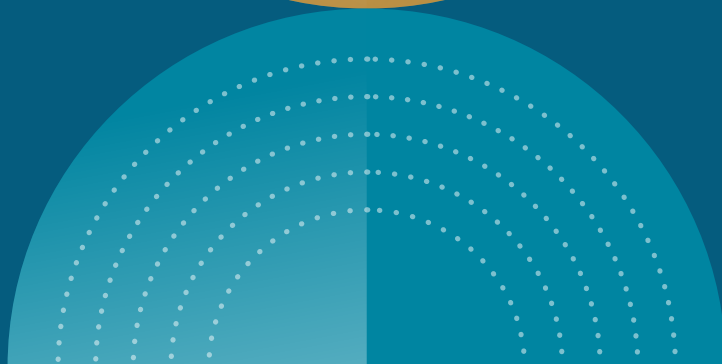
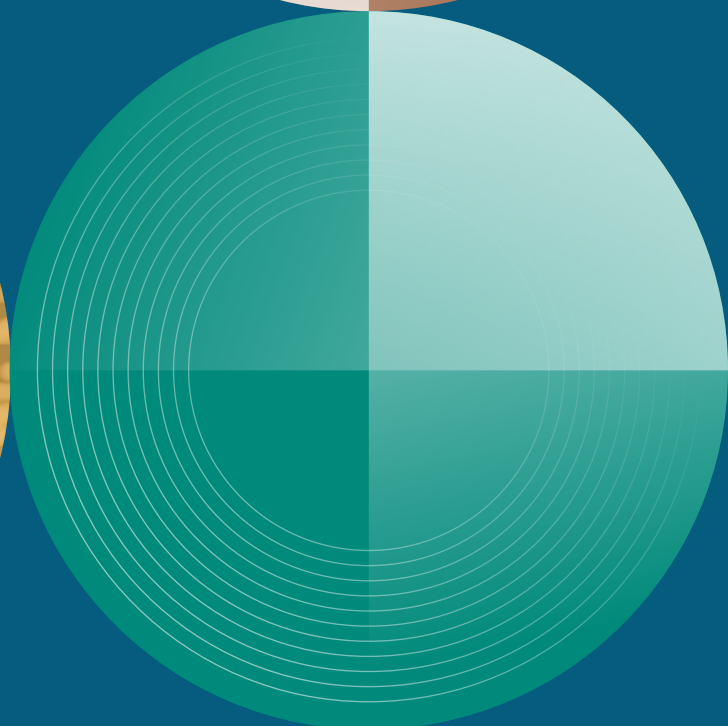
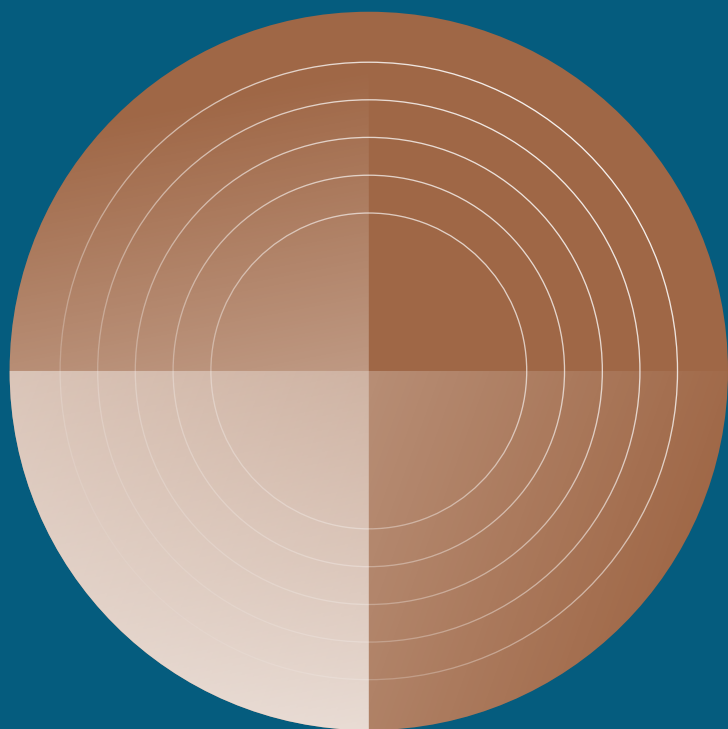




Government of Western Australia
Gaming and Wagering Commission of Western Australia

Annual Report 2025-26



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Acknowledgement of Country

The Commission respectfully acknowledges Aboriginal peoples as being the traditional custodians of Western Australia. We acknowledge the enduring connection Aboriginal people continue to share with the land, sea and sky through both their ancestral ties and custodianship to Country.

We pay our respects to Elders both past and present, and acknowledge the value brought to the Commission through the collective contribution of Aboriginal and Torres Strait Islander peoples across Western Australia.

Statement of Compliance

For year ended 30 June 2026

Hon Don Punch MLA¹

Minister for Aboriginal Affairs, Racing and Gaming, South West.

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Gaming and Wagering Commission of Western Australia for the financial year ended 30 June 2026.

