Industry Programs	17,713	16,423
Recovery Programs	745	64
Sports Lotteries Account	26,754	25,314
Arts Lotteries Account	26,280	23,082
Royalties for Regions Fund	16,602	8,960
Western Australian Football Commission	14,046	13,196
WACA Ground Redevelopment	39,660	55,840
Sports Financial Grants	25,696	11,705
Community Engagement and Funding	15,465	7,349
Small Grants Election Commitments - 2021	125	150
CBD Activation Grants	250	430
Screen Industry Program	13,276	8,417
Sports Wagering Account	3,595	-
Perth Hockey Stadium	1,890	-
Other Grants	3,000	780
Capital		
Community Sporting and Recreational Facilities Fund	15,758	7,692
Total grants and subsidies	269,171	220,280

Transactions in which DLGSC provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised on an accruals basis. 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.

Notes to the financial statements

For the year ended 30 June 2025

3.3 – Other expenditure

	2025 (\$'000)	2024 (\$'000)		2025 (\$'000)	2024 (\$'000)
Supplies and services			Utilities	1,464	1,289
Communications	2,331	2,699	Total accommodation expenses	24,310	22,103
Freight and mail services	88	89	Other expenses		
Computing and IT related equipment	2,030	947	Audit fees	1,224	880
Labour hire/temporary personnel	2,142	1,691	Expected credit losses expense	32	38
Professional and administrative services	11,968	10,517	Employment on-costs	109	85
Consultants and contractors	5,913	5,639	Refund of previous year's revenue	82	4
Consumables	1,227	1,166	Donations and sponsorships	455	386
Repairs and maintenance	191	505	Act of Grace payments	100	-
Travel	524	601	Other	1,513	1,472
Insurance and licenses	10,216	9,287	Total other expenses	3,515	2,865
Operating lease, rental and hire costs	401	1,390			
Advertising and promotion	707	306	Finance lease derecognition		
Portable and attractive equipment	899	1,165	New Museum project ^(a)	161	1,485
Minor works and management services	12	22		161	1,485
Other	1,652	712			
Total supplies and services expenses	40,301	36,736			
			Loss on disposal of non-current assets		
Accommodation expenses			Carrying amount of non-current assets disposed		
Office rental	9,922	7,151	Office equipment	-	1
Repairs and maintenance	12,924	13,663	Net loss	-	1
			Total other expenditure	68,287	63,190

(a) In November 2020, the Minister for Culture and Arts granted a 50 year lease to the WA Museum (WAM) to operate the WA Museum Boola Bardip for \$1 per annum. The lease is for the newly built museum and the four heritage buildings: the Beaufort Street Building, Jubilee Building, Hackett Hall and Old Gaol. The land and buildings were treated as separate components under AASB 16 with the land component recognised as an operating lease and the building being classified as a finance lease by DLGSC. Given that the lease with WAM is a concessionary lease, the lease payments to include in the measurement of the net investment in the lease is immaterial in value.

The museum building will still be required to be reported at the whole of government consolidation level as owned property, plant and equipment (PP&E). Therefore, an adjustment is required at consolidation level where, the lessor derecognises the asset from its books in accordance with AASB 16. The building costs are being treated as a finance lease and derecognised from DLGSC's financial statements. DLGSC as the lessor will maintain records of the owned PP&E assets and include these assets in its revaluation process at fair value.

Notes to the financial statements

For the year ended 30 June 2025

3.3 – Other expenditure (continued)

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the DLGSC and the Department of Finance for the leasing of office accommodation contains significant substitution rights.

Repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Expected credit losses is recognised for movement in allowance for impairment of trade receivables. Please refer to note 6.1.1. Movement in the allowance for impairment of trade receivables for more details.

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at note 3.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Other expenses generally represent day-to-day running costs incurred in normal operations.



Round 8 of the 2024 AusCycling BMX State Series, at Collie BMX, Collie, September 2024. Photo by Mel Cook.

Notes to the financial statements

For the year ended 30 June 2025

4 – Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	4.1
User fees and charges	4.2
Commonwealth grants	4.3
Other income	4.4

4.1 – Income from State Government

	2025 (\$'000)	2024 (\$'000)
Appropriation received during the period		
Service appropriation	408,232	261,795
Total service appropriation received	408,232	261,795
Income received from other public sector entities during the period		
Grants and subsidies from State Government	13,787	6,816
Total income from other public sector entities	13,787	6,816
Resources received from other public sector entities during the period		
Services received free of charge	1,682	1,713
Total resources received	1,682	1,713

	2025 (\$'000)	2024 (\$'000)
Royalties for Regions Fund		
Regional Infrastructure and Headworks Fund	21,990	10,991
Total Royalties for Regions Fund	21,990	10,991
Total income from State Government	445,691	281,315

Service appropriations are recognised as income at the fair value of consideration received in the period in which DLGSC gains control of the appropriated funds. DLGSC gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

Income from other public sector entities is recognised as income when DLGSC has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when DLGSC receives the funds.

Resources received from other public sector entities are recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

The Regional Infrastructure and Headworks Fund is a sub-fund within the overarching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when DLGSC has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when DLGSC receives the funds.

Notes to the financial statements

For the year ended 30 June 2025

Summary of consolidated account appropriations

For the year ended 30 June 2025

	2025 Budget	2025 Additional funding*	2025 Revised budget	2025 Actual	2025 Variance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Delivery of services					
Item 79 Net amount appropriated to deliver services	299,501	17,149	316,650	316,650	-
Item 83 Contribution to Community Sporting and Recreation Facilities Fund	25,573	-	25,573	25,573	-
Amount authorised by other statutes					
- <i>Salaries and Allowances Act 1975</i>	896	-	896	619	(277)
- <i>Lotteries Commission Act 1990</i>	39,604	6,200	45,804	45,804	-
Total appropriations provided to deliver services	365,574	23,349	388,923	388,646	(277)
Capital					
Item 151 Capital appropriation	138,117	70,868	208,985	208,985	-
Total capital appropriation	138,117	70,868	208,985	208,985	-
Administered transactions					
Item 80 Administered grants, subsidies and other transfer payments	61,563	9,835	71,398	71,398	-
Total administered transactions	61,563	9,835	71,398	71,398	-
Total consolidated account appropriations	565,254	104,052	669,306	669,029	(277)

* Additional funding includes supplementary funding and new funding authorised under section 27 of the *Financial Management Act 2006* and amendments to standing appropriations.

Notes to the financial statements

For the year ended 30 June 2025

4.2 – User charges and fees

	2025 (\$'000)	2024 (\$'000)
Camps catering	656	624
King Street Arts Centre studio hire	130	103
Liquor fees and other charges	8,150	7,760
Off-road vehicles	67	113
Programs and accommodation	4,183	4,606
State Records Office	33	47
Other fees and charges	1	-
Racing Bets Levy administration fees	316	-
Contributions	1,927	-
Total User charges and fees	15,463	13,253

Revenue is recognised at the transaction price when DLGSC transfers control of the services to customers.

Revenue is recognised at a point-in-time for user charges and fees. The performance obligations for these user charges and fees are satisfied when the services have been provided.

4.3 – Commonwealth grants

	2025 (\$'000)	2024 (\$'000)
Indian Ocean Territories (Christmas and Cocos (Keeling) Islands)	625	629
COVID-19 Business Support Program	-	5,888
General grants	-	5,335
Total Commonwealth grants	625	11,852

Recurrent grants are recognised as income when the grants are receivable.

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the DLGSC is recognised when DLGSC satisfies its obligations under the transfer.

DLGSC satisfies the obligations under the transfer over time as the non-financial assets are being constructed. DLGSC typically satisfies the obligations under the transfer when it spends Commonwealth funds for the specific projects and amounts received in advance of obligation satisfaction are reported at note 6.5.

4.4 – Other income

	2025 (\$'000)	2024 (\$'000)
Rentals	118	93
Recoup of expenditure	5,342	9,030
Car park revenue	468	325
Employee contributions	99	108
City of Perth contribution for WACA	13,750	-
Other	24	292
Total other income	19,801	9,848

Notes to the financial statements

For the year ended 30 June 2025

5 – Key Assets

This section includes information regarding the key assets DLGSC 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	5.1
Intangible assets	5.2
Right-of-use assets	5.3



Roebuck, Western Australia. Photo by Abstract Aerial Art/DigitalVision collection/Getty Images.

Notes to the financial statements

For the year ended 30 June 2025

5.1 – Property, plant and equipment

	Land	Buildings	Improvements	Works in progress	Plant, equipment and vehicles*	Accommodation equipment*	Collections and works of art	Swan Bells	Exhibits - WIP	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
1 July 2024										
Gross carrying amount	129,076	228,752	17,669	59,883	5,941	2,219	1,815	682	25	446,062
Accumulated depreciation	-	-	(6,680)	-	(3,751)	(1,833)	-	(239)	-	(12,503)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-
Carrying amount at start of year	129,076	228,752	10,989	59,883	2,190	386	1,815	443	25	433,559
Additions	-	-	15	164,116	46	85	19	-	224	164,505
Cost adjustment	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Transfers to other reporting entities	-	-	-	(4,869)	-	-	-	-	(249)	(5,118)
Transfers from/(to) other asset classes	-	-	-	(11)	11	-	-	-	-	-
Revaluation increments^	120,722	39,822	-	-	-	-	-	-	-	160,544
Impairment losses	-	-	-	-	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-	-	-	-	-
Depreciation	-	(5,694)	(883)	-	(544)	(123)	-	(7)	-	(7,251)
Carrying amount at 30 June 2025	249,798	262,880	10,121	219,119	1,703	348	1,834	436	-	746,239
Gross carrying amount	249,798	262,880	17,684	219,119	5,998	1,956	1,834	682	-	759,951
Accumulated depreciation	-	-	(7,563)	-	(4,295)	(1,608)	-	(246)	-	(13,712)

*DLGSC disposed of assets that were fully depreciated across the following asset classes; Plant, Equipment and Vehicles (\$336,715) and accommodation equipment (\$11,900).

^As part of the implementation of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, the Department has applied the amendments prospectively.

Of the total revalued amount, \$29,029,156 relates to professional and project management fees, which have now been capitalised and included in the current replacement cost of building assets under their current use.

In addition, the valuation methodology for non-financial assets has been revised to reflect their highest and best use, taking into account financial feasibility. These changes have been made in accordance with the amended fair value measurement requirements and have been applied from the date of initial application.

Notes to the financial statements

For the year ended 30 June 2025

5.1 – Property, plant and equipment (continued)

	Land Restated	Buildings Restated	Improvements*	Works in progress	Plant, equipment and vehicles	Accommodation equipment*	Collections and works of art	Swan Bells	Exhibits - WIP	Total Restated
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
1 July 2023										
Gross carrying amount	117,574	189,360	17,776	55,543	5,867	2,167	1,760	682	-	390,729
Accumulated depreciation	-	-	(5,912)	-	(3,212)	(1,833)	-	(232)	-	(11,189)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-
Carrying amount at start of year	117,574	189,360	11,864	55,543	2,655	334	1,760	450	-	379,540
Additions	-	-	7	51,531	74	186	19	-	236	52,053
Cost Adjustments	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	(1)	-	-	-	(1)
Transfers from/(to) other reporting entities^	188	29,122	-	(47,073)	-	-	-	-	(211)	(17,974)
Transfers from/(to) other asset classes	-	118	-	(118)	-	-	-	-	-	-
Revaluation increments	11,314	14,962	-	-	-	-	36	-	-	26,312
Impairment losses	-	-	-	-	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-	-	-	-	-
Depreciation	-	(4,810)	(882)	-	(539)	(133)	-	(7)	-	(6,371)
Carrying amount at 30 June 2024	129,076	228,752	10,989	59,883	2,190	386	1,815	443	25	433,559
Gross carrying amount	129,076	228,752	17,669	59,883	5,941	2,219	1,815	682	25	446,062
Accumulated depreciation	-	-	(6,680)	-	(3,751)	(1,833)	-	(239)	-	(12,503)

*DLGSC disposed of assets that were fully depreciated across the following asset classes; improvements (\$114,000) and accommodation equipment (\$127,000).

^Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

Notes to the financial statements

For the year ended 30 June 2025

5.1 – Property, plant and equipment (continued)

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).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land; and
- buildings

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate). The effective date was at 1 July 2024, with valuations performed during the year ended 30 June 2025 and recognised at 30 June 2025.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*.

These valuations are undertaken annually to ensure that the carrying amount of the assets does not differ materially from their fair value at the end of the reporting period.

5.1.1 – Depreciation and impairment

Charge for the period

	Notes	2025 (\$'000)	2024 (\$'000)
Depreciation			
Plant, equipment and vehicles	5.1	544	539
Accommodation equipment	5.1	123	133
Buildings and improvements	5.1	6,577	5,692
Swan Bells	5.1	7	7
Total depreciation for the period		7,251	6,371

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

All surplus assets at 30 June 2025 have either been classified as assets held for sale or have been written-off.

Notes to the financial statements

For the year ended 30 June 2025

5.1.1 – Depreciation and impairment (continued)

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
Buildings and improvements	Up to 50 years
Plant, equipment, machinery and vehicles	5 to 20 years
Accommodation and office equipment	3 to 20 years
Swan Bells	Up to 100 years
Computer hardware and software ^(a)	Up to 5 years

(a) Software that is integral to the operation of related hardware.

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

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of property, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As DLGSC is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. 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.

Notes to the financial statements

For the year ended 30 June 2025

5.2 – Intangible assets

	Other intangibles	Licences	Computer software	Works in progress	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Year ended 30 June 2025					
1 July 2024					
Gross carrying amount	97	1,244	7,627	-	8,968
Accumulated amortisation	(97)	(1,221)	(7,130)	-	(8,448)
Accumulated impairment loss	-	(23)	(497)	-	(520)
Carrying amount at start of period	-	-	-	-	-
Additions	-	-	-	6,304	6,304
Disposals	-	-	-	-	-
Amortisation expense	-	-	-	-	-
Carrying amount at 30 June 2025	-	-	-	6,304	6,304
Year ended 30 June 2024					
1 July 2023					
Gross carrying amount	97	1,244	7,627	-	8,968
Accumulated amortisation	(97)	(1,221)	(7,130)	-	(8,448)
Accumulated impairment loss	-	(23)	(497)	-	(520)
Carrying amount at start of period	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation expense	-	-	-	-	-
Carrying amount at 30 June 2024	-	-	-	-	-

Notes to the financial statements

For the year ended 30 June 2025

5.2 – Intangible assets (continued)

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible asset costing \$5,000, which meet the recognition criteria of AASB 138.57 *Intangible Assets* (as noted above), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- b) an intention to complete the intangible asset and use or sell it;
- c) the ability to use or sell the intangible asset;
- d) the intangible asset will generate probable future economic benefit;
- e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.



Pink Lake, Hutt Lagoon, Port Gregory, Western Australia.
Photo by Robbie Goodall/Moment collection/Getty Images.

Notes to the financial statements

For the year ended 30 June 2025

5.3 – Right-of-use assets

	Buildings	Plant, equipment and vehicles	Total
	(\$'000)	(\$'000)	(\$'000)
At 1 July 2024			
Gross carrying amount	252	1,055	1,307
Accumulated depreciation	(120)	(809)	(929)
Carrying amount at start of period	132	246	378
Additions	-	-	-
Cost adjustment	-	122	122
Disposals	-	(13)	(13)
Depreciation	(79)	(214)	(293)
Carrying amount at 30 June 2025	53	141	194
Gross carrying amount	252	1,164	1,416
Accumulated depreciation	(199)	(1,023)	(1,222)
At 1 July 2023			
Gross carrying amount	86	759	845
Accumulated depreciation	(55)	(575)	(630)
Carrying amount at start of period	31	184	215
Additions	216	155	371
Cost adjustment	-	161	161
Disposals	(50)	(20)	(70)
Depreciation	(65)	(234)	(299)
Carrying amount at 30 June 2024	132	246	378
Gross carrying amount	252	1,055	1,307
Accumulated depreciation	(120)	(809)	(929)

Initial recognition

At the commencement date of the lease, DLGSC recognises right-of-use (ROU) assets that are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 *Investment Property*.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1 Lease liabilities.