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

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



Mr Gary Dreibergs
Chairperson

Gaming and Wagering
Commission

11 September 2026

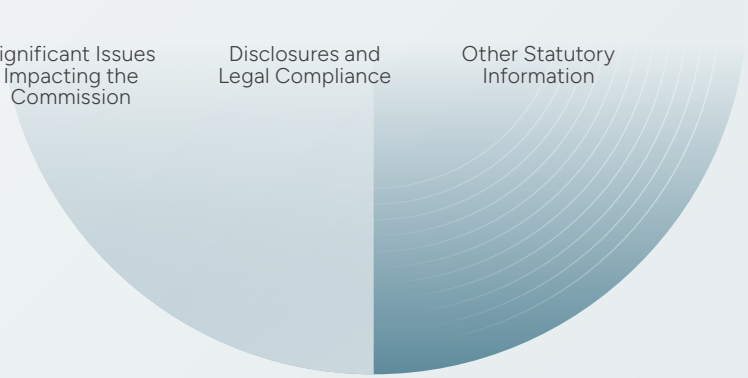


Ms Katie Hodson-Thomas
Deputy Chairperson

Gaming and Wagering
Commission

11 September 2026

¹ Minister Punch was sworn in as Minister for Racing and Gaming on 3 August 2026



Overview

From the Chairperson

As the 2025–26 financial year closes, I reflect on a Commission that has moved with purpose from reform to regulatory delivery.

The past year has shown the value of work done over several years to strengthen governance, sharpen regulatory focus and build the capability expected of a modern gambling regulator. The Commission is no longer simply responding to reform; it is embedding it, testing it and using it to support higher standards across the industry it oversees.

The Commission's work is guided by clear priorities, strong decision-making and a more confident regulatory approach. It is directing its attention to the areas of greatest risk through intelligence-led, risk-based regulation, while remaining firmly focused on its core purpose: minimising gambling harm, preventing criminal infiltration and maintaining public confidence in the integrity of gaming and wagering in Western Australia. These foundations are strengthening the Commission's regulatory impact.

The Commission's partnership with the Department of Local Government, Industry Regulation and Safety (LGIRS) remains central to this progress. This relationship supports a more coordinated, specialised and effective regulatory model. The establishment of the Gaming and Wagering Regulation (GWR) Division, led by an Executive Director who also serves as Chief Casino Officer, has given the Commission stronger operational support and a clearer line between strategic oversight and operational delivery.

Delivering key casino reforms

The legacy of the Perth Casino Royal Commission (PCRC), the work of the Independent Monitor and the 2025 suitability assessment is not a closed chapter. It is an enduring responsibility. The Commission has been clear that suitability is not a one-time assessment, but a continuous obligation requiring oversight, scrutiny and improvement. This principle now sits at the centre of the Commission's oversight of the casino and informs the approach to every other entity within its statutory remit.

This shift is reflected in the appointment of Mr Paul Steel APM as the Commission's first full-time member, with dedicated Casino Monitor functions. Drawing on his experience as Independent Monitor, Mr Steel provides continuity, strategic expertise and sustained oversight of the Perth casino licensee. The role strengthens the Commission's ability to test whether reforms are not only implemented, but embedded, effective and capable of enduring over time.

“

Together, these measures are intended to operate as strong guardrails, helping to protect the Western Australian community from social, financial and other adverse effects of gambling harm.



The commencement of mandatory carded play on 1 December 2025 marked a significant milestone in implementing the reforms recommended by the PCRC. The fundamental aspects of the Electronic Gaming Machine (EGM) Scheme are now in place, including the \$10 maximum bet limit, mandatory carded play, weekly time and loss limits and player activity statements. Together, these measures are intended to operate as strong guardrails, helping to protect the Western Australian community from social, financial and other adverse effects of gambling harm.

Strengthening oversight of community gaming and wagering

In community gaming, the Commission expanded its regulatory focus by strengthening expectations for higher-risk activities, including community poker in Western Australia. As risks emerged in relation to gambling harm, integrity, compliance and financial accountability, the Commission increased its regulatory oversight and further examined existing policies and practices.

The Commission continued to maintain close supervision of the gambling operations of Racing and Wagering Western Australia (RWWA), including the WA TAB retail network and the TABtouch online wagering platform, through active engagement and a continued compliance focus on governance, suitability, integrity and financial crime risks.

The Commission's Tipoff Line bolstered the Commission's intelligence toolkit, giving the public a secure and anonymous way to report suspicious activity.

Working with regulatory partners

Consistent with its Strategic Plan, the Commission has fostered a stronger culture of cooperation with state and national regulators. Deeper engagement with the Australian Transaction Reports and Analysis Centre (AUSTRAC), including regular meetings and engagement with the Australian Communications and Media Authority (ACMA).

Participation in forums with equivalent Australasian regulators, has created a deeper level of inter-regulatory engagement and is helping the Commission operate as part of a more integrated regulatory network.

Recognising Commission members

This year also brought changes to the membership of the Commission. I sincerely thank Mr Colin Murphy PSM, Ms Helen Creed and Mr Sam Buckeridge, whose terms concluded on 30 June 2026. Their judgement, care and commitment supported the Commission through a demanding period of change and helped strengthen its position for the future.

I also warmly welcome Ms Mel Cave, Mr Paul Steel APM and Hon Bill Johnston to the Commission. Each has contributed from the outset, bringing valuable perspective, experience and insight to the Commission's work.

Looking ahead

The Commission enters the coming year with strong foundations, a clear strategic direction and a well-developed regulatory capacity to meet future challenges. Regulating gaming and wagering is complex and constantly changing. As the industry evolves, so do the risks. The Commission will remain watchful and prepared to act promptly when new risks emerge. It is well equipped to meet the challenges ahead, with sharper intelligence, stronger partnerships, clear accountability and a sustained commitment to protecting the Western Australian community.



Mr Gary Dreiberger

Chairperson
Gaming and Wagering Commission of
Western Australia

Vision:

To be Australia's best practice gambling regulator



VIGILANCE

Working with **VIGILANCE** to ensure gambling operations in WA are conducted in a socially responsible, lawful and efficient manner.



PROFESSIONALISM

Conducting ourselves in a **PROFESSIONAL** and appropriate manner, to ensure objectivity and integrity in considering regulatory decisions.



INNOVATION

Embracing **INNOVATION** and technology to develop modern methods and regulatory practices to prevent gambling harm.



ACCOUNTABILITY

Demonstrating **ACCOUNTABILITY** through ensuring consistency and transparency in ethical decision making and actions.



COLLABORATION

Engaging **COLLABORATIVELY** to provide leadership in the gaming and wagering environment.

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

“



Executive Summary

Performance highlights

Community Gaming



Audits and inspections

289

Infringements and cautions

49

Submissions

31

Certificates and
permits issued

2,067

Lotterywest verifications

1,093

Casino



Audits and inspections

7,334

Infringements and cautions

75

Submissions

106

Employee licences
determined

313

Wagering



Audits and inspections

341

Infringements and cautions

1

Submissions

16

Operational Structure

Enabling legislation

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

Responsible minister

The Minister responsible for the Racing and Gaming portfolio at 30 June 2026 was the Honourable Paul Papalia CSC MLA. Minister Papalia commenced in this role on 8 December 2023.

Role of the Commission

The GWC Act establishes the Commission as the authority responsible for the control and regulation of gaming and wagering in Western Australia. It provides the regulatory framework under which permitted gambling activities are conducted.

The Commission's purpose is to ensure the integrity and fairness of gaming and wagering in Western Australia. This is achieved through independent and contemporary regulatory practices that protect and educate consumers, consider the interests of the broader community, and minimise gambling-related harm.

Under section 7 of the GWC Act, the Commission's duties include:

- administering and enforcing the laws relating to gaming and wagering;
- reviewing the conduct, extent, and character of gambling operations, including the provision, use, and location of gaming and wagering facilities;
- developing and implementing policies for the monitoring, control, and regulation of gaming and wagering, having regard to community interests and the need to minimise harm;
- assessing, and where appropriate, inspecting, examining, or investigating gambling premises, equipment, operations, and relevant persons in relation to applications for permits, licences, or certificates;

- administering all matters relating to casino operations, including casino complexes, licensed casinos, casino key employees, casino employees, and gaming within casinos;
- facilitating the issuance of licences, permits, approvals, authorisations, and certificates in relation to persons, premises, casinos, facilities, equipment, and gambling operations;
- enforcing compliance with gambling laws, including prosecuting offences; and
- providing advice and recommendations to the Minister on matters relating to gaming and wagering.

While some Western Australian bookmakers are authorised under their licences to operate online wagering platforms, online gambling in Australia remains subject to the *Commonwealth Interactive Gambling Act 2001*. The Commission supports and enforces the implementation of measures under the National Consumer Protection Framework for Online Wagering.

Structure of the Commission

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

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

Members of the Commission at 30 June 2026 were:

- Mr Gary Dreibergs APM (Chairperson)
- Ms Katie Hodson-Thomas OAM JP (Deputy Chairperson)
- Mr Colin Murphy PSM
- Ms Helen Creed
- Mr Sam Buckeridge
- Ms Melanie Cave
- Mr Paul Steel APM (Casino Monitor)
- Hon Bill Johnston



Members of the Commission at 30 June 2026:

From left: Mr Sam Buckeridge, Ms Helen Creed, Mr Paul Steel APM, Ms Melanie (Mel) Cave, Mr Colin Murphy PSM, Ms Katie Hodson-Thomas OAM JP, Hon William (Bill) Johnston, Mr Gary Dreibergs APM

Membership of the Commission

Mr Gary Dreibergs APM

Chairperson



Mr Gary Dreibergs was appointed as Chairperson of the Commission on 25 March 2024.

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

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

Mr Dreibergs also serves as a board member of VenuesWest, the Western Australian Institute of Sport (WAIS), and the WA Police & Community Youth Centres (PCYC).

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

Ms Katie Hodson-Thomas OAM JP

Deputy Chairperson



Ms Hodson-Thomas was appointed Deputy Chairperson as of 21 February 2023 after being a member since 1 January 2018.

Ms Hodson-Thomas currently works as a Director of FTI Consulting and is a registered lobbyist in WA. Ms Hodson-Thomas was a member of the Western Australian Parliament Legislative Assembly for 12 years. Ms Hodson-Thomas possesses strong listening, negotiation and advocacy skills. She brings prior Commission experience, having served as a member from 2011 to 2012, and is currently Chairperson of the Road Safety Council. Ms Hodson-Thomas is also a graduate of the Australian Institute of Company Directors.



Mr Colin Murphy PSM

Member

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

Mr Murphy brings relevant knowledge and experience to the Commission from his role as a Commissioner on the PCRC.

Mr Murphy was WA's 18th Auditor General. He has extensive experience in State and Commonwealth finance and administration and has held senior leadership positions within the State Government in the Departments of Justice, Treasury and Finance, Land Administration and the Building Management Authority.

He is a Fellow of CPA Australia, Chartered Accountants Australia and New Zealand and the Institute of Public Administration Australia and a graduate of the Australian Institute of Company Directors. Mr Murphy was awarded a Public Service Medal (PSM) in the Australia Day Honours 2010.