DLGSC has leases for vehicles and residential accommodations.

DLGSC has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 *Leases* because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

DLGSC has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Notes to the financial statements

For the year ended 30 June 2025

5.3 – Right-of-use assets (continued)

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to DLGSC at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

The following amounts relating to leases have been recognised in the Statement of comprehensive income:

	2025 (\$'000)	2024 (\$'000)
Depreciation expense of right-of-use assets	293	299
Lease interest expense	17	15
Low-value leases	17	18

The total cash outflow for leases in 2025 was \$6.541 million (2024: \$5.530 million). As at 30 June 2025 there were no indications of impairment to right-of-use assets.



Historical Buildings, Kalgoorlie, Western Australia.
Photo by John W. Banagan/Stone collection/Getty Images.

Notes to the financial statements

For the year ended 30 June 2025

6 – Other assets and liabilities

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

	Notes
Receivables	6.1
Amounts receivable for services	6.2
Other assets	6.3
Payables	6.4
Contract liabilities	6.5
Other liabilities	6.6

6.1 – Receivables

	2025 (\$'000)	2024 (\$'000)
Current		
Trade receivables	3,970	5,330
Allowance for impairment of trade receivables	(99)	(67)
Accrued revenue	1,368	2,004
GST receivable	2,832	3,821
Total current	8,071	11,088
Non-current		
Accrued salaries account ^(a)	3,190	2,230
Total non-current	3,190	2,230
Total receivables	11,261	13,318

(a) Funds transferred to Treasury for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

Trade receivables are initially recognised at their transaction price and subsequently measured at amortised cost, less an allowance for impairment.

For trade receivables, DLGSC recognises an allowance for expected credit losses (ECL) measured at the lifetime expected credit losses at each reporting date. DLGSC has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 3.3 Other expenditure for the amount of ECLs expensed in this reporting period.

Accrued salaries consist of amounts paid annually into a Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.



2024 Active Farmers Games and Colour Run, Albany, September 2024.

Notes to the financial statements

For the year ended 30 June 2025

6.1.1 – Movement in the allowance for impairment of trade receivables

	2025 (\$'000)	2024 (\$'000)
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening balance	67	29
Expected credit losses expense	32	38
Allowance for impairment at end of period	99	67

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at note 8.1(c) 'Financial instruments disclosures'.

DLGSC does not hold any collateral as security or other credit enhancements for trade receivables.

6.2 – Amounts receivable for services (Holding Account)

	2025 (\$'000)	2024 (\$'000)
Current	635	160
Non-current	88,069	82,433
Total amounts receivable for services at end of period	88,704	82,593

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).



Photo by EyeEm Mobile GmbH/iStock/Getty Images.

6.3 – Other assets

	2025 (\$'000)	2024 (\$'000)
Current		
Prepayments	2,562	2,519
Total current assets	2,562	2,519
Non-current		
Prepayments	68	175
Total non-current assets	68	175
Total other assets at end of period	2,630	2,694

Other assets include prepayments which represent payments in advance of receipt of goods or services, or that part of expenditure made in one accounting period covering a term extending beyond that period.

Notes to the financial statements

For the year ended 30 June 2025

6.4 – Payables

	2025 (\$'000)	2024 (\$'000)
Current		
Trade payables	524	4,445
Accrued expenses ^(a)	7,402	12,761
Accrued salaries	2,822	2,204
Total payables at end of period	10,748	19,410

(a) Accrued expenses for 2025 include accruals largely relating to asset maintenance expenditure (\$1.1 million) and sporting facilities grants (\$2.0 million). Accrued expenses for 2024 include accruals largely relating to infrastructure grants (\$6.0 million) and asset maintenance expenditure (\$2.0 million).

Payables are recognised at the amounts payable when DLGSC 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 DLGSC is generally within 15-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. DLGSC considers the carrying amount of accrued salaries to be equivalent to its fair value.

6.5 – Contract liabilities

	2025 (\$'000)	2024 (\$'000)
Reconciliation of changes in contract liabilities		
Opening balance	1,017	1,695
Additions	287	1,017
Revenue recognised in the reporting period	(1,017)	(1,695)
Total contract liabilities at end of period	287	1,017

DLGSC's contract liabilities relate to service and grant program delivery yet to be performed at the end of the reporting period.

DLGSC expects to satisfy the performance obligations unsatisfied at the end of the reporting period within the next 12 months.

6.6 – Other liabilities

	2025 (\$'000)	2024 (\$'000)
Current		
Deposits	1,086	1,040
Contractor retentions	285	285
Unclaimed monies	4	6
Other	8	8
Total other liabilities at end of period	1,383	1,339

Notes to the financial statements

For the year ended 30 June 2025

7 – Financing

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

	Notes
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Reconciliation of cash	7.3.2
Reconciliation of net costs of services to net cash flows used in operating activities	7.3.2
Capital commitments	7.4

7.1 – Lease liabilities

	2025 (\$'000)	2024 (\$'000)
Current	125	173
Non-current	79	216
Total lease liabilities	204	389

Initial measurement

At the commencement date of the lease, DLGSC recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, DLGSC uses the incremental borrowing rate provided by Western Australian Treasury Corporation.

Lease payments included by DLGSC as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised); and
- payments for penalties for terminating a lease, where the lease term reflects DLGSC exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by DLGSC if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by DLGSC in profit or loss in the period in which the condition that triggers those payment occurs.

This section should be read in conjunction with note 5.3 Right-of-use assets.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

Notes to the financial statements

For the year ended 30 June 2025

7.2 – Finance costs

	2025 (\$'000)	2024 (\$'000)
Lease interest expense	17	15
Total finance costs expensed	17	15

Finance costs includes the interest component of lease liability repayments due to the unwinding of discounts to reflect the passage of time.

7.3 – Cash and cash equivalents

7.3.1 – Reconciliation of cash

	2025 (\$'000)	2024 (\$'000)
Cash and cash equivalents	119,993	45,728
Restricted cash and cash equivalents	76,395	58,992
Total cash and cash equivalents at end of period	196,388	104,720

	2025 (\$'000)	2024 (\$'000)
Restricted cash and cash equivalents		
Current		
Community Sporting and Recreation Facilities Fund ^(a)	34,091	24,296
Sports Lotteries Account ^(b)	7,444	11,787
Arts Lotteries Account ^(b)	13,877	17,173
Gambling Harm Reduction Support Services Fund ^(c)	2,606	-
Gaming Community Trust ^(d)	687	-
Sports Wagering Account ^(e)	4,043	-
Royalties for Regions Fund ^(f)	6,049	2,306
Commonwealth Government grant - services to Indian Ocean Territories ^(g)	(46)	78
Sunset Reserve Account ^(h)	657	553

	2025 (\$'000)	2024 (\$'000)
Off-road Vehicles ⁽ⁱ⁾	5,637	831
National Redress Scheme	1,114	423
Community Recovery Grant Program	236	1,084
Creative Communities - Collaboration - COVID-19 Recovery	-	461
Balance at end of period	76,395	58,992

(a) The Community Sporting and Recreation Facilities Fund is an appropriation funded special purpose account for the purpose of making grants for the development of public sporting and recreation facilities, and for the management and administration of those grants.

(b) The purpose of the Lotteries Accounts is to hold funds received by DLGSC from Lotterywest pursuant to Section 22(1)(a) and (b) of the *Lotteries Commission Act 1990*.

(c) The Gambling Harm Reduction Support Services Fund is to hold money for the purpose of gambling harm minimisation and related activities.

(d) The Gaming Community Trust Fund is to hold funds from winnings from gaming activities that remained unclaimed for more than 14 months plus interest pursuant to section 109C (2) of the *Gaming and Wagering Commission Act 1987*.

(e) The Sports Wagering Account is to hold funds received by Racing and Wagering Western Australia pursuant to section 104 of the *Racing and Wagering Western Australia Act 2003* and appropriation from Department of Treasury pursuant to section 110A of the *Gaming and Wagering Commission Act 1987*.

(f) An agreement with Department of Primary Industries and Regional Development for funding from the Royalties for Regions for a number of projects. Unspent funds are committed to projects and programs in WA regional areas.

(g) The DLGSC and the Commonwealth Government have a Service Delivery Arrangement for the provision of services to the Indian Ocean Territories. The Commonwealth Government reimburses DLGSC costs associated with these services (note 11).

(h) Sunset Reserve Account funds are utilised for the conservation and management of the Sunset Heritage Precinct.

(i) Off-Road Vehicles account funds are held to meet expenses in relation to the administration of *Control of Vehicles (off-road areas) Act 1978*.

Notes to the financial statements

For the year ended 30 June 2025

7.3.1 – Reconciliation of cash (continued)

For the purpose of the Statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand which are subject to insignificant risk of changes in value.

7.3.2 – Reconciliation of net cost of services to net cash flows used in operating activities

	Notes	2025 (\$'000)	2024 (\$'000)
Net cost of services		(401,827)	(336,585)
Non-cash items			
Depreciation and amortisation expenses	5.1, 5.3	7,544	6,670
Expected credit losses expense	3.3	32	38
Resources received free of charge	4.1	1,682	1,713
Net loss on disposal of non-current assets	3.3	-	1
Finance lease derecognition	3.3	161	1,485
Adjustment for other non-cash items		17	14
(Increase)/decrease in assets			
Receivables ^(a)		3,490	(5,136)
Other current assets		(43)	(967)
Non-current receivables		-	(663)
Non-current assets		107	(175)

	Notes	2025 (\$'000)	2024 (\$'000)
Increase/(decrease) in liabilities			
Payables ^(a)		(8,662)	8,555
Current provisions		162	3,022
Contract liabilities		(929)	1,370
Current lease liabilities		(48)	61
Other current liabilities		47	25
Non-current provisions		(108)	255
Non-current lease liabilities		(137)	98
Change in GST in receivables/payables ^(b)		2,032	(573)
Net cash used in operating activities		(396,480)	(320,792)

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This reverses out the GST in receivables and payables.

7.4 – Capital commitments

	2025 (\$'000)	2024 (\$'000)
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:		
Within 1 year	75,048	123,224
Later than 1 year and not later than 5 years	15,273	110,753
	90,321	233,977

Notes to the financial statements

For the year ended 30 June 2025

8 – Risks and contingencies

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

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

8.1 – Financial risk management

Financial instruments held by DLGSC are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables and finance leases. DLGSC has limited exposure to financial risks. DLGSC's overall risk management program focuses on managing the risks identified below.

a) Summary of risks and risk management

Credit risk

Credit risk arises when there is the possibility of DLGSC's receivables defaulting on their contractual obligations resulting in financial loss to DLGSC.

Credit risk associated with DLGSC's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, DLGSC trades only with recognised, creditworthy third parties. DLGSC has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that DLGSC's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when DLGSC is unable to meet its financial obligations as they fall due.

DLGSC is exposed to liquidity risk through its trading in the normal course of business.

DLGSC has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect DLGSC's income or the value of its holdings of financial instruments. DLGSC does not trade in foreign currency and is not materially exposed to other price risks.

Other than as detailed in the interest rate sensitivity analysis table at note 8.1(e), DLGSC is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing.

Notes to the financial statements

For the year ended 30 June 2025

8.1 – Financial risk management (continued)

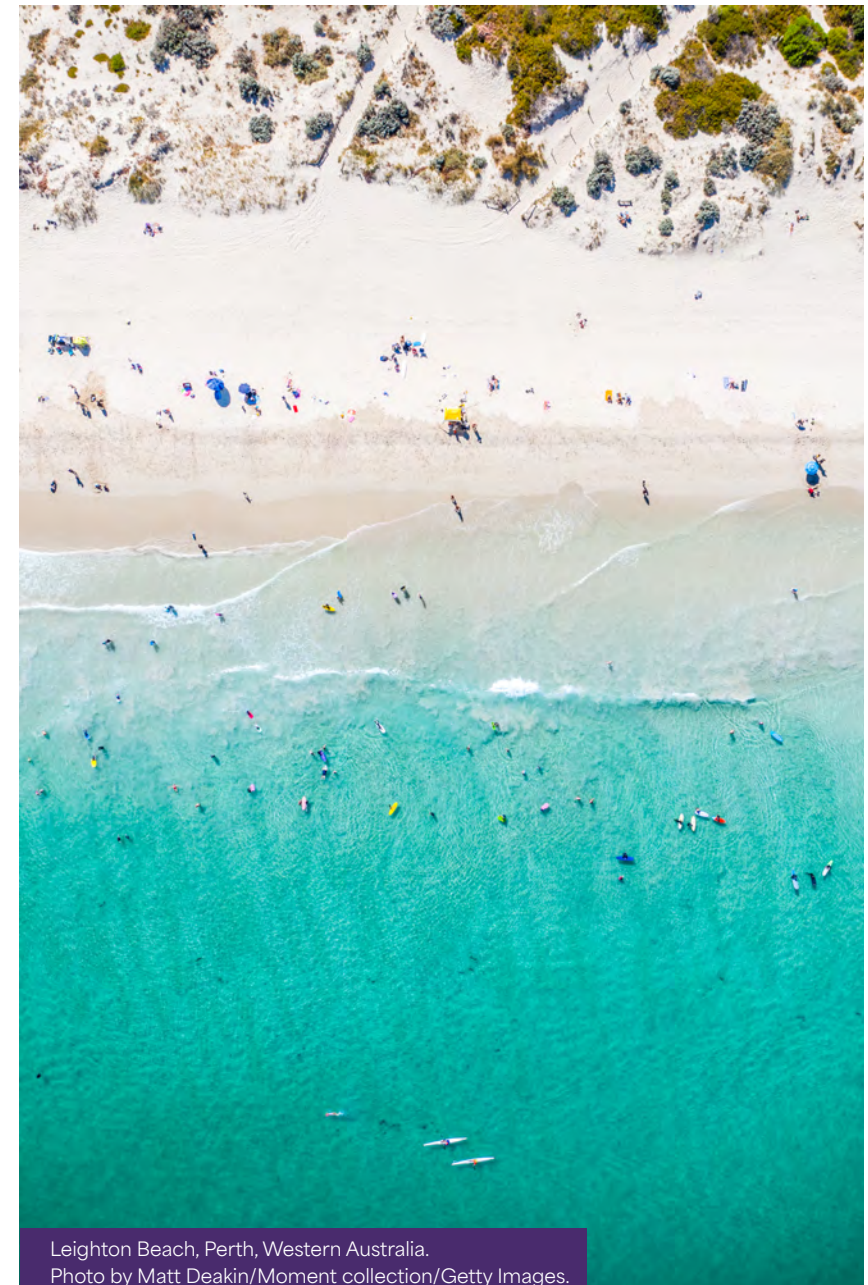
b) Categories of financial instruments

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

	2025 (\$'000)	2024 (\$'000)
Financial assets		
Cash and cash equivalents	119,993	45,728
Restricted cash and cash equivalents	76,395	58,992
Financial assets at amortised cost ^(a)	97,133	92,090
Total financial assets	293,521	196,810
Financial liabilities		
Payables	10,748	19,410
Financial liabilities at amortised cost ^(b)	204	389
Other current liabilities	1,383	1,339
Total financial liabilities	12,335	21,138

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

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



Leighton Beach, Perth, Western Australia.
Photo by Matt Deakin/Moment collection/Getty Images.