Ms Helen Creed

Member

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

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

Ms Creed brings considerable experience as the former Executive Director of the Community Legal Centres Association of WA, and has held senior positions with the Western Australian Council of Social Services, Department for Communities, and Department of Consumer and Employment Protection. Ms Creed's past experience includes the roles of Chairperson of Regional Early Education and Development (REED) Inc, Chairperson of Victoria Park Youth Accommodation, Senior Sessional Member of the State Administrative Tribunal, Deputy Chairperson of the Board of the WA Water Corporation, and in 2018, she was inducted into the WA Women's Hall of Fame.

Mr Sam Buckeridge

Member



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

Mr Buckeridge is the Non-Executive Director of BGC (Australia) Pty Ltd, which is the Perth based parent of a group of companies with diverse activities, including the manufacture of building products, construction materials, home building, commercial building contracting and road freight transport. He has held numerous management roles across BGC in addition to the director role, including responsibility for strategy formulation and execution, operations, human resource management, sales and marketing, investment analysis, information systems and governance with respect to safety, environmental and legal matters. Mr Buckeridge has a Bachelor of Economics from the University of Western Australia.

Ms Melanie (Mel) Cave

Member



Ms Melanie Cave has been a member of the Commission since 1 July 2025.

Ms Cave is a highly experienced non-executive director and qualified lawyer, with extensive expertise in commercial and property law and the end-to-end delivery of large-scale national and international infrastructure projects.

Over the past 15 years, she has held numerous board roles across government and not-for-profit organisations, contributing to sectors including energy, infrastructure, resources, manufacturing, disability services, and community-focused organisations.

Ms Cave currently serves as Chair of Workpower Inc and Chair of Pilbara ISOCO Ltd, and is a member of The Perth Mint Board and the VenuesWest Board.

Prior to her board career, Ms Cave was a partner at Herbert Smith Freehills, where she worked for more than 20 years, including 11 years as a partner. In this role, she advised on the delivery of major infrastructure projects across the mining, water and natural resources, and health sectors, both in Australia and internationally.

Ms Cave is a graduate of the Australian Institute of Company Directors, a member of the Law Society of Western Australia, and holds a Bachelor of Laws and Bachelor of Arts from Murdoch University.

Mr Paul Steel APM
*Member, Casino
Monitor*



Mr Paul Steel has been a member of the Commission since 1 August 2025.

Mr Steel has more than 30 years' experience in organised crime investigation, organisational transformation and delivery of cross-government strategic outcomes. During his career, Mr Steel has been the Assistant Commissioner at WA Police leading the Intelligence Portfolio and Metropolitan Regional Portfolio. He also held responsibility for the child sex offender register, Counter Terrorism and Emergency Response, State Traffic, Airwing, Water Police, Mounted Police, Canine and the Tactical Response Group.

In October 2022, Mr Steel was appointed the Independent Monitor to oversee Crown Perth's path to remediation to establish fitness in holding a gaming licence.

Mr Steel holds a Graduate Diploma Executive Leadership, Bachelor of Arts (Education) and has a qualification from the Australian Institute of Company Directors. Mr Steel is a Churchill Fellow, Fellow of Leadership WA and was formerly a Director of Crimestoppers Western Australia.

Mr Steel is the Commission's first full-time member. In addition to his normal GWC member duties, Mr Steel as Commission Member (Casino Monitor) continues to oversee the casino's activities to ensure continued embedment and commitment to remediation implemented in response to the PCRC.

**The Honourable
William (Bill) Johnston**
Member



Hon Bill Johnston has been a member of the Commission since 8 September 2025.

Mr Johnston is a former Government Minister. He brings 17 years of experience from a distinguished career as a Minister holding a diverse array of portfolios as well as a long-serving Member of Parliament. He retired from Parliament prior to the March 2025 state election.

Hon Bill Johnston is currently the President of the Burswood Park Board; Chair of the WA Advisory Committee, The McKell Institute; Chair of the Executive Advisory Committee, Progressive Green Solutions; Special Counsel of Purple; Non-Executive Director Volt Group; Chair of DVassist; Principal RZL Advisory; and Volunteer Committee Members Canning Agriculture, Horticultural and Recreational Society.

Administered legislation

The Commission is responsible for regulating gaming and wagering activities in Western Australia, including unlawful gambling, under the following legislation:

- *Betting Control Act 1954* (BCA);
- *Casino (Burswood Island) Agreement Act 1985* (CBIA Act);
- *Casino Control Act 1984* (CCA);
- *Gaming and Wagering Commission Act 1987*; and
- *Gaming and Wagering Commission (Continuing Lotteries Levy) Act 2000*.

The Commission also has functions under the *Racing and Wagering Western Australia Act 2003* (RWWA Act).

The Commission is responsible for regulating activities under these legislative frameworks, while administration of the legislation is the responsibility of LGIRS.

Through its policy leadership role, the Commission continues to shape and influence the legislative and regulatory environment. This includes developing and implementing policies that guide the regulation, oversight and control of gaming and wagering activities. In doing so, the Commission helps ensure that regulatory settings align with community expectations and place a strong focus on minimising harm associated with gambling.

Services provided by the Department of Local Government, Industry Regulation and Safety

The Commission, under sections 18 and 19 of the GWC Act, uses the services of LGIRS to perform its functions. The Commission is primarily supported by the GWR Division within the department, which provides staff and resources to deliver direct policy, compliance enforcement, executive and board support functions. Other support services provided by the department include licensing services, financial management, procurement, human resources, and governance services in accordance with a Service Level Agreement.