Notes to the financial statements

For the year ended 30 June 2025

8.1 – Financial risk management (continued)

c) Credit risk exposure

The following table details the credit risk exposure on DLGSC's trade receivables using a provision matrix.

	Days past due								
	Total (\$'000)	Current (\$'000)	31-90 days (\$'000)	91-150 days (\$'000)	151-210 days (\$'000)	211-270 days (\$'000)	271-330 days (\$'000)	331-395 days (\$'000)	>390 days (\$'000)
30 June 2025									
Expected credit loss rate		0.00%	0.00%	0.83%	0.00%	0.00%	7.14%	0.00%	100.00%
Estimated total gross carrying amount at default	3,970	3,591	134	121	-	-	28	-	96
Expected credit losses	(99)	-	-	(1)	-	-	(2)	-	(96)
	Days past due								
	Total (\$'000)	Current (\$'000)	31-90 days (\$'000)	91-150 days (\$'000)	151-210 days (\$'000)	211-270 days (\$'000)	271-330 days (\$'000)	331-395 days (\$'000)	>390 days (\$'000)
30 June 2024									
Expected credit loss rate		0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	25.00%	100.00%
Estimated total gross carrying amount at default	5,330	5,180	46	15	3	12	2	8	64
Expected credit losses	(67)	-	-	-	-	-	(1)	(2)	(64)

Notes to the financial statements

For the year ended 30 June 2025

8.1 – Financial risk management (continued)

d) Liquidity risk and interest rate exposure

The following table details the DLGSC's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

		Interest rate exposure and maturity analysis of financial assets and financial liabilities									
	Weighted average effective interest rate %	Interest rate exposure					Maturity dates				
		Carrying amount (\$'000)	Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)	Nominal amount (\$'000)	Up to 1 month (\$'000)	1 to 3 months (\$'000)	3 months to 1 year (\$'000)	1 to 5 years (\$'000)	More than 5 years (\$'000)
2025											
Financial assets											
Cash and cash equivalents	-	119,993	-	-	119,993	119,993	119,993	-	-	-	-
Restricted cash and cash equivalents	4.5%	76,395	-	4,730	71,665	76,395	76,395	-	-	-	-
Receivables ^(a)	-	8,429	-	-	8,429	8,429	5,239	-	-	3,190	-
Amounts receivable for services	-	88,704	-	-	88,704	88,704	635	-	-	640	87,429
		293,521	-	4,730	288,791	293,521	202,262	-	-	3,830	87,429
Financial liabilities											
Payables	-	10,748	-	-	10,748	10,748	10,748	-	-	-	-
Lease liabilities ^(b)	5.6%	204	204	-	-	219	15	28	90	86	-
Other liabilities	-	1,383	-	-	1,383	1,383	1,383	-	-	-	-
		12,335	204	-	12,131	12,350	12,146	28	90	86	-

(a) The amount of receivables excludes the GST receivable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes \$55,000 from leased buildings and \$149,000 from leased vehicles.

Notes to the financial statements

For the year ended 30 June 2025

8.1 – Financial risk management (continued)

d) Liquidity risk and interest rate exposure (continued)

		Interest rate exposure and maturity analysis of financial assets and financial liabilities									
	Weighted average effective interest rate %	Interest rate exposure					Maturity dates				
		Carrying amount (\$'000)	Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)	Nominal amount (\$'000)	Up to 1 month (\$'000)	1 to 3 months (\$'000)	3 months to 1 year (\$'000)	1 to 5 years (\$'000)	More than 5 years (\$'000)
2024											
Financial assets											
Cash and cash equivalents	-	45,728	-	-	45,728	45,728	45,728	-	-	-	-
Restricted cash and cash equivalents	-	58,992	-	-	58,992	58,992	58,992	-	-	-	-
Receivables ^(a)	-	9,497	-	-	9,497	9,497	7,267	-	-	2,230	-
Amounts receivable for services	-	82,593	-	-	82,593	82,593	160	-	-	640	81,793
		196,810	-	-	196,810	196,810	112,147	-	-	2,870	81,793
Financial liabilities											
Payables	-	19,410	-	-	19,410	19,410	19,410	-	-	-	-
Lease liabilities ^(b)	5.5%	389	389	-	-	421	16	32	142	227	4
Other liabilities	-	1,339	-	-	1,339	1,339	1,339	-	-	-	-
		21,138	389	-	20,749	21,170	20,765	32	142	227	4

(a) The amount of receivables excludes the GST receivable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes \$133,000 from leased buildings and \$256,000 from leased vehicles.

Notes to the financial statements

For the year ended 30 June 2025

8.1 – Financial risk management (continued)

e) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of DLGSC financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

		- 100 point basis		+ 100 point basis	
	Carrying amount (\$'000)	Deficit (\$'000)	Equity (\$'000)	Deficit (\$'000)	Equity (\$'000)
2025					
Financial assets					
Restricted cash and cash equivalents	4,730	(47.3)	(47.3)	47.3	47.3
Financial liabilities					
Lease liabilities	204	2.0	2.0	(2.0)	(2.0)
Total increase/(decrease)		(45.3)	(45.3)	45.3	45.3
		- 100 point basis		+ 100 point basis	
	Carrying amount (\$'000)	Deficit (\$'000)	Equity (\$'000)	Deficit (\$'000)	Equity (\$'000)
2024					
Financial assets					
Restricted cash and cash equivalents	-	-	-	-	-
Financial liabilities					
Lease liabilities	389	3.9	3.9	(3.9)	(3.9)
Total increase/(decrease)		3.9	3.9	(3.9)	(3.9)



B'Spoke performance by CircusWA's Youth Academy in partnership with five young people with disabilities, Bunbury Regional Entertainment Centre, July 2024. Photo by Ben Yew.

Notes to the financial statements

For the year ended 30 June 2025

8.2 – Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

8.2.1 – Contingent assets

As at the reporting period date, DLGSC had no contingent assets.

8.2.2 – Contingent liabilities

As at the reporting period date, DLGSC had no contingent liabilities.

Contaminated sites

Under the *Contaminated Sites Act 2003*, DLGSC is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the *Contaminated Sites Act 2003*, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as contaminated – remediation required or possibly contaminated – investigation required, DLGSC may have a liability in respect of investigation or remediation expenses.

DLGSC has identified one site which has been classified as “contaminated – remediation required” under the *Contaminated Sites Act 2003*. DLGSC has received Ministerial approval to relinquish the Management Order to allow the land to be transferred to Christ Church Grammar School to develop. The cost of remediation will be borne by Christ Church Grammar School therefore DLGSC is not expected to incur any costs associated with any remediation required. The Department of Planning, Lands and Heritage (DPLH) have now completed negotiating the transfer of the land on behalf of DLGSC and Landgate has advised that the majority of the land has been transferred as conditional freehold. DLGSC still retains two small parcels of land on the site.

8.3 – Fair value measurements

Assets measured at fair value:

	Level 1	Level 2	Level 3	Fair value at end of period
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
2025				
Land (Note 5.1)	-	1,170	248,628	249,798
Buildings (Note 5.1)	-	610	262,270	262,880
	-	1,780	510,898	512,678
	Level 1	Level 2	Level 3	Fair value at end of period
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
2024				
Land (Note 5.1)*	-	5,500	123,576	129,076
Buildings (Note 5.1)*	-	1,540	227,212	228,752
	-	7,040	350,788	357,828

There was a transfer of lands and buildings between Levels 2 and 3 related to the Spare Parts Puppet Theatre and Customs House during the year.

*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

Valuation techniques and inputs

Level 2 assets

Fair values of non-current assets held for sale, and market type land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable assets in close proximity is used to determine price per square metre.



Photo by skyneshier/E+ collection/Getty Images.

Notes to the financial statements

For the year ended 30 June 2025

8.3 – Fair value measurements (continued)

Level 3 assets

Land assets

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility are selected by Landgate and represents the application of a significant Level 3 input in this valuation technique. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Building assets

Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Notes to the financial statements

For the year ended 30 June 2025

8.3 – Fair value measurements (continued)

Fair value measurements using significant unobservable inputs (Level 3)

	Land (\$'000)	Buildings (\$'000)	Total (\$'000)
2025			
Fair value at start of period	123,576	227,212	350,788
Cost adjustments	-	-	-
Revaluation increments recognised in other comprehensive income	120,632	39,656	160,288
Transfers from Level 2	4,420	1,047	5,467
Depreciation expense	-	(5,645)	(5,645)
Fair value at end of period	248,628	262,270	510,898
Total gains or losses for the period included in profit or loss	-	-	-
2024			
Fair value at start of period	110,714	185,584	296,298
Additions*	188	29,122	29,310
Cost adjustments	-	118	118
Revaluation increments recognised in other comprehensive income	10,644	14,858	25,502
Transfers from Level 2	2,030	2,290	4,320
Depreciation expense	-	(4,760)	(4,760)
Fair value end of period	123,576	227,212	350,788
Total gains or losses for the period included in profit or loss	-	-	-

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's guidance deem valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on a current use basis (presumed to be the highest and best use), which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

Information about significant unobservable inputs (Level 3) in fair value measurements					
Description	Fair value 2025 (\$'000)	Fair value 2024 Restated* (\$'000)	Valuation technique(s)	Unobservable inputs	Relationship of unobservable inputs to fair value
Buildings	262,270	227,212	Depreciated replacement cost	Historical cost per square metre floor area (m ²)	Historical cost per m ² increases fair value
Land	248,628	123,576	Market approach	Selection of land with similar approximate utility	Higher historical cost per m ² increases fair value

*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors

Notes to the financial statements

For the year ended 30 June 2025

9 – 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	9.1
Initial application of Australian Accounting Standards	9.2
Restatement of prior period comparatives	9.3
Future impact of Australian Accounting Standards issued but not yet operative	9.4
Key management personnel	9.5
Related party transactions	9.6
Related bodies	9.7
Affiliated bodies	9.8
Special purpose accounts	9.9
Remuneration of auditor	9.10
Equity	9.11
Supplementary financial information	9.12

9.1 – 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 houses for Western Australians. As part of this reform, the Department of Local Government, Sport and Cultural Industries (DLGSC) will be reshaped and renamed the Department of Creative Industries, Tourism and Sport (CITS), effective 1 July 2025 and with full implementation by 1 January 2026. As part of this reform, CITS will assume responsibility for corporate services for Tourism WA, transitioning from the Department of Jobs, Tourism, Science and Innovation and the Local Government and Racing, Gaming and Liquor functions will be transferred to the Department of Local Government, Industry Regulation and Safety. 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

DLGSC as at 30 June 2025. The financial effect, if any, of the above reforms is not presently determinable.

9.2 – Initial application of Australian Accounting Standards

The following table represents a summary of prior period errors/changes in accounting policy:

The following standards are first applied for the reporting period ended on 30 June 2025:

- AASB 2020-1 - Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2022-5 - Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 - Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-10 - Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
- AASB 2023-1 - Amendments to Australian Accounting Standards - Supplier Finance Arrangements

9.3 – Restatement of Prior Period Comparatives

During 2024-25, DLGSC became aware that land and building related to the Perth Concert Hall (PCH) should have been recognised at 30 June 2024. This omission occurred as DLGSC had not been formally notified of the transfer at the time. Subsequent investigation confirmed that a Management Order granting DLGSC control of the land and building was issued on 29 September 2023.

Based on Landgate's 2023-24 valuation report, the land and building were valued at \$188,000 and \$29,122,400 respectively. As a result, a retrospective adjustment has been made to the 2023-24 comparative figures to recognise the assets under Property, Plant, and Equipment and the corresponding credit to Contributed Equity.

Additionally, the depreciation charge from 29 September 2023 to 30 June 2024, along with the difference of values from Landgate's 2022-23 and 2023-24 reports, has been adjusted through Contributed Equity, Reserves, and Accumulated Deficit.

Notes to the financial statements

For the year ended 30 June 2025

9.3 – Restatement of Prior Period Comparatives (continued)

The impact of the adjustment is as follows:

	Notes	As previously reported	Adjustment	Restated
		(\$'000)	(\$'000)	(\$'000)
As at 30 June 2024				
ASSETS				
Non-current assets				
Property, plant and equipment	5.1	404,249	29,310	433,559
Total non-current assets		489,465	29,310	518,775
TOTAL ASSETS		607,952	29,310	637,262
NET ASSETS		565,923	29,310	595,233
EQUITY				
Contributed equity	9.11	684,340	27,810	712,150
Reserves	9.11	54,718	1,950	56,668
Accumulated deficit	9.11	(173,135)	(450)	(173,585)
TOTAL EQUITY		565,923	29,310	595,233

	Notes	As previously reported	Adjustment	Restated
		(\$'000)	(\$'000)	(\$'000)
As at 30 June 2024				
OTHER COMPREHENSIVE INCOME				
<i>Items not reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	9.11	26,312	1,950	28,262
Total other comprehensive income		26,312	1,950	28,262
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(28,958)	1,950	(27,008)

Notes to the financial statements

For the year ended 30 June 2025

9.4 – Future impact of Australian Accounting Standards issued but not yet operative

DLGSC cannot early adopt an Australian Accounting Standard unless specifically permitted by *TI 9 Requirement 4 Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 9. Where applicable, DLGSC plans to apply the following Australian Accounting Standards from their application date.

Operative for reporting periods beginning on/after 1 Jan 2025		Operative for reporting periods beginning on/after	Operative for reporting periods beginning on/after 1 Jan 2026		Operative for reporting periods beginning on/after
AASB 2023-5	<p><i>Amendments to Australia Accounting Standards – Lack of Exchangeability</i></p> <p>This Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.</p> <p>The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements for entities that apply AASB 1060 to ensure Tier 2 entities are not required to comply with the new disclosure requirements in AASB 121 when preparing their Tier 2 financial statements.</p> <p>There is no financial impact.</p>	1 Jan 2025	AASB 2024-2	<p><i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments</i></p> <p>This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in May 2024.</p> <p>The Department has not assessed the impact of the Standard</p>	1 Jan 2026
			AASB 2024-3	<p><i>Amendments to Australian Accounting Standards – Annual Improvements Volume 11</i></p> <p>This Standard amends AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107 as a consequence of the issuance of Annual Improvements to IFRS Standards – Volume 11 by the International Accounting Standards Board in July 2024.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 Jan 2026

Notes to the financial statements

For the year ended 30 June 2025

9.4 – Future impact of Australian Accounting Standards issued but not yet operative (continued)

Operative for reporting periods beginning on/after 1 Jan 2027		Operative for reporting periods beginning on/after	Operative for reporting periods beginning on/after 1 Jan 2028		Operative for reporting periods beginning on/after
AASB 18(FP)	<p><i>Presentation and Disclosure in Financial Statements (Appendix D) [for for-profit entities]</i></p> <p>This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to for-profit entities. This Standard is a consequence of the issuance of International Financial Reporting Standard 18 Presentation and Disclosure in financial Statements by the International Accounting Standards Board in April 2024. This Standard also makes amendments to other Australian Accounting Standards set out in Appendix D of this Standard.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 Jan 2027	AASB 2024-4b	<p><i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]</i></p> <p>This Standard defers (to 1 January 2028) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture.</p> <p>The Standard also includes editorial corrections.</p> <p>There is no financial impact.</p>	1 Jan 2028
Operative for reporting periods beginning on/after 1 Jan 2028		Operative for reporting periods beginning on/after	AASB 18 (NFP / super)	<p><i>Presentation and Disclosure in Financial Statements (Appendix D) [for not-for-profit and superannuation entities]</i></p> <p>This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to not-for-profit and superannuation entities. This Standard is a consequence of the issuance of IFRS 18 Presentation and Disclosure in financial Statements by the International Accounting Standards Board in April 2024.</p> <p>This Standard also makes amendments to other Australian Accounting Standards set out in Appendix D of this Standard.</p> <p>The Agency has not assessed the impact of the Standard.</p>	1 Jan 2028
AASB 2014-10	<p><i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i></p> <p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture.</p> <p>There is no financial impact.</p>	1 Jan 2028			

Notes to the financial statements

For the year ended 30 June 2025

9.5 – Key management personnel

DLGSC has determined key management personnel to include cabinet ministers and senior officers of DLGSC. DLGSC 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 senior officers of DLGSC for the reporting period are presented within the following bands:

	2025	2024
Compensation band (\$)		
450,001 - 500,000	1	-
350,001 - 400,000	-	1
300,001 - 350,000	-	2
250,001 - 300,000	2	-
200,001 - 250,000	7	5
150,001 - 200,000	2	3
100,001 - 150,000	2	2
50,001 - 100,000	5	6
	19	19
	2025	2024
	(\$'000)	(\$'000)
Short-term employee benefits	2,874	2,736
Post-employment benefits	364	335
Other long-term benefits	349	315
Total compensation of senior officers	3,587	3,386

Total compensation includes the superannuation expense incurred by DLGSC in respect of senior officers.

9.6 – Related party

DLGSC is a wholly owned public sector entity that is controlled by of the State of Western Australia.

Related parties of DLGSC include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments 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, DLGSC 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:

- service appropriation (Note 4.1);
- capital appropriation (Note 9.11);
- lease rental payments to the Department of Finance (Government Office Accommodation and State Fleet) (Note 3.3) and related outstanding balances (Note 7.1);
- insurance payments to the Insurance Commission and Riskcover fund (Note 3.3);
- Royalties for Regions Fund (Note 4.1);
- resources received (Note 4.1);
- recoups for services provided to the Gaming and Wagering Commission of Western Australia, and the Racing Penalties Appeal Tribunal (Note 4.1);

Notes to the financial statements

For the year ended 30 June 2025

9.6 – Related party (continued)

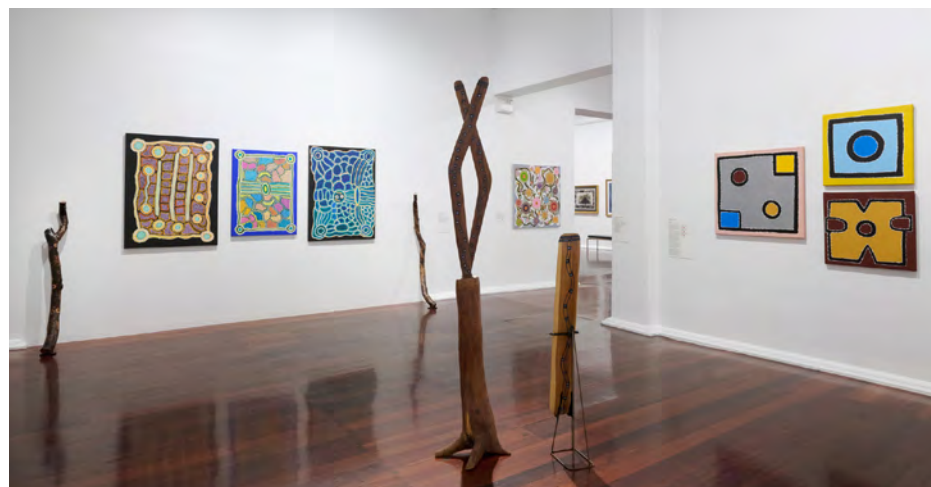
- remuneration for services provided by the Auditor General (Note 9.10);
- payments to the Combat Sports Commission (Note 9.8);
- grants provided to West Australian Institute of Sport (Note 3.2 and 9.8); and
- superannuation contributions to GESB (Note 3.1(a)).

Material transactions with other related parties

Outside of normal citizen type transactions with DLGSC, 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.

9.7 – Related bodies

DLGSC has no related bodies.



Jacinta Taylor, *Don't Step on Me* (detail), 2024, installation view, *Revealed: New & Emerging WA Aboriginal Artists, 2025*, Perth Institute of Contemporary Arts.

9.8 – Affiliated bodies

In accordance with *TI 8 Requirement 6 Affiliated Bodies*, DLGSC provided funding for the following services to a significant number of government and non-government bodies during the financial year:

	2025 (\$'000)	2024 (\$'000)
2021 Small Grants Election Commitments	50	150
Arts Lotteries Account	12,393	8,963
Arts projects and programs	6,117	2,111
CBD Activation Grants	250	90
Community Engagement and Funding	9,062	6,206
Community Sporting and Recreational Facilities Fund	3,811	2,313
Facilities Grants	1,551	4,601
Other Grants	400	1,364
Royalties for Regions fund	8,513	5,197
ScreenWest	9,746	8,417
Sports Financial Grants	10,367	2,721
Sports Lotteries Account	17,707	16,143
Sports Wagering Account	2,373	-
WACA Ground Redevelopment	39,660	55,840
Total	122,000	114,116

Notes to the financial statements

For the year ended 30 June 2025

9.9 – Special purpose accounts

Sunset Reserve Account ^(a)

The purpose of the account is to hold funds received from the Department of Finance to operate the Sunset Heritage Properties.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	553	953
Receipts	600	239
Payments	(496)	(639)
Balance at end of period	657	553

Community Sporting and Recreation Facilities Fund ^(b)

The purpose of the account is to hold monies appropriated for the purpose of making grants for the development of public sporting and recreation facilities, and for the management and administration of those grants.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	24,296	13,139
Receipts	25,591	19,508
Payments	(15,796)	(8,351)
Balance at end of period	34,091	24,296

Off-Road Vehicles Fund ^(a)

The purpose of the account is to hold funds collected for the registration of vehicles under the *Control of Vehicles (Off-road areas) Act 1978* and to provide funds to meet the expenses of DLGSC in connection with administration of the Act pursuant to section 44(3) of the Act.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	831	718
Receipts	4,865	113
Payments	(59)	-
Balance at end of period	5,637	831

Arts Lotteries Account ^(a)

The purpose of the account is to hold moneys received, pursuant to section 22(1)(a) and 22(5) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of cultural activities in the State.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	17,173	16,121
Receipts	22,957	24,183
Payments	(26,253)	(23,131)
Balance at end of period	13,877	17,173

(a) Established under section 16(1)(b) of FMA.

(b) Established under section 16(1)(d) of FMA.

Notes to the financial statements

For the year ended 30 June 2025

9.9 – Special purpose accounts (continued)

Sports Lotteries Account ^(a)

The purpose of the account is to hold moneys received, pursuant to section 22(1)(a) and 22(4) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of sport in the State.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	11,787	12,018
Receipts	22,973	24,521
Payments	(27,316)	(24,752)
Balance at end of period	7,444	11,787

Gambling Harm Reduction Support Services Fund ^(b)

The purpose of the account is to hold monies appropriated for the purpose of gambling harm minimisation and related activities. The account was established during 2024-25 as the responsibility was transferred from the Gaming and Wagering Commission.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	-	-
Receipts	4,351	-
Payments	(1,745)	-
Balance at end of period	2,606	-

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*. The account was established during 2024-25 as the responsibility was transferred from the Gaming and Wagering Commission.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	-	-
Receipts	687	-
Payments	-	-
Balance at end of period	687	-

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*. The account was established during 2024-25 as the responsibility was transferred from the Gaming and Wagering Commission.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	-	-
Receipts	7,718	-
Payments	(3,675)	-
Balance at end of period	4,043	-

(a) Established under section 16(1)(b) of FMA.

(b) Established under section 16(1)(d) of FMA.

Notes to the financial statements

For the year ended 30 June 2025

9.9 – Special purpose accounts (continued)

Racing Bets Levy Account (Administered) ^(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. The account was established during 2024-25 as the responsibility was transferred from the Gaming and Wagering Commission.

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	-	-
Receipts	53,704	-
Payments	(51,619)	-
Balance at end of period	2,085	-

(a) Established under section 16(1)(b) of FMA.

(b) Established under section 16(1)(d) of FMA.

9.10 – Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the reporting period is as follows:

	2025 (\$'000)	2024 (\$'000)
Auditing the accounts, controls, financial statements and key performance indicators	972	926
	972	926

9.11 – Equity

	2025 (\$'000)	2024 (\$'000)
Contributed equity		
Balance at start of period	712,150	712,061
Correction of prior period errors*	-	27,810
Contribution by owners		
Capital appropriation	219,809	72,525
Refund of appropriations to Treasury	-	(54,445)
Other contributions by owners		
Transfer from the Gaming and Wagering Commission	7,993	-
Total contributions by owners	939,952	757,951
Distributions to owners		
Transfer of net assets to other agencies:		
Transfer to the Arts and Culture Trust	2,515	405
Transfer to the WA Museum	1,064	212
Transfer to VenuesWest	4,693	45,184
Total distributions to owners	8,272	45,801
Total contributed equity at end of period	931,680	712,150
Asset revaluation surplus		
Balance at the start of period	56,668	28,406
Correction of prior period errors*	-	1,950
Net revaluation increments:		
Land	120,722	11,314

Notes to the financial statements

For the year ended 30 June 2025

	2025 (\$'000)	2024 (\$'000)
Buildings	39,821	14,962
Works of Art	-	36
Total asset revaluation surplus at end of period	217,211	56,668
Accumulated surplus/(deficit)		
Balance at start of period	(173,585)	(117,865)
Correction of prior period errors*	-	(450)
Result for the period	43,864	(55,270)
Balance at end of period	(129,721)	(173,585)
Total equity at end of period	1,019,170	595,233

*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

9.12 – Supplementary financial information

a) Write-offs

During the financial year, NIL (2024: \$1,896) was written off under the authority of:

	2025 (\$'000)	2024 (\$'000)
The accountable authority	-	2
	-	2

10 – Explanatory statements

This section explains variations in the financial performance of DLGSC.

	Notes
Explanatory statement for controlled operations	10.1
Explanatory statement for administered items	10.2

10.1 – Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of DLGSC 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 vary more than 10% from the comparative and which are also more than 1% of the following:

- Estimate and actual results for the current year:
 - Total cost of services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$501,673,000); and
 - Total assets of the annual estimates for the Statement of financial position (i.e. 1% of \$724,531,000).
- Actual results between the current year and the previous year:
 - Total cost of services of the previous year for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$371,538,000), and
 - Total assets of the previous year for the Statement of financial position (i.e. 1% of \$637,262,000).

Notes to the financial statements

For the year ended 30 June 2025

10.1.1 – Statement of comprehensive income variances

	Variance Notes	Estimate 2025 ¹ (\$'000)	Actual 2025 (\$'000)	Actual 2024 Restated (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2025 and 2024 (\$'000)
COST OF SERVICES						
Expenses						
Employee benefits expenses	A	89,600	92,772	81,383	3,172	11,389
Supplies and services	1	35,608	40,301	36,736	4,693	3,565
Depreciation and amortisation expenses		6,335	7,544	6,670	1,209	874
Finance costs		53	17	15	(36)	2
Accommodation expenses	2	41,784	24,310	22,103	(17,474)	2,207
Grants and subsidies	3,B	306,428	269,171	220,280	(37,257)	48,891
Finance lease derecognition		-	161	1,485	161	(1,324)
Loss on disposal of non-current assets		-	-	1	-	(1)
Other expenses	4	21,865	3,515	2,865	(18,350)	650
Total cost of services		501,673	437,791	371,538	(63,882)	66,253
Income						
User charges and fees	5	22,956	15,463	13,253	(7,493)	2,210
Commonwealth grants	6,C	11,392	625	11,852	(10,767)	(11,227)
Interest revenue		-	75	-	75	75
Other income	7,D	201	19,801	9,848	19,600	9,953
Total income		34,549	35,964	34,953	1,415	1,011
NET COST OF SERVICES						
		467,124	401,827	336,585	(65,297)	65,242

	Variance Notes	Estimate 2025 ¹ (\$'000)	Actual 2025 (\$'000)	Actual 2024 Restated (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2025 and 2024 (\$'000)
Income from State Government						
Service appropriation	E	409,212	408,232	261,795	(980)	146,437
Income from other public sector entities	8,F	40,575	13,787	6,816	(26,788)	6,971
Resources received		1,320	1,682	1,713	362	(31)
Royalties for Regions Fund	G	20,185	21,990	10,991	1,805	10,999
Total income from State Government		471,292	445,691	281,315	(25,601)	164,376
SURPLUS/(DEFICIT) FOR THE PERIOD		4,168	43,864	(55,270)	39,696	99,134
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus*		-	160,543	28,262	160,543	132,281
Total other comprehensive income		-	160,543	28,262	160,543	132,281
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		4,168	204,407	(27,008)	200,239	231,415

1. These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

Notes to the financial statements

For the year ended 30 June 2025

Major estimate and actual (2025) variance narratives:

1. Supplies and Services expenses are higher than the estimate by \$4.7 million, primarily due to expenses incurred from the Gambling Harm Reduction Support Service Fund that was transferred from the Gaming and Wagering Commission to DLGSC in December 2024.
2. Accommodation expenses are lower than the estimate by \$17.5 million, primarily due to delays in the Asset Maintenance Fund projects such as the Albany Entertainment Centre works.
3. Grants and subsidies are lower than the estimate by \$37.3 million, primarily due to underspends in a number of sport infrastructure grant programs.
4. Other expenses are lower than the estimate by \$18.3 million primarily, due to the timing of payments for the Community Use of School Sporting Facilities and the transfer of funding for the Ellenbrook Aquatic Facility from DLGSC to the Department of Planning Lands and Heritage.
5. User charges and fees are lower than the estimate by \$7.5 million primarily, due to lower than expected regulatory fees.
6. Commonwealth grants are lower than the estimate by \$10.8 million, primarily due to the timing of milestone funding for the Perth Concert Hall Redevelopment.
7. Other income is higher than the estimate by \$19.6 million, primarily due to funding from the City of Perth for the WACA Ground Development and a transfer of funding from the WA Museum to DLGSC for the Maritime Museum Cladding Replacement project.
8. Income from other public sector entities is lower than the estimate by \$26.8 million, primarily due to funding previously being held in a Department of Treasury provision, that was reclassified and disbursed as service appropriation.

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

- A. Employee benefits expenses are higher in 2024-25 by \$11.4 million due to additional responsibilities and functions the Department undertook to meet statutory requirements, enhance governance, improve performance and increase delivery capacity.
- B. Grants and subsidies are higher in 2024-25 by \$48.9 million primarily due to a higher level of planned grant expenditure, including additional funding for WACA Ground Redevelopment, CaLD Community Association Facilities, the Kidsport program, Kununurra Leisure Centre Redevelopment, Alkimos Aquatic and Recreation Centre and Chung Wah Association Community Centre.
- C. Commonwealth grants are lower in 2024-25 by \$11.2 million, primarily due to the timing of Commonwealth Funding being provided for distinct projects in 2023-24 compared to 2024-25.
- D. Other income is higher in 2024-25 by \$10.0 million, primarily due to monies received from the City of Perth for the WACA Ground Redevelopment.
- E. Service appropriation is higher in 2024-25 by \$146.4 million primarily due to the additional appropriation required for the increased grant, employee benefits and accommodation expenditure as per the approved 2024-25 Budget.
- F. Income from other public sector entities is higher in 2024-25 by \$7.0 million, primarily due to an increase in income from the Gaming and Wagering Commission for the provision of services by DLGSC.
- G. Royalties for Regions funding is higher in 2024-25 by \$11.0 million, primarily due to increased funding in 2024-25 for projects such as Western Australian Regional Screen Fund, Kununurra Aquatic and Leisure Centre Redevelopment Project and Motorplex Complex Albany.