Chief Casino Officer and Authorised Officers

The operations of the Commission are assisted by a Chief Casino Officer and government inspectors appointed in accordance with section 9 of the CCA and who are necessary to regulate casino gaming in WA. Government inspectors are also appointed as an authorised officer pursuant to section 21(1) of the GWC Act. In accordance with section 9(1) of the CCA, a Chief Casino Officer is appointed, under and subject to Part 3 of the *Public Sector Management Act 1994*. Table 1 presents officers appointed during the financial year as the Chief Casino Officer.

Table 1: Chief Casino Officers during 2025–26

Appointment term	Chief Casino Officer
1 July 2025 – 25 July 2025	Tim Fraser
28 July 2025 – 15 August 2025	Nicola Perry
18 August 2025 – 30 June 2026	Paul Medlock

Performance management framework

Outcome Based Management Framework

Government Goal

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

Desired Outcome

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

Services Delivered

Evaluation and determination of licensing applications

Conduct of compliance audits and inspections

Key Effectiveness Indicators

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

Key Effectiveness Indicators

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

Changes to Outcome Based Management Framework

The Commission's Outcome Based Management Framework did not change during 2025–26.

Shared responsibilities with other agencies

The Commission did not share any responsibilities with other agencies in 2025–26.



Agency Performance

Summary of financial performance

In accordance with section 40 of the *Financial Management Act 2006* (FMA), the Annual Budget Estimates are submitted each financial year for the Commission's endorsement and then recommended to the Minister for Racing and Gaming. The Commission's 2025–26 Annual Budget Estimates were submitted and approved by the Minister for Racing and Gaming on 6 July 2025. The Annual Budget Estimates contain the Total Cost of Services, used for the calculation of the Commission's efficiency indicators. The Key Performance Indicator targets were approved by the Commission on 20 August 2025. Table 2 shows a summary of the Commission's Financial Targets for 2025–26.

Table 2: Summary of performance against 2025–26 Financial Targets

Financial Targets	Target ¹	Actual	Variation
Total cost of services (Expense limit) (sourced from Statement of Comprehensive income)	\$17,209,094	\$10,652,822	\$6,556,271
Net Cost of services (sourced from Statement of Comprehensive income)	(\$3,041,147) ²	(\$3,193,246)	\$152,099
Total Equity (sourced from Statement of Financial Position)	\$13,307,414	\$19,364,240	\$6,056,626
Net increase/(decrease) in cash held (sourced from Statement of Cash Flows)	(\$1,044,634)	\$7,358,242	\$8,402,876
Approved salary expense level³	NA	NA	NA

¹ The Financial Target is the Annual Budget Estimates approved by the Minister for Racing and Gaming on 6 July 2025.

² Net cost of services is calculated excluding funding from the State Government

³ The Commission is not an employing authority under the *Public Sector Management Act 1984*. In accordance with section 18 of the GWC Act, the department provides services and facilities to the Commission.

Summary of Key Performance Indicators

Table 3: Summary of Key Performance Indicators

	2024–25 Actual	2025–26 Target	2025–26 Actual	Comments
Percentage of unlawful gambling detected in relation to total audits	1.40%	1.27%	1.25%	consistent with target
Number of violation reports/infringement notices issued in relation to casino gaming	0	5	4	lower than target
Cost per Gambling Certificate/Permit issued	\$1,156	\$1,383	\$859	lower than target
Cost per casino employee licence issued	\$3,906	\$4,611	\$3,830	lower than target
Cost of monitoring the integrity of casino gaming operations over one year	\$3,016,373	\$969,873	\$750,467	lower than target
Cost per instance of unlawful gambling	\$46,645	\$88,708	\$36,022	lower than target
Cost per casino submission received	\$2,477	\$4,067	\$1,425	lower than target

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

² The Key Performance Indicator targets were set by the Commission on 20 August 2025. The Annual Budget Estimates approved by the Minister for Racing and Gaming on 6 July 2025 was used for the calculation of the Targets for the key efficiency indicators.

2025–26 Achievements

The 2025–26 reporting period saw the Commission continue its transition to a more contemporary, risk-based regulatory model.

Building on reforms arising from the PCRC, the Commission focused on strengthening oversight, enhancing regulatory capability, and embedding improved governance and assurance practices across its areas of responsibility. Key developments included the establishment of the Casino Monitor function, implementation of mandatory carded play at the Perth Casino, strengthened compliance and enforcement activities, and continued investment in intelligence, research and stakeholder partnerships.

Throughout the year, the Commission also progressed broader organisational and legislative reform initiatives aimed at supporting effective, evidence-based regulation into the future. These efforts, together with closer collaboration across government and with national regulatory partners, have strengthened the Commission's ability to identify emerging risks, support harm minimisation objectives, and maintain confidence in the integrity of Western Australia's gambling sector.



Casino oversight

Casino Monitoring and Assurance

In 2025–26, the Casino Monitor function strengthened the Commission's independent assurance over Perth Casino by providing a clearer, risk-based view of governance, control effectiveness and remediation progress.

In July 2025, the Minister for Racing and Gaming accepted the Commission's recommendation, regarding continued suitability and future licensing arrangements. Upon consultation with the Minister, a dedicated full-time member was appointed to oversee the casino licensee and ensure the reforms achieved through remediation were maintained. Due to his involvement in the remediation process and independent oversight of Crown Perth's reforms, Mr Paul Steel APM was appointed to this role.