Notes to the financial statements

For the year ended 30 June 2025

10.1.2 – Statement of financial position variances

	Variance Notes	Estimate 2025 ¹ (\$'000)	Actual 2025 (\$'000)	Actual 2024 Restated (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2025 and 2024 (\$'000)
ASSETS						
Current assets						
Cash and cash equivalents		9,660	119,993	45,728	110,333	74,265
Restricted cash and cash equivalents		7,599	76,395	58,992	68,796	17,403
Receivables		5,022	8,071	11,088	3,049	(3,017)
Amounts receivable for services		160	635	160	475	475
Other assets		2,733	2,562	2,519	(171)	43
Total current assets		25,174	207,656	118,487	182,482	89,169
Non-current assets						
Receivables		-	3,190	2,230	3,190	960
Amounts receivable for services	1	74,965	88,069	82,433	13,104	5,636
Property, plant and equipment*	2,A	601,529	746,239	433,559	144,710	312,680
Intangible assets		1,554	6,304	-	4,750	6,304
Right-of-use assets		531	194	378	(337)	(184)
Other assets	3	20,778	68	175	(20,710)	(107)
Total non-current assets		699,357	844,064	518,775	144,707	325,289
TOTAL ASSETS		724,531	1,051,720	637,262	327,189	414,458

	Variance Notes	Estimate 2025 ¹ (\$'000)	Actual 2025 (\$'000)	Actual 2024 Restated (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2025 and 2024 (\$'000)
LIABILITIES						
Current liabilities						
Payables		8,104	10,748	19,410	2,644	(8,662)
Contract liabilities		-	287	1,017	287	(730)
Employee related provisions		13,416	17,023	16,861	3,607	162
Lease liabilities		193	125	173	(68)	(48)
Other liabilities		5,245	1,383	1,339	(3,862)	44
Total current liabilities		26,958	29,566	38,800	2,608	(9,234)
Non-current liabilities						
Employee related provisions		2,697	2,905	3,013	208	(108)
Lease liabilities		376	79	216	(297)	(137)
Other non-current liabilities		832	-	-	(832)	-
Total non-current liabilities		3,905	2,984	3,229	(921)	(245)
TOTAL LIABILITIES		30,863	32,550	42,029	1,687	(9,479)
NET ASSETS		693,668	1,019,170	595,233	325,502	423,937
EQUITY						
Contributed equity*		880,161	931,680	712,150	51,519	219,530
Reserves		50,329	217,211	56,668	166,882	160,543
Accumulated surplus/(deficit)		(236,822)	(129,721)	(173,585)	107,101	43,864
TOTAL EQUITY		693,668	1,019,170	595,233	325,502	423,937

1. These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.
*Refer to note 9.3 for details regarding restatement of comparative information due to correction of prior-period errors.

Notes to the financial statements

For the year ended 30 June 2025

Major estimate and actual (2025) variance narratives:

1. Amounts receivable for services were higher than the estimate by \$13.1 million, primarily reflecting the ageing portfolio of assets held by DLGSC and the offsetting Department of Treasury holding account receivable intended to fund the like for like replacement of assets.
2. Property, plant and equipment is higher than the estimate by \$144.7 million, primarily due to increased capital expenditure, particularly for the Perth Film Studios project.
3. Other non-current assets were lower than estimate by \$20.7 million as a portion of Property, Plant and Equipment was incorrectly included in the estimate. In the actual results, this amount has been correctly classified under Property, Plant and Equipment.

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

- A. Property, plant and equipment is higher in 2024-25 by \$312.7 million, primarily due to movements in the Asset Investment Program, including for the Perth Cultural Centre and Perth Film Studios. Additionally, there was an incremental increase in asset values associated with the revaluation of land and buildings at 30 June 2025.



Mural at Langley Park Pavilion by Hayley Smith, Western Australia, June 2025.

Notes to the financial statements

For the year ended 30 June 2025

10.1.3 – Statement of cash flows variances

Variance Notes	Estimate 2025 ¹ (\$'000)	Actual 2025 (\$'000)	Actual 2024 (\$'000)	Variance between estimate and actual (\$'000)	Variance between actual results for 2025 and 2024 (\$'000)
CASH FLOWS FROM STATE GOVERNMENT					
Service appropriation	401,526	401,961	249,265	435	152,696
Special Purpose Accounts transfers	-	7,943	-	7,943	7,943
Capital appropriation	159,797	216,495	18,080	56,698	198,415
Funds from other public sector entities	27,575	11,915	6,395	(15,660)	5,520
Holding account drawdown	160	160	160	-	-
Royalties for Regions Fund	20,185	21,540	10,202	1,355	11,338
Net cash provided by State Government	609,243	660,014	284,102	50,771	375,912
Utilised as follows:					
CASH FLOWS FROM OPERATING ACTIVITIES					
Payments					
Employee benefits	(91,082)	(92,266)	(77,308)	(1,184)	(14,958)
Supplies and services	(31,110)	(41,885)	(37,219)	(10,775)	(4,666)
Accommodation	(44,886)	(25,012)	(20,893)	19,874	(4,119)
Grants and subsidies	(306,428)	(274,110)	(213,127)	32,318	(60,983)
GST payments on purchases	(14,869)	(47,186)	(29,641)	(32,317)	(17,545)
GST payments to taxation authority	(268)	-	-	268	-
Other payments	(23,100)	(3,507)	(2,826)	19,593	(681)
Receipts					
Sale of goods and services	16,768	-	-	(16,768)	-
User charges and fees	14,769	15,012	13,337	243	1,675
Commonwealth grants	11,318	4,625	7,852	(6,693)	(3,227)

Variance Notes	Estimate 2025 ¹ (\$'000)	Actual 2025 (\$'000)	Actual 2024 (\$'000)	Variance between estimate and actual (\$'000)	Variance between actual results for 2025 and 2024 (\$'000)
Interest received	-	19	-	19	19
GST receipts on sales	371	7,581	1,248	7,210	6,333
GST receipts from taxation authority	15,190	39,248	29,197	24,058	10,051
Other receipts	6,290	21,001	8,588	14,711	12,413
Net cash provided by/ (used in) operating activities	(447,037)	(396,480)	(320,792)	50,557	(75,688)
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of non-current assets	(169,578)	(170,906)	(50,324)	(1,328)	(120,582)
Net cash used in investing activities	(169,578)	(170,906)	(50,324)	(1,328)	(120,582)
CASH FLOWS FROM FINANCING ACTIVITIES					
Payments					
Principal elements of lease payments	(276)	-	-	276	-
Payment to accrued salaries account	-	(960)	(663)	(960)	(297)
Net cash used in financing activities	(276)	(960)	(663)	(684)	(297)
Net increase/(decrease) in cash and cash equivalents	(7,648)	91,668	(87,677)	99,316	179,345
Cash and cash equivalents at the beginning of the year	26,406	104,720	192,397	78,314	(87,677)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	18,758	196,388	104,720	177,630	91,668

1. These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

Notes to the financial statements

For the year ended 30 June 2025

Major estimate and actual (2025) variance narratives:

1. Capital appropriation was higher than the estimate by \$56.7 million, primarily due to appropriation received for the Perth Film Studios.
2. GST payments on purchases were higher than the estimate by \$32.3 million, primarily due to additional departmental purchases which result in additional GST payments.
3. Sale of goods and services was lower than the estimate by \$16.8 million due to Recreation Camps revenue being recognised as User Fees and Charges.
4. GST receipts on sales were higher than the estimate by \$7.2 million, primarily due to GST on fees received from bookmakers for the Racing Bets Levy Special Purpose Account that was transferred from the Gaming and Wagering Commission to DLGSC.
5. GST receipts from taxation authority were higher than the estimate by \$24.1 million primarily due to DLGSC claiming back input tax credits in line with increased total expenditure.
- D. GST payments on purchases were higher in 2024-25 by \$17.5 million, primarily due to additional departmental purchases which result in additional GST payments.
- E. GST receipts on sales were higher in 2024-25 by \$6.3 million primarily due to GST on receipts from the Racing Bets Levy Special Purpose Account that was transferred from the Gaming and Wagering Commission to DLGSC.
- F. GST receipts from taxation authority were higher in 2024-25 by \$10.1 million primarily due to DLGSC claiming back input tax credits in line with increased total expenditure.
- G. Purchase of non-current assets was higher in 2024-25 by \$120.6 million primarily due to payments made for the Perth Film Studio.

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

- A. Capital appropriation was higher in 2024-25 by \$198.4 million due to movements in the Asset Investment Program, including for the Perth Cultural Centre and Perth Film Studios.
- B. Supplies and services are higher in 2024-25 by \$4.7 million primarily due to expenses incurred from the Gambling Harm Reduction Support Service Fund, that was transferred from the Gaming and Wagering Commission to DLGSC in December 2024.
- C. Accommodation payments were higher in 2024-25 by \$4.1 million in line with an increased maintenance works budget in 2024-25 compared to 2023-24.

Notes to the financial statements

For the year ended 30 June 2025

10.2 – Explanatory statement for administered items

This explanatory section explains variations in the financial performance of DLGSC undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates 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 Total administered income of the comparative (i.e. 1% \$115,563,000 and 1% of \$106,267,000 for the previous year in the table below).

	Variance Notes	Estimate 2025 ¹ (\$'000)	Actual 2025 (\$'000)	Actual 2024 (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2025 and 2024 (\$'000)
Income from administered items						
Income						
For transfer:						
Appropriation	1,A	61,563	71,398	45,675	9,835	25,723
Taxation - Casino Tax	2	54,000	62,997	59,394	8,997	3,603
Racing Bets Levies	3,B	-	61,717	-	61,717	61,717
Other revenue		-	-	1,198	-	(1,198)
Total administered income		115,563	196,112	106,267	80,549	89,845
Expenses						
Supplies and services:						
Grants to Combat Sports Commission		974	974	964	-	10
Payment to Racing and Wagering Western Australia		-	60,551	-	60,551	60,551
Grants to Charitable and Other Public Bodies:						
Grants to Individuals Problem Gambling		500	-	500	(500)	(500)
Regional Cemetery Boards		204	240	159	36	81
Small Business COVID Top-up		-	-	332	-	(332)
Subsidies and Concessions:						
Subsidies to gambling and betting agencies and bookmakers	4	59,885	52,897	56,243	(6,988)	(3,346)
Supplementary funding to Gaming and Wagering Commission		-	-	353	-	(353)
Transfer payments ^(a)	5	54,000	62,997	59,394	8,997	3,603
Total administered expenses		115,563	177,659	117,945	62,096	59,714

1. These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

Notes to the financial statements

For the year ended 30 June 2025

Major estimate and actual (2025) variance narratives:

- 1. Appropriation was higher than the estimate by \$9.8 million due to the increase in appropriation received for Gambling Tax reimbursements related to outstanding claims for Lotterywest in 2023-24.
- 2. Taxation - Casino Tax is higher than the estimate by \$9.0 million due to higher casino tax derived than forecasted.
- 3. Racing Bets Levies revenue is higher than the estimate by \$61.7 million primarily due to the transfer of the Racing Bets Levy Special Purpose Account that was transferred from the Gaming and Wagering Commission to DLGSC.
- 4. Subsidies to gambling and betting agencies and bookmakers is lower than the estimate by \$7.0 million, primarily due to lower than anticipated payments being recognised as expenditure in 2024-25.
- 5. Transfer payments are higher than the estimate by \$9.0 million due to the higher payments to the Consolidated Account for Casino Tax.

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

- A. Appropriation is higher in 2024-25 by \$25.7 million primarily due to the increase in appropriation received for Gambling Tax reimbursements related to outstanding claims for Lotterywest in 2023-24.
- B. Racing Bets Levies revenue is higher in 2024-25 by \$61.7 million primarily due to the transfer of the Racing Bets Levy Special Purpose Account that was transferred from the Gaming and Wagering Commission to DLGSC.

11 – Indian Ocean Territories

DLGSC and the Commonwealth Government have entered into Service Delivery Arrangements for the provision of services to the Indian Ocean Territories (Christmas and Cocos [Keeling] Islands). The receipts and payments are as below:

	2025 (\$'000)	2024 (\$'000)
Balance at start of period	78	71
Receipts	625	629
Payment	(749)	(622)
Balance at end of period	(46)	78



Christmas Island, Australia. Photo by Cavan Images/Getty Images.



Hutt Lagoon Pink Lake, Western Australia. Photo by Paulo Pigozzi/ iStock /Getty Images Plus.

05

Other disclosures, compliance and requirements

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Government policy requirements

Disability Access and Inclusion Plan

DLGSC is committed to continuous review and identification of opportunities and implementing improvements to facilitate the same opportunities for people with disability, their families and carers to access its sporting, recreational, arts and cultural services, information and facilities.

The DLGSC Disability Access and Inclusion Plan 2019-2024 (DAIP) supports DLGSC to meet its obligations under the *Equal Opportunity Act 1984*, the *Disability Discrimination Act 1992*, the *Carers Recognition Act 2004* and United Nations Convention on the Rights of Persons with Disability.

The DAIP outlines specific strategies to improve outcomes for people with disability across 7 areas of public life including supporting people with disability and their families and carers to access and use the department's services, facilities and information and providing all people with the same opportunities, rights and responsibilities.

The development of the DAIP 2025-2030 is currently in progress.

DLGSC has remained committed to disability access and inclusion and key achievements this year include:

- The Centre for Accessibility Australia runs an international award (Australia Access Rewards) to recognise best practice in web accessibility. DLGSC has been a finalist twice for Government website of the year in 2021 and 2023 and have nominated for the award in 2025.
- DLGSC uses Monsido to review website accessibility on a weekly basis. Overall site compliance is 85.64 per cent, with the remainder being manual checks. The Digital Communications Manager has a Professional Certificate in Web Accessibility (University of South Australia) and staff in the design team have been trained to meet accessibility.
- DLGSC is a gold member of the Australian Disability network. DLGSC Human Resources (HR) embarked on attaining Disability Confident Recruiter accreditation for DLGSC and received this accreditation on 29 November 2024. Furthermore, DLGSC is rolling out an eLearning suite related to building disability awareness and ensuring staff have the knowledge and skills to support people with disability in the course of their employment. DLGSC also reports overall organisational compliance with the mandatory training module DisAbility Awareness to Corporate Executive.

- DLGSC's Creative Learning Program aims to enhance students and educators' creative learning capabilities, to increase engagement and support success across WA curriculum areas and beyond. It places a particular focus on students that have barriers to engagement. In 2024-25, the Creativity for Schools program supported 6 projects specifically delivered to children with disability, engaging directly with approximately 613 children and young people.

Outcomes included:

- Engaging students and igniting their curiosity through immersive artist residencies and multi-sensory interactive theatre shows.
- Developing educators' skills to embed creativity across curriculum areas through the use of creative learning pedagogy.
- Empowering students to explore and develop their creativity and collaboration skills, with a view to transitioning to different school levels.
- Co-design between teachers and artists to develop programs that foster student creativity, independence and cultural understanding.

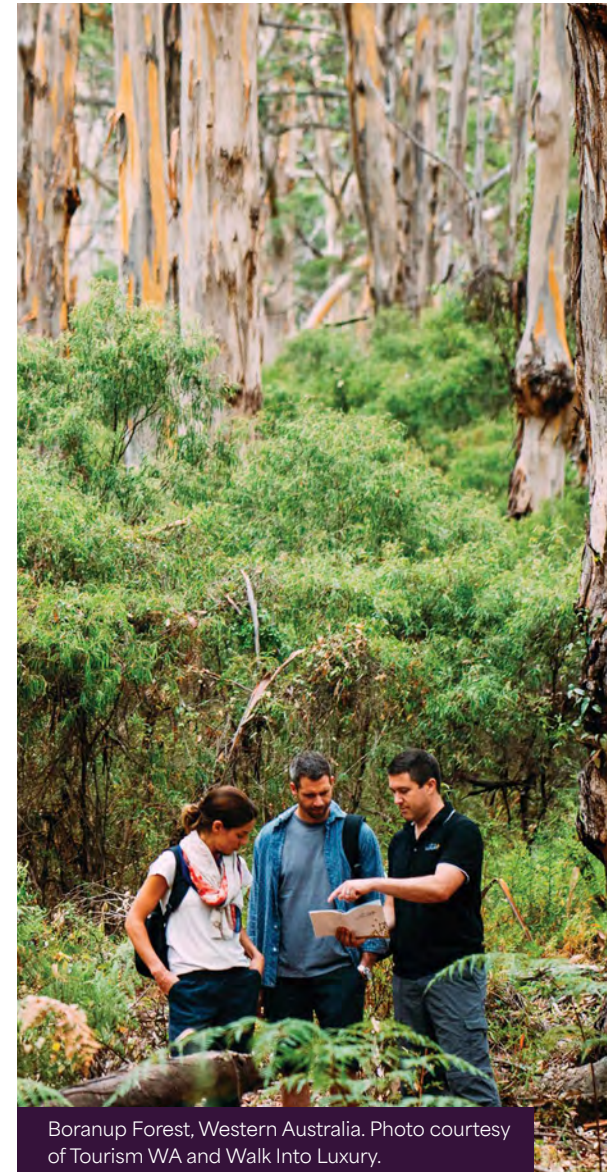


Gabriel Critti-Schnaars in *Wonderbox*; Sensorium Theatre, Perth 2024. Photo by Daniel Grant.

- Accessibility requirements are built into all State infrastructure projects and effective asset management programs continue to keep accessibility high. Currently, the capital works program provides for the requirement to meet building codes. Stakeholder engagement through reference groups and the use of an accessibility consultant, provide valuable feedback for design and planning when infrastructure projects are in the design phase. A focus for all projects is to ensure equitable access throughout project design and delivery.
 - All local government staff, including those involved in providing the LG Hotline service, are required to undertake mandatory DLGSC training such as Diversity WA and DisAbility Awareness to ensure they are equipped to provide adequate support for all people.
 - DLGSC OMI support WA public sector agencies to implement the Western Australian Multicultural Policy Framework (WAMPF) and develop multicultural plans to ensure their policies, programs and services are inclusive and equitable for all Western Australians
- including people with disability. OMI continues to promote the Western Australian Language Services Policy 2020, to ensure public sector agencies provide interpreters and multilingual communication strategies to people with limited English language proficiency, including those who are Deaf or hard of hearing.

- The Gaming Community Trust's Grant Program has continued to fund disability and inclusion community initiatives, including:
 - *Everywhere* – a Periscope Crew film (Soul Gestures Incorporated: \$48,000) - a documentary showcasing 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.
 - With support from the local communities, work has continued to progress projects to establish accessible ablution blocks in regional Western Australia for the Mayanup Recreation Ground, located between Boyup Brook and Kojonup (Mayanup Progress Association Inc: \$22,685), and the Mingenew Hockey Field in the Midwest Wheatbelt (Mingenew Hockey Club: \$49,861) with works scheduled for completion in 2025.

- Aligned to the More People / More Active Outdoors Framework, the Outdoor Active Recreation Participation Program supports organisations to deliver accessible outdoor recreation opportunities that lead to increased participation, development of life skills and transition along the participation spectrum. In 2024-25, 15 organisations were provided a total investment of \$493,429. Of the 15 organisations, 7 had a primary focus on people with disability with a total investment of \$217,891.
- The WA Hiking Participation Grants aims to grow participation in hiking by supporting organisations to develop and deliver new opportunities for participation, skills development and/or building the capacity of leaders, which includes guides, instructors and volunteers. The program aligns to the WA Hiking Strategy 2020-2030. In 2024-25, 12 organisations were funded \$252,168 to deliver programs that met program objectives. Of the 12 organisations funded, 4 have a direct primary focus of creating opportunities for people with disability with a total investment of \$94,448.



Boranup Forest, Western Australia. Photo courtesy of Tourism WA and Walk Into Luxury.



Visitors engaging with activities at the 2024 Multicultural Expo, November 2024, Perth Cultural Centre.

Multicultural Plan

DLGSC is committed to the vision for multiculturalism in WA and recognises the important role it plays. The achievement of equity requires the intention and action of every person at every level within the organisation.

The DLGSC Multicultural Plan outlines strategies to ensure that operations, services and programs are inclusive and accessible to everyone. DLGSC is currently developing the Multicultural Plan 2026-2029. The plan will outline strategies to ensure operations, services and programs are inclusive and accessible to everyone, improving representation and participation of people from CaLD backgrounds across the department's operations.

The Western Australian Multicultural Policy Framework Implementation Report May 2025 was tabled in Parliament on 25 June 2025. It includes key findings from the WA public sector agencies during 2023-24. The report highlighted that 64 WA public sector agencies committed to 1,784 actions to embed the objectives of the WAMPF in their agency's operations. There was a 70 per cent increase in completed actions compared to the first year of implementation in 2021-22. There are 26,060 registered users of the Diverse WA cultural competency training program, a 40 per cent increase compared to the previous year. Agencies have strengthened engagement with CaLD communities to shape inclusive, culturally responsive policies, programs and services.

Internally, DLGSC has been promoting eLearning on Workplace Discrimination to all staff. This training is mandatory for all staff to complete. In addition, the CaLD definition has been expanded to include language, heritage, ancestry, and ethnicity and not just place of birth. DLGSC has been collating data on staff from diversity groups and these staff members are being given preference for a mentor in the Interagency mentoring program with Department of Planning, Lands and Heritage.

Key achievements include:

- Two Centuries of Chinese Heritage in Western Australia, 1830s-2020s'. In 2024, the State Records Office began working with a team from University of Western Australia who are researching *Two Centuries of Chinese Heritage in Western Australia, 1830s-2020s*. This project aims to collect, record and tell stories of 2 centuries of Chinese communities' contributions to Australia.
- The Outdoor Active Recreation Grant program supports 6 projects to engage in participants in outdoor recreation and activities including bushwalking, horse riding, sailing and paddle boarding. One of these projects is the Run, Ride, Row project delivered by Trigg Surf Lifesaving Club which engages disadvantaged youth, particularly from CaLD and Aboriginal and Torres Strait Islander backgrounds, in running, rowing, and mountain biking.

- Through the Sport and Active Recreation Inclusive Participation Program, several projects support the participation of those from CaLD backgrounds. The Bachar Houli Foundation is working with the WA Football Commission, providing over 350 Muslim youth aged 12 to 16 years old access to a range of participation programs in AFL. The aim is to encourage ongoing participation in the sport including transition to mainstream clubs. These opportunities involved specialised academy camps, school-based carnivals culminating in the Bachar Houli Cup involving 8 to 10 Muslim schools. In addition, training is involved in this program to assist clubs to be more culturally aware of those from CaLD backgrounds.
- The international exhibition curated for Indian Ocean Craft Triennial (IOTA24) included, 35 artists and groups, selected from India, Indonesia, Iran, Malaysia, South Africa, and Australia. The work was presented on a grand scale, many of which were created for the exhibition, and by artists who had not previously exhibited in Australia.



Yarrenyty Arlttere Artists, printed textiles and soft sculptures by Dulcie Sharpe, Trudy Raggett, Rhonda Sharpe. Presentation at IOTA24: Codes in Parallel at John Curtin Gallery, supported by the Burton Family Foundation and IOTA Ambassadors.

Foreground: Rhonda Sharpe, *Me and Maku*, wool, thread, repurposed textiles and coffee tin, 80x42x28cm. Private Collection. Background: Trudy Raggett, *Me and Tjulpu*, wool, thread, repurposed textiles, 65x55x12cm. Dulcie Sharpe, printed textile.

Photo by Robert Frith / Acorn Photo.



- In 2024, Peter Ghouse was acknowledged as a State Cultural Treasure, having dedicated more than 50 years to the WA arts and cultural community as an artist, teacher, mentor and manager. Born in Ipoh, Malaysia, Peter arrived in WA in 1968 aged 24. Peter is regarded as an unsung hero and stalwart of the local music industry and has mentored, supported and championed the sector his entire life, working with regional and remote communities in WA.
- Creative Learning Partnerships, Centre for Stories – The centre uses storytelling to help develop confidence, inspire understanding and promote community cohesion. In 2024-25, the Centre for Stories had a focus on cultural diversity and helped to create opportunities for storytellers and writers who are underrepresented in Western Australia's creative sector.
In addition, the Centre for Stories Youth Storytelling and Writing Programs was supported through the Creative Learning Partnerships Program to deliver a program for secondary students across 10 schools.

Pricing policies

When analysing our fees and charges, DLGSC considers the Department of Treasury’s recommendation that agencies should achieve full cost recovery where possible. When a fee was charged it was reviewed annually under Treasurer’s Instruction 810 and the fee set in accordance with the Costing and Pricing Government Services Guidelines published by the Department of Treasury, unless prescribed by legislation.

Acts of Grace payments

There were 2 Acts of Grace payments during the 2024-25 financial year.

Ministerial Directives

There were no Ministerial Directives received during the 2024-25 financial year.

Unauthorised use of credit cards

Officers of DLGSC hold corporate credit cards where their functions warrant their usage. Cardholders are reminded of their obligations annually under DLGSC’s purchasing card policy, however, 20 employees inadvertently utilised the corporate credit card for personal expenses. Each matter was not referred for disciplinary action as the chief financial officer noted prompt advice and settlement of the personal use amount and that the nature of the expenditure was immaterial and characteristic of an honest mistake.

DLGSC has strong controls in place to prevent and manage personal use of corporate credit cards. Any personal transactions identified during the reporting period were unintentional, primarily due to corporate cards being set as default payment methods in ride-share and food delivery applications. All such expenses were promptly declared and fully reimbursed to DLGSC by the relevant cardholders. To minimise recurrence, updated guidance has been issued to purchasing cardholders on managing default payment settings in apps, resulting in a significant reduction in these instances. Personal transactions are subject to close monitoring, with cardholders regularly reminded of their obligations under the Purchasing Card Policy to immediately report and reimburse any inadvertent personal use.

2024-25	
Number of instances State Government purchasing cards have been used for personal purposes	40
Aggregate amount of personal use expenditure for the reporting period	\$1,171
Aggregate amount of personal use settled by due date (within 5 working days)	\$1,055
Aggregate amount of personal use settled after the period (after 5 working days)	\$116
Aggregate amount of personal use remaining unpaid at the end of the reporting period	-
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	-

Compliance with public sector standards and ethical codes

In accordance with section 31(1) of the *Public Sector Management Act 1994*, DLGSC ensures compliance with its Code of Conduct, Public Sector Standards and Code of Ethics.

The department has strengthened its Code of Conduct, by requiring all officers who perform duties under the *Casino Control Act* to declare attendance at social events at Crown Perth Resort and to compel mandatory disclosure of Reportable Conduct under the Reportable Conduct Scheme.

The onboarding processes have been strengthened to ensure employees acknowledge the Code of Conduct to ensure continued access to the DLGSC network.

All DLGSC employees must complete mandatory Accountable and Ethical Decision-making training within 4 weeks of commencement, and the follow up bi-annual refresher course.

DLGSC has developed a Child Safeguarding Framework, Policy, and Training, and updated the complaints management process, with a dedicated and secure portal established to facilitate the reporting of allegations, or convictions for child abuse by employees under the Reportable Conduct Scheme.

Integrity training for managers continues to be delivered at the Management Accountability Course to assist staff in managerial roles to abide by legislative requirements, industrial and financial obligations and public sector standards. This is contributing to a sustainable workplace culture that values compliance and integrity.

In 2024-25, no breaches of the *Public Sector Management Act* were upheld.

DLGSC Recordkeeping Plan (Digital Transformation)

The DLGSC Recordkeeping Plan was approved by the State Records Commission in April 2025 in accordance with section 19 of the *State Records Act 2000*. The record keeping plan reflects the strategic direction of the department with an increased focus on streamlining and enhancing internal governance, processes, and systems.

Key improvements outlined in the plan include work towards the accurate representation of records relating to Aboriginal and Torres Strait Islander peoples' history and genealogy, recognising vital records and disaster preparedness programs and improving the integrity of State archives held by the department.

DLGSC is working to implement whole of government information classification sensitivity labelling, upgrading the Electronic Document and Records Management System (EDRMS) and reviewing legal instruments and controls to align with the preparedness plan for *Privacy and Responsible Information Sharing Act 2024*.

DLGSC has a strong focus on ensuring all employees are aware of their compliance responsibilities and are provided with the tools and development opportunities to support them. Best practice information management is supported through induction programs, online learning modules and training guides.

Substantive equality

DLGSC continues to support a wide range of services in local communities targeting Aboriginal and Torres Strait Islander people, seniors, youth, carers, women, volunteers, children, families and people from CaLD backgrounds.