The full-time Commission Member (Casino Monitor) role commenced on 1 August 2025. Since that time, the Casino Monitor function has continued to mature as an integral component of the Commission's oversight framework. The function supports the Commission's regulatory responsibilities by providing independent, structured assurance over the operation of the casino through risk-based monitoring, defined information flows, and regular engagement with the licensee.

The Casino Monitor function is undertaken as part of the Commission's governance and oversight responsibilities, rather than as an operational or on-site role within the casino. It operates independently of the day to day activities of the licensee and is delivered through established processes for information provision, engagement, and assurance.

Key elements of the function include:

- Regular engagement with the licensee at executive level, with targeted operational interaction where required;
- Structured requests for information to assess the effectiveness of governance, risk management, and control frameworks;
- Defined triggers for notification of material changes, including policies, governance arrangements, and resourcing; and
- A focus on identifying emerging risks and thematic issues relevant to the Commission's oversight.

This approach enables the Commission to maintain informed visibility of casino operations while preserving the independence and objectivity of the assurance function.

Over the past year, the Casino Monitor function has progressed from establishment to a more structured and consistent model of operation. Key areas of development have included:

- Formalisation of engagement arrangements with the licensee, supporting consistent and purposeful communication;
- Implementation of clearer protocols for information provision;
- Continued refinement of a risk-based assurance methodology to guide monitoring activities; and
- Increased use of data and reporting to inform observations and support evidence-based assurance.

These developments have strengthened the discipline, transparency, and effectiveness of the function.

The function is underpinned by a risk-based assurance plan, which directs monitoring activities toward areas of greatest regulatory significance. The plan provides a structured basis for:

- Providing ongoing assurance over key regulatory and licensing obligations;
- Monitoring the embedment and durability of remediation outcomes in previously identified areas;
- Evaluating the effectiveness of governance, risk management, and control frameworks; and
- Identifying emerging risks and areas requiring further regulatory attention.

The assurance plan is reviewed and refined throughout the year to reflect changes in risk profile and regulatory priorities.

Monitoring undertaken during the period indicates continued progress in strengthening governance, risk management, and control practices.

Consistent with the Commission's focus on sustained improvement, ongoing areas of attention include:

- Continued embedment of remediation and control enhancements;
- Further strengthening of governance and oversight effectiveness;
- Maturity of risk management practices in key operational areas;
- Reinforcement of accountability and compliance culture; and
- Improvements in transparency and consistency of reporting and processes.

These areas will continue to inform the Commission's monitoring priorities.

The Casino Monitor function will continue to evolve as part of the Commission's broader regulatory framework. The emphasis will remain on delivering independent, risk-based assurance through structured engagement, clear information flows, and targeted monitoring activities.

This approach supports the Commission in proactively identifying emerging risks and maintaining confidence in the integrity and operation of the casino.



Mandatory Carded Play

The rollout of mandatory carded play on 1 December 2025 at Crown Perth marked the delivery of a major recommendation from the PCRC by the Commission. The new carded play system provides additional safeguards for people at risk of harm from gambling.

From 1 December 2025, all casino patrons using EGMs now use a registered player card with individually set time and financial loss limits. A weekly default net loss limit is \$300 unless set higher or lower by the casino patron. Any subsequent increase to the set limit is subject to a declaration by the casino patron acknowledging their understanding. The increase takes effect after a seven-day waiting period.

Hours of play are also capped for each patron at 12 hours a day and 28 hours a week and include mandatory breaks every three hours. Monthly player activity statements help patrons monitor their spending and allow the casino licensee to identify indicators of gambling harm and offer support when needed.

Mandatory Carded Play Regulatory Approvals

In Western Australia, the casino licensee is responsible for implementation of the carded play system including issuance of the player cards, player activity statements and data collection and reporting.

In late 2025, the Commission considered several regulatory submissions by the casino licensee to ensure the Mandatory Carded Play Scheme was operational for 1 December 2025. Approvals were given, covering 14 individual sections of the casino licensee's approved manuals and changes to the regulated information technology system. Authorised Officers, on behalf of the Commission, monitor the casino licensee's compliance with regulatory obligations.



Carded play information

The Commission monitors the effectiveness of the Mandatory Carded Play Scheme in Western Australia. Since its introduction, de-identified player data has been collected by the Commission for the purpose of understanding casino patron behaviour and actively monitoring the ongoing appropriateness of the time and financial limits set by the Commission. The data will inform ongoing policy setting by the Commission to support safer gaming at Crown Perth.

Review of security and surveillance operations at the Perth casino

In June 2025, Burswood Casino – Direction (No. 6) 2025 required the casino licensee to engage an independent qualified expert to assess and report on the effectiveness of the casino licensee's security and surveillance management and operations. The report was delivered in November 2025. The casino licensee has prepared a remediation action plan to address the findings of the report. The Commission continues to monitor the casino licensee's performance against the remediation plan.

Casino Directions

Since 1 July 2025, nine amendments to the Burswood Casino - Directions were served on the casino licensee, pursuant to section 24 of the CCA.

During 2025–26 the Commission approved Direction Amendments:

- On 20 August 2025, to:
 - amend the requirements for casino patron precommitment limits on EGMs;
 - allow for the insertion of the Table Inspector allocation criteria for new game 'Crapless Craps'; and
 - amend the operating hours to open at noon on Good Friday from 1 January 2026.
- On 12 November 2025, to:
 - defer the implementation of a Direction for no inducements to play EGMs until 1 December 2026.
- On 16 December 2025, to:
 - reduce the frequency of independent audits of revenue from quarterly to every six months for the monitoring of Casino Tax;
 - modify the categories of persons exempt from the financial capacity entry conditions for the International Gaming Facility, where the reason for entry is related to the operations and management of the Perth casino;
 - amend the timeframe for the provision of a report to the Commission on the measures taken by the casino licensee to identify any casino patron who has more than one Casino Patron Account; and
 - amend a direction to include of loyalty credit information from a rewards program in the Player Activity Statement.