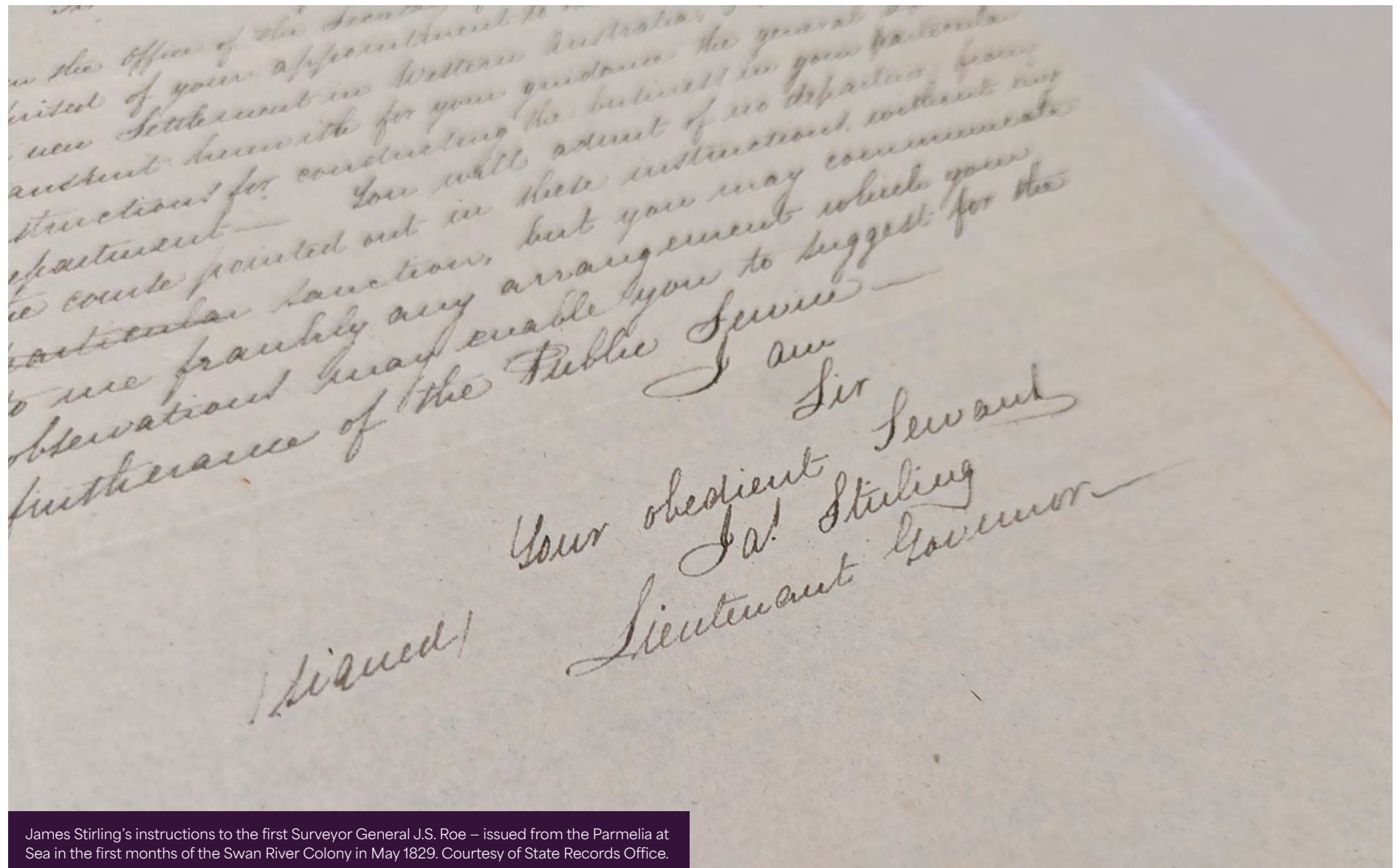
DLGSC recruitment practices ensure substantive equality is observed in decisions to appoint, transfer and promote. Human Resources provide specialised advice to business areas seeking to improve outcomes for diversity groups. Employees from targeted diversity groups are given preference for a mentor or mentee in the interagency mentoring program, launched in November 2024, in collaboration with the Department of Planning, Lands and Heritage.

State Records Office – record keeping plan compliance statement

The following information is provided as evidence of compliance with legislative requirements under the *State Records Act 2000* and the State Records Commission Standards. The SRO Recordkeeping Plan, approved in November 2021, includes the SRO Records Management Policy and Procedures, the SRO Corporate Records Disaster Recovery Plan, its retention and disposal authority and relevant DLGSC policies.

Several improvements have been made to the Recordkeeping Plan including the upgrade of the EDRMS in March 2025, updates to the Records Management Policy and Procedures to reflect the upgrade of the EDRMS and changes to record keeping practices. The Corporate Records Disaster Recovery Plan was also updated in December 2024.

Staff are informed of changes to record keeping processes at internal meetings and via email. Up to date policies and procedures are accessible via the SRO and DLGSC intranets. Key SRO staff will be provided further training in changes to the EDRMS functionality with the recent upgrade. SRO staff are also required to complete mandatory DLGSC online Record Keeping Awareness Training as a part of their Induction and every 2 years as a refresher. All new staff receive an in-person induction tailored to their position within a short time from commencement from the SRO records management administrators. Record keeping training and awareness needs are regularly monitored and staff requiring assistance are provided with one-on-one instruction by request.



James Stirling's instructions to the first Surveyor General J.S. Roe – issued from the Parmelia at Sea in the first months of the Swan River Colony in May 1829. Courtesy of State Records Office.

Freedom of information

The *Freedom of Information Act 1992* (FOI Act) creates a general right of access to documents held by DLGSC and offices and bodies regarded to be part of DLGSC for the purposes of the FOI Act. The FOI Act also provides a mechanism for the public to ensure that personal information held by DLGSC, and offices and bodies regarded to be part of DLGSC, is accurate, complete, up to date, and not misleading.

DLGSC is committed to making information available outside the FOI process, wherever possible, to improve openness and transparency in the delivery of our services to the community.

DLGSC received 35 new FOI applications in 2024-25, excluding applications transferred in full to other agencies.

In addition, 2 existing FOI applications were carried over from 2023-24 and completed in 2024-25.

Thirty one applications were finalised during the 2024-25 period.

Two applications for internal review were received in 2024-25.

One application for external review was raised with the Office of the Information Commissioner in 2024-25.

Application type	2024-25
Requests for access to non-personal information	27
Requests for access to personal information	11
Requests for amendment of personal information	0
Less applications transferred in full to other agencies	3
Total – new valid applications received	35

Application outcome	2024-25
Total new valid applications received in 2024-25	35
Applications carried forward from 2023-24	2
Less valid applications still outstanding at 30 June 2025	6
Total – applications finalised	31

Governance disclosures

Liquor Commission

Details for membership and remuneration of the Liquor Commission are published in the Liquor Commission 2024-25 annual report.

Gaming and Wagering Commission

Details for membership and remuneration of the GWC are published in the GWC 2024-25 annual report.

Gaming Community Trust

Details for membership and remuneration of the Gaming Community Trust are published in the GWC 2024-25 annual report.

Racing Penalties Appeal Tribunal

Details for membership and remuneration of the RPAT are published in the RPAT 2024-25 annual report.

Combat Sports Commission

Details for membership and remuneration of the CSC are published in the CSC 2024-25 annual report.



Boards and committee remuneration

Aboriginal Cultural Centre Steering Committee

Position on board	Member name	Type of remuneration	Period of membership	Term of appointment/ tenure	Sitting fees January 2024 - current	Gross/actual remuneration for financial year
Member	Ms Lorraine Coppin	Half/full day	Commenced June 2023	Until June 2025	Half day - \$309 Full day - \$476	\$1,236
Member	Ms Vickey Hill	Half/full day	Commenced June 2024	Until June 2025	Half day - \$309 Full day - \$476	\$2,136
Member	Mr Anthony (Tony) Lee	Half/full day	Commenced June 2023	Until June 2025	Half day - \$309 Full day - \$476	\$2,781
Member	Ms Carol Martin	Half/full day	Commenced June 2023	Until June 2025	Half day - \$309 Full day - \$476	\$3,399
Member	Ms Cheryl Martin	Half/full day	Commenced June 2023	Until June 2025	Half day - \$309 Full day - \$476	\$1,545
Member	Mr John McGuire	Half/full day	Commenced June 2023	Until June 2025	Half day - \$309 Full day - \$476	\$1,854
Member	Ms Taliah Payne	Half/full day	Commenced June 2023	Until June 2025	Half day - \$309 Full day - \$476	\$3,090
Member	Mr Ronald (Doc) Reynolds	Half/full day	Commenced June 2024	Until June 2025	Half day - \$309 Full day - \$476	\$1,854
Member	Mr Barry Winmar	Half/full day	Commenced June 2023	Until June 2025	Half day - \$309 Full day - \$476	\$2,104
Total						\$19,999.00



Ministerial Multicultural Advisory Council (MMAC)

Position on board	Member's name	Type of remuneration	Period of membership	Term of appointment/ tenure	Base salary/ sitting fees	Gross/actual remuneration for financial year
Chairperson	Hon Dr Tony Buti MLA	N/A	Ex officio	Ex officio	Nil	-
Co-Chairperson	Mr Enzo Sirna AM	N/A	1/7/2024 - 30/6/2025	Sessional	Nil	-
Member	Ms Karla Benitez	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$1,004.00
Member	Dr Ting Chen	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$1,506.00
Member	Ms Naomi Cyrus	N/A	1/7/2024 - 30/6/2025	Sessional	Nil	-
Member	Ms Maria de Silva	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$0.00
Member	Ms Anna Maria Harrison JP	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$502.00
Member	Mr Abdullah Khan OAM	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$753.00
Member	Mr Amit Khullar	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$753.00
Member	Hon Ayor Makur Chuot MLC	N/A	1/7/2024 - 30/6/2025	Sessional	Nil	-
Member	Mr Geoff Midalia	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$1,255.00

Ministerial Multicultural Advisory Council (MMAC)

Position on board	Member's name	Type of remuneration	Period of membership	Term of appointment/ tenure	Base salary/ sitting fees	Gross/actual remuneration for financial year
Member	Ms Syeda Maisara Muzaffar	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$1,004.00
Member	Mr Satish Nair	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$1,004.00
Member	Dr S Zaung Nau	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$502.00
Member	Dr Anh Nguyen	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	-
Member	Dr Casty Nyaga	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$1,004.00
Member	Ms Wendy Rose	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$251.00
Member	Mr Balli Singh	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$753.00
Member	Mr Morteza Tabatabaee	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$1,757.00
Member	Ms Yati Winfield	Sitting fee	1/7/2024 - 30/6/2025	Sessional	\$251 per half day	\$1,255.00
Member	Mrs Amal Youssef	N/A	1/7/2024 - 30/6/2025	Sessional	Nil	-
Total						\$13,303.00

Culture and the arts peer assessors

Peer assessment panels are an important part of DLGSC's grant application and evaluation process.

Panels are made up of practicing artists and creative industries personnel with specialist expertise and an informed opinion of community trends, needs and interests, individual expertise and experience and/or as representatives of community sectors.

This can include consideration of different types of creative practice, regional representation, Aboriginal representation and CaLD representation.

The primary role of the panel is to assess applications and make recommendations for funding on behalf of the people of WA.

Peer assessors are not formally a board or committee, however DLGSC remuneration for the 2024-25 financial year is listed.

Assessor	\$ Amount	Assessor	\$ Amount	Assessor	\$ Amount
Ms Amber Flynn	2,400.00	Miss Helah Milroy	2,700.00	Mr Paul O'Connor	3,000.00
Ms Amber Launay	2,800.00	Mr Hilary McKenna	6,300.00	Ms Phaedra Watts	4,500.00
Ms Amy Barrett-Lennard	4,700.00	Ms Irma Woods	4,700.00	Ms Rachel Bin Salleh	7,700.00
Ms Annette Carmichael	1,500.00	Mr Jack Mitchell	2,400.00	Miss Rafeif Ismail	3,000.00
Ms Barbara Cotter	3,300.00	Mr Jason Cleary	2,100.00	Mr Rick Heath	4,700.00
Mr Brent Harrison	3,000.00	Ms Jenny Garroun	3,300.00	Mr Ron Bradfield	3,820.00
Ms Brooke Leeder	2,700.00	Ms Jessica Knight	800.00	Mr Ryan Taaffe	2,700.00
Ms Brooke Small	1,800.00	Ms Jo Darbyshire	2,400.00	Mr Scott Elstermann	6,000.00
Mrs Caitlin Stewart	1,500.00	Mr Joshua Terlick	3,000.00	Mr Sean Walsh	2,200.00
Dr Cassie Lynch	800.00	Mx Josten Myburgh	3,000.00	Miss Shandell Cummings	8,101.17
Mr Chris Wheeldon	5,100.00	Mrs Karen LeRaye	3,800.00	Miss Shannon Clohessy	3,135.27
Ms Cristy Burne	4,700.00	Ms Karen Oborn	2,400.00	Mrs Shona McGregor	2,400.00
Ms Danielle Antaki	1,400.00	Ms Kate Parker	11,580.00	Ms SiÂN Corden Maria Roberts	1,400.00
Mr Daron Keogh	3,000.00	Ms Kathryn Osborne	3,000.00	Ms Suzie Haslehurst	7,520.00
Mrs Dawn Pascoe	2,700.00	Mrs Katie Freeman	300.00	Ms Tanya Schultz	2,100.00
Dr Dean Chan	7,500.00	Mr Kobi Morrison	1,800.00	Ms Taryne Laffar	1,800.00
Dr Dobromila Jaskot	2,700.00	Dr Lucy Dougan	8,100.00	Ms Tenille Elkins	3,300.00
Ms Elizabeth Spencer	5,900.00	Mr Luke Rinaldi	4,920.00	Mr Thomas Papathanassiou	2,400.00
Ms Gemma Weston	800.00	Mr Maitland Schnaars	1,800.00	Mr Tom Freeman	600.00
Ms Gina McGill	200.00	Mr Matthew Ward	1,500.00	Mr Tristen Parr	8,700.00
Mr Guy Boyce	7,500.00	Mr Michael McCall	3,000.00	Dr Xin Hui Ong	3,000.00
Ms Gwen Knox	2,100.00	Ms Michelle White	1,500.00	Total	245,876.44
Miss Hannah Chambers	1,500.00	Ms Natalie Jenkins	9,720.00		
Mrs Hayley-Jane Ayres	7,980.00	Dr Paul Boye	2,100.00		

Western Australian Local Government Grants Commission

Position on board	Member name	Type of remuneration	Period of membership	Term of appointment/ tenure	Base salary/ sitting fees	Gross/actual remuneration for financial year
Chair	Dr Wendy Giles	Sitting fee - Chair	26 November 2024 to 30 June 2025	Sessional	Half day - \$825 Full day - \$1,270	\$16,000.00
Deputy Chair	Mr Luke Stevens	N/A	1 July 2024 to 30 June 2025	Sessional	Nil	-
Deputy to the Deputy Chair	Ms Carmen Chia	N/A	1 July 2024 to 23 October 2024	Sessional	Nil	-
Country Rural Member	Ms Melinda Prinsloo	N/A	1 July 2024 to 31 August 2024 29 October 2024 to 30 June 2025	Sessional	Nil	-
Deputy Country Rural Member	Mr Chris Mitchell	Sitting fee - Member	1 July 2024 to 31 August 2024 29 October 2024 to 30 June 2025	Sessional	Half day - \$537 Full day - \$825	-
Country Urban Member	Dr Wendy Giles	Sitting fee - Member	1 July 2024 to 25 November 2024	Sessional	Half day - \$537 Full day - \$825	\$6,849.00
Deputy Country Urban Member	Ms Virginia Miltrup	N/A	1 July 2024 to 30 June 2025	Sessional	Nil	-
Metropolitan Member	Mr Colin Cameron	N/A	1 July 2024 to 31 August 2024	Sessional	Nil	-
Deputy Metropolitan Member	Cr David Goode	Sitting fee - Member	1 July 2024 to 31 August 2024	Sessional	Half day - \$537 Full day - \$825	-
Total						\$22,849.00

Local Government Advisory Board

Position on board	Member's name	Type of remuneration	Period of membership	Term of appointment/tenure	Base salary/sitting fees	Gross/actual remuneration for financial year
Chair	Ms Carol Adams (OAM)	Sitting fee - Chair	10 December 2024 to 30 June 2025	Sessional	Half day - \$825 Full day - \$1,270	\$ 3,300.00
Deputy Chair	Ms Bana Brajanovic	N/A	1 July 2024 to 15 May 2025	Sessional	Nil	-
Deputy to the Deputy Chair	Ms Amy Halliday	N/A	1 July 2024 to 30 June 2025	Sessional	Nil	-
Member	Mr Anthony Vuleta	N/A	10 December 2024 to 30 June 2025	Sessional	Nil	-
Deputy Member	Ms Joanne Abbiss	N/A	10 December 2024 to 30 June 2025	Sessional	Nil	-
Member	Cr Russ Fishwick	Sitting fee - Member	10 December 2024 to 30 June 2025	Sessional	Half day - \$537 Full day - \$825	\$1,074.00
Deputy Member	Cr Alison Xamon	Sitting fee - Member	10 December 2024 to 30 June 2025	Sessional	Half day - \$537 Full day - \$825	\$537.00
Member	Cr Caroline Knight	Sitting fee- Member	10 December 2024 to 30 June 2025	Sessional	Half day - \$537 Full day - \$825	\$1,074.00
Deputy Member	Cr Jannah Stratford	Sitting fee - Member	10 December 2024 to 30 June 2025	Sessional	Half day - \$537 Full day - \$825	\$537.00
Total						\$6,552.00