Strengthening the Commission: structure, people, and practice

Partnering with the Department of Local Government, Industry Regulation and Safety

One year on from public sector reforms that established the Department of Local Government, Industry Regulation and Safety, the Commission continues to operate effectively under the revised administrative arrangements. While the reforms changed the way corporate services, systems and support functions are provided, the Commission has maintained effective regulatory oversight of Western Australia's gambling industry.

The new arrangements have provided opportunities for greater collaboration across the department and access to a broader range of corporate and specialist support services.

As with any significant organisational change, work is continuing to embed new processes, align systems and refine ways of working to support the Commission's functions.

The Commission remains focused on ensuring it can effectively regulate Western Australia's gambling sector within this operating environment. It will continue to work closely with the department to strengthen capability, improve service delivery and support effective regulatory outcomes.



Establishing the Gaming and Wagering Regulation Division

The PCRC highlighted concerns about the Commission's lack of independence, limited governance, and reactive approach to regulation. The Commission relied heavily on self-reporting by industry and made limited use of its enforcement powers, pointing to the need for significant reform. In response, the State has implemented major changes, including two tranches of legislative reform, with a third underway.

There has been a coordinated effort between the Commission and LGIRS to address the PCRC findings, strengthen its regulatory capability and rebuild confidence in the system. This has included improving governance practices, developing a Strategic Plan and a Compliance and Enforcement Framework, which continue to guide the Commission's activities.

A key part of this reform has been establishing a structure that is driven by regulatory requirements. This has led to the realignment of departmental resources and, following broader public sector reform in 2025, the creation of a dedicated GWR Division within the department.

Alongside these structural changes, targeted capability has been built to support a risk-based and intelligence-led approach to regulation. This includes the establishment of a dedicated intelligence function within GWR, supported by newly appointed investigators and strengthened central coordination through the Office of the Executive Director. Capability within the Office of the GWC has also been enhanced, with additional finance and research roles improving oversight, analytical capacity and evidence-based decision-making.

The GWR Division, led by an Executive Director who also serves as Chief Casino Officer, brings together compliance, enforcement and regulatory support functions into a more focused and specialised structure. Strengthened governance arrangements and direct engagement with GWR leadership ensure the Commission can set clear strategic direction and receive timely, coordinated support.

Work Health and Safety Due Diligence

In 2025–26, the Commission focused on its work health and safety (WHS) obligations. As an "Officer" under WHS laws, the Commission is committed to ensuring that the people working on its behalf are safe, properly supported, and have access to the information, systems and resources they need.

Employees supporting the Commission operate within the LGIRS' established WHS management system. During the year, the Commission commenced development of a WHS Due Diligence Action Plan to complement these arrangements and strengthen its oversight of WHS matters within its area of responsibility. The plan sets out how the Commission will monitor, verify and gain assurance that effective safety systems and processes are operating in practice.

Commission members undertook focused WHS officer due diligence training in May 2026, reinforcing their responsibilities under WHS legislation and the importance of actively exercising due diligence.

Overall, the Commission's approach is structured, proactive and focused on continuous improvement.

Reform agenda and legislative implementation

During the reporting period, the Commission continued its active involvement in gambling legislation reform.

This included preparing a formal submission in response to the Consultation Regulatory Impact Statement (CRIS) and participating in consultation sessions led by LGIRS.

These sessions enabled members to remain informed of reform progress and contribute their regulatory expertise to the development of future gambling legislation in Western Australia.

Early discussions focused on key areas including the reform program, compliance and enforcement challenges, and approaches to intelligence gathering and information sharing.

The Commission also benefited from contributions by senior regulatory leaders, including the Executive Director of Gaming and Wagering Regulation, who provided strategic and operational insights.

While implementation of the new legislative framework is not expected until 2030 or later, the Commission recognises the importance of early engagement in informing the policy settings that will underpin future legislative drafting.

The Commission will continue to engage with LGIRS as the reform program progresses, contributing its experience and expertise to support the development of a contemporary and effective regulatory framework for Western Australia.



Community gaming: policy, funding, and compliance

Review of Community Poker Policy

The Commission is progressing a comprehensive review of the Community Poker Policy to ensure it remains contemporary, effective, and aligned with the legislative requirement that permitted gaming is conducted for genuine community benefit and not for private or commercial gain.

As part of this work, the Commission has examined emerging practices and trends within the community poker sector to assess whether the existing policy framework remains fit for purpose. The community poker landscape has evolved, with some events occurring more frequently, involving higher transaction volumes, and making greater use of third-party service providers. These changes increase operational complexity and give rise to heightened gambling harm, integrity, and financial accountability risks.

The Commission is considering a range of measures to address these emerging risks while preserving the availability of community gaming as a fundraising mechanism for eligible community organisations.

Community Poker Risk Plan

In June 2026 the Commission resolved to implement the Community Poker Risk Plan as a mandatory measure to address heightened risks associated with cash poker, complementing the broader policy review.