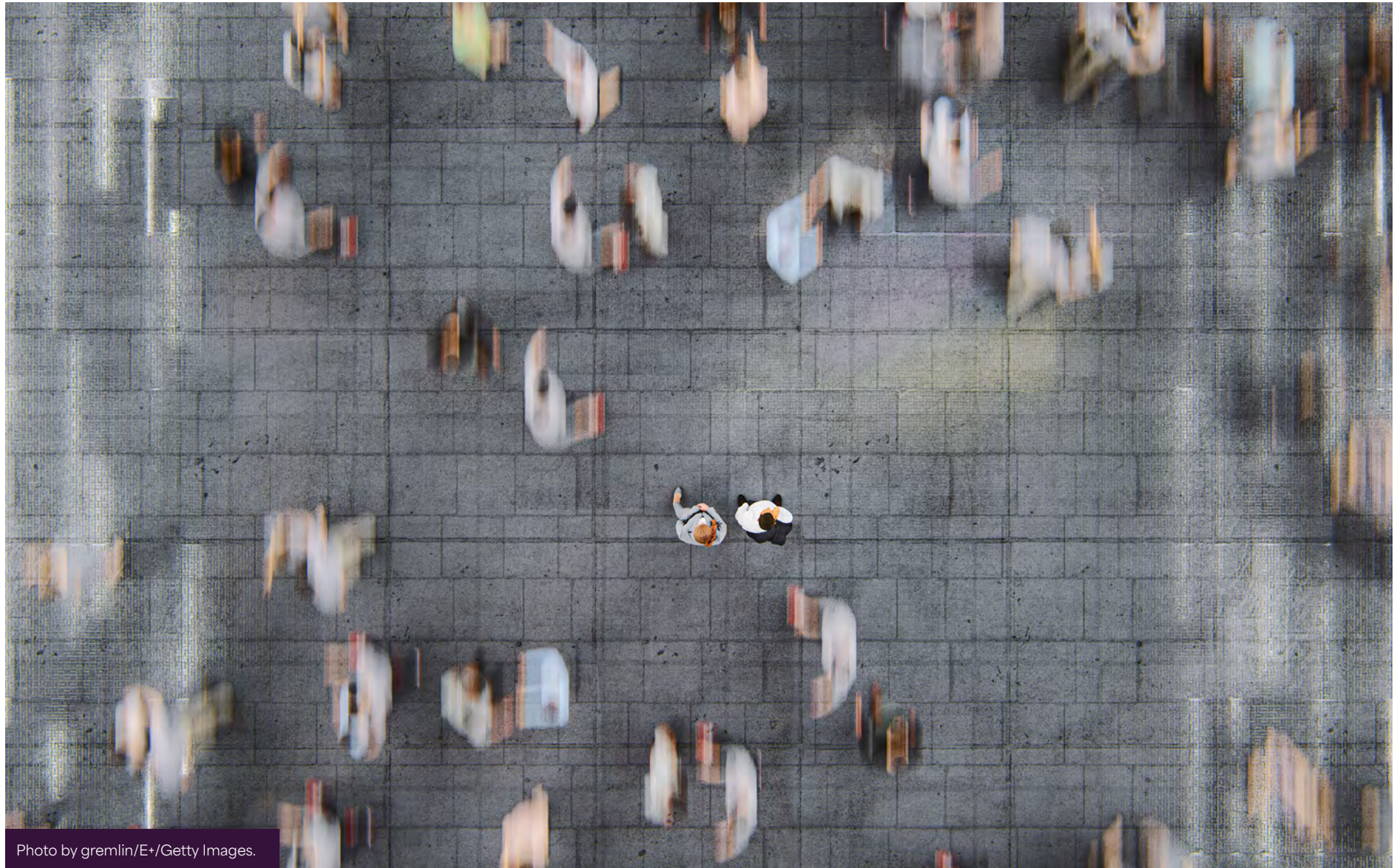


Photo by gremlin/E+/Getty Images.



Aerial view of Greens Pool and Elephant Rocks in Denmark, Western Australia. Photo by John Crux Photography/Moment/Getty Images.

Local Government Standards Panel

Position on board	Member name	Type of remuneration	Period of membership	Term of appointment /tenure	Base salary/ sitting fees	Gross/actual remuneration for financial year
Presiding and Departmental Member	Mr Timothy Fraser	N/A	16/12/2024	30/06/2026	Nil	-
Deputy Departmental Member	Mr Ethan Redshaw	N/A	16/12/2024	30/06/2026	Nil	-
Local Government Member	Cr Peter Christopher Rogers	Sitting fees	01/07/2024	30/06/2026	\$720 full day \$470 part day	\$4,230
Deputy Local Government Member	Cr Bronwyn Ife	Sitting fees	01/07/2024	30/06/2026	\$720 full day \$470 part day	\$940
Legal Member	Mrs Emma Lucy Power	Sitting fees and writing fees	01/07/2024	30/06/2026	\$900 full day \$480 per part day \$240/hour*	\$42,948
Deputy Legal Member	Ms Elanor Alice Rowe	Sitting fees and writing fees	01/07/2024	30/06/2026	\$900 full day \$480 per part day \$240/hour*	\$28,440
Total						\$76,558

PREVIOUS MEMBERS (1 July 2024 to 30 June 2025)

Position	Name	Date ceased
Presiding and Departmental Member	Mr Tom Griffiths	5/12/2024
Deputy Departmental Member	Mr Timothy Fraser	16/12/2024
Deputy Departmental Member	Ms Suleila Felton	28/10/2024

*\$240/hour up to a maximum of \$900 per matter where required to write reasons for decision.

Gaming Community Trust

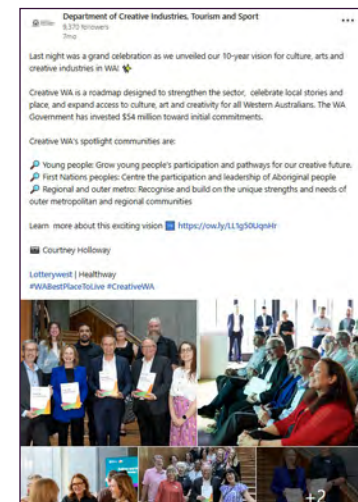
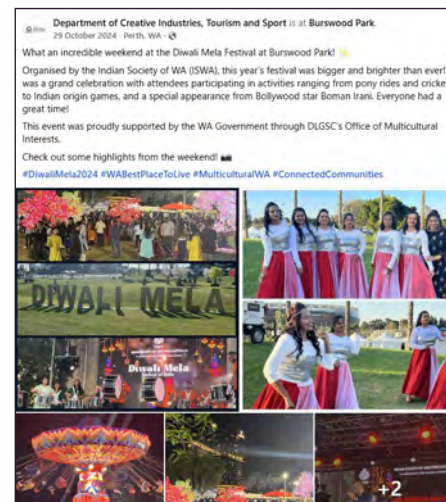
Position on Board	Member's name	Type of remuneration	Period of membership	Term of appointment / tenure	Base salary/ sitting fees	Gross / actual remuneration for financial year
Chair	Ms Lanie Chopping	N/A	Ex officio	Ex Officio	Nil	-
Chair	Mr Gary Dreibergs APM	Sitting fee	Ex Officio 1/07/2024 to 6/02/2025	Ex Officio	Nil	-
Member	Dr Jurgen Benno Brohmer	Sitting fee	1/07/2024 to 26/06/2025	Sessional	\$385 per full day; \$251 per half day	-
Member	Ms Linda Rosemary Savage	Sitting fee	1/07/2024 - 26/06/2025	Sessional	\$385 per full day; \$251 per half day	-
Member	Ms Rebecca Madeleine Adam	Sitting fee	01/07/2024 - 26/06/2025	Sessional	\$385 per full day; \$251 per half day	-
Member	Ms Kelly Christine Townson	Sitting fee	01/07/2024 - 30/06/2025	Sessional	\$385 per full day; \$251 per half day	-
Total						-

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, DLGSC incurred the following expenditure to organisations providing the services.

Expenditure	Organisation	Amount (\$)	Total (\$)
Advertising agencies*	Nani Creative	\$106,418.90	\$106,418.90
Market research organisations	Colour Theory	\$6,250.00	\$6,250.00
Polling organisations		Nil	-
Direct mail		Nil	-
Media advertising organisations*	Department of the Premier and Cabinet (State Law Publisher)	\$3,275.88	\$505,144.64
	Initiative Media Australia Pty Ltd	\$189,533.46	
	LinkedIn	\$6,287.01	
	Facebook	\$189.95	
	Seek	\$3,672.50	
	Carat	\$298,452.08	
	Atoll Advertising	\$126.00	
	WA News	\$3,607.76	
Total			\$617,813.54

*Advertising and media advertising saw an increase this year due to the *Adopt, Don't Shop* and Gambling Harm Awareness Week campaigns.



Social media activities

Impressions and reach on social media posts

Facebook	13,894,474
LinkedIn	404,492
Instagram	851,235
Total	15,150,201 (Source: Hootsuite)

Total followers across all DLGSC social media accounts: 58,838

(Source: Hootsuite).

Reach on paid social media posts: 639,533 people

(Source: Hootsuite).



Spinifex People: Art and stories from Pila Nguru exhibition at the Western Australian Museum Boola Bardip. Photo by Jessica Wyld Photography. Courtesy of the Western Australian Museum.



DLGSC contact details

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Perth Business Centre WA 6849

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Perth Business Centre WA 6849

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Perth Business Centre WA 6849

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Northam Ballardong Nyoongar Country

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Camps

Bickley Outdoor Recreation Camp Whadjuk Noongar Country

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Orange Grove WA 6109
PO Box 8349, Perth Business Centre WA 6849

Telephone (08) 9492 9781
Email: bickley@dlgsc.wa.gov.au

Camp Quaranup Menang Noongar Country

Quaranup Road
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PO Box L30, Little Grove WA 6331

Telephone (08) 9844 4087
Email: campqq@dlgsc.wa.gov.au

Ern Halliday Recreation Camp

Whitfords Avenue
Hillarys WA 6025
PO Box 80, Hillarys WA 6923

Telephone (08) 9492 9788
Email: ernhalliday@dlgsc.wa.gov.au

Point Walter Recreation and Conference Centre Whadjuk Noongar Country

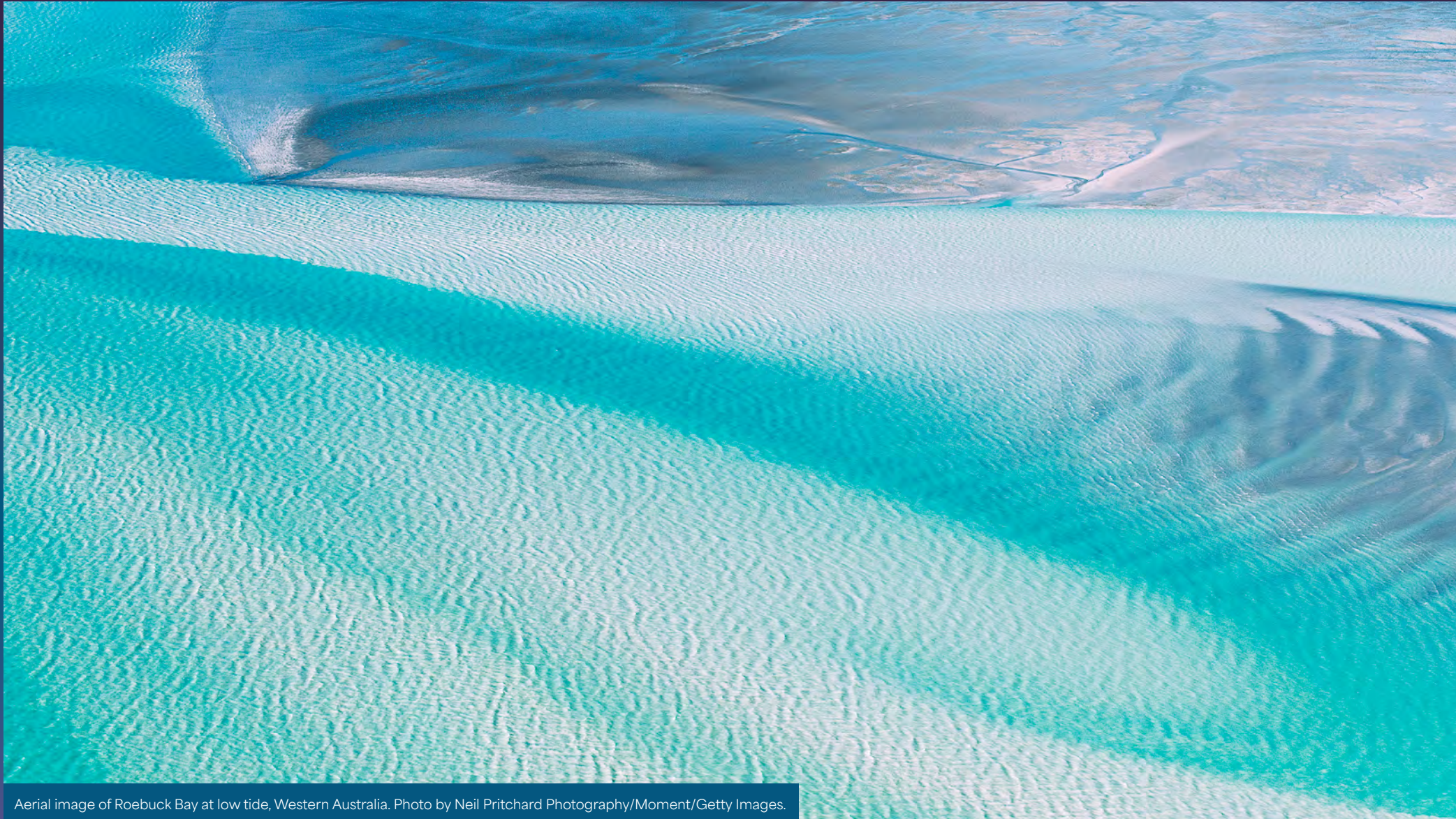
1 Stock Road
Bicton WA 6157

Telephone (08) 9492 9784
Email: point.walter@dlgsc.wa.gov.au

Woodman Point Recreation Camp Whadjuk Noongar Country

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Aerial image of Roebuck Bay at low tide, Western Australia. Photo by Neil Pritchard Photography/Moment/Getty Images.



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Images in the design may embody traditional ritual knowledge. It is created with the consent of the custodians of the community. Using any part of the images for any purpose that has not been authorised by the Custodians is a breach of the customary law of the community and may also breach the *Copyright Act 1968 (Cth)*.

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For further advice, please contact DLGSC's Communications Team.

Published by the Department of Creative Industries, Tourism and Sport (formerly Department of Local Government, Sport and Cultural Industries), Western Australia, September 2025.

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ISSN: 2208-7915

Front cover image: *State of Play* audience at the Studio Underground, State Theatre Centre of WA, 2024. Photo by Danika Zuks.

Department of Local Government, Sport and Cultural Industries

As part of the WA Government's public sector reform, from 1 July 2025 the Department of Local Government, Sport and Cultural Industries was renamed the Department of Creative Industries, Tourism and Sport.

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