From 6 July 2026, applicants proposing events involving cash poker must submit a Community Poker Risk Plan with their permit application. The plan outlines the procedures and controls to support effective event management, accurate record-keeping, and compliance with permit conditions.

Permit holders are responsible for conducting events in accordance with their Community Poker Risk Plan. Compliance is enforceable through permit conditions and may be assessed through inspections or audits conducted during or after the event.

Unlawful Gambling

In 2025–26 the Commission continued to target unlawful gambling across Western Australia. Related enforcement actions ranged from formal caution letters to prosecutions and administrative enforcement including suspension and revocation of dealers' licences and community gaming certificates.

Magistrates Court prosecutions were finalised for eight matters resulting in penalties of up to \$20,000 for individuals, who were convicted of offences against the GWC Act.



Wagering oversight and regulation

The Commission has responsibility for the regulation of wagering activities in WA, including licensing and compliance monitoring of the wagering industry.

In 2025–26, the Commission continued to oversee wagering activities in Western Australia through a focus on regulatory engagement, licensing and compliance monitoring, and the management of matters affecting industry integrity and consumer interests. This included strengthened supervision of RWWA's gambling operations and the progression of customer claims following the surrender of BudgetBet's bookmaking licence.

Strengthening oversight of RWWA's gambling operations

In 2025–26, the Commission strengthened its supervision of RWWA's gambling operations through increased engagement and a more proactive supervisory approach. Regular meetings were held with senior RWWA executives responsible for the governance and operation of the WA TAB retail network and TABtouch online wagering to discuss emerging issues, regulatory expectations and operational developments. This enhanced supervisory approach provided greater opportunity for the Commission to consider emerging risks, compliance issues and other matters relevant to its regulatory remit.

A key focus of the year was engagement with RWWA regarding the operation and governance of pooling arrangements, with ongoing negotiations directed towards ensuring regulatory requirements and integrity objectives were met.

The Commission also continues to work closely with RWWA to strengthen protocols relating to key employee licences, including clarifying expectations around appointments, reporting obligations and probity assessments.

These initiatives have contributed to improved regulatory assurance and a more robust framework for managing integrity and compliance risks across RWWA's gambling operations.

Resolving BudgetBet customer claims

Following the surrender of BudgetBet's bookmaking licence in 2024, the Commission commenced a claims process for customers who were owed betting funds. The \$125,000 security deposit held against the BudgetBet licence was released to provide approved claimants with over 86 per cent of their entitlement.

Payment of these entitlements is in progress.

Since November 2025, 107 customers of the former bookmaking agency have received more than \$123,000 through a claims process for betting funds owed by the bookmaker. The remaining funds are being used to cover administrative costs and outstanding levies, as required under the BCA.

Data, intelligence, and national partnerships

Stakeholder engagement



Intelligence-led regulation

During the reporting period, the Commission strengthened its intelligence-led regulatory approach through the introduction of the Commission's Tipoff Line, providing a secure and anonymous mechanism for members of the public to report suspicious activity in Western Australia's gaming and wagering industries. The Tipoff Line enables reports relating to matters such as illegal or underage gambling, gambling-related financial crime, unlicensed gambling operations and industry misconduct. Reports are assessed by authorised officers and,

where appropriate, contribute to intelligence development, investigations and regulatory action. The service also supports ongoing engagement with those making reports through an encrypted communication function that protects anonymity while enabling follow-up enquiries. By encouraging the timely reporting of suspected wrongdoing, the Tipoff Line enhances the Commission's ability to identify and respond to emerging risks, target regulatory efforts and help protect the integrity of gaming and wagering in Western Australia.

Australasian Casino & Gambling Regulator Conferences and meetings

The Commission maintained an active presence at Australasian Casino & Gambling Regulator (ACGR) conferences and meetings, using these forums to strengthen relationships with interstate and territory regulators, share regulatory insights, and contribute to discussions on emerging issues affecting the gambling and casino sectors. The ACGR forum brings together chief executives, commissioners and senior representatives from regulatory agencies across Australia to promote best-practice regulation, enhance information sharing and support a coordinated national approach to regulatory challenges.

Through its representation at ACGR conferences, the Commission was able to contribute to national conversations on regulatory reform, risk management, compliance, and industry integrity. Participation in these forums also provided valuable opportunities to exchange knowledge, identify areas for greater consistency between jurisdictions, and strengthen collaborative responses to issues of common concern, ultimately supporting the Commission's commitment to effective and contemporary regulation.

Memoranda of Understanding

The Commission has in place a Memorandum of Understanding (MoU) with AUSTRAC to strengthen information sharing, cooperation and coordinated regulatory action to protect the integrity of Western Australia's gambling sector. The Commission also has an MoU with the Western Australia Police Force, which is currently under review. Additionally, the Commission is progressing a separate MoU with the Australian Communications and Media Authority (ACMA).

Through these partnerships, the Commission is better positioned to identify and respond to risks associated with money laundering, organised crime, unlawful gambling activities and other integrity threats. The arrangements support the timely exchange of intelligence and expertise, enabling a more collaborative approach to compliance, investigation and enforcement activities.

The review of the MoU with the WA Police Force and proposed MoU with ACMA reinforces a shared commitment to administering and enforcing gambling laws through cooperation and information sharing, helping safeguard the community from criminal activity and the infiltration of illicit funds into the gambling industry. Similarly, engagement with AUSTRAC enhances the Commission's ability to monitor emerging financial crime risks and align regulatory responses with national anti-money laundering and counter-terrorism financing objectives. Together, these partnerships reinforce the Commission's risk-based regulatory approach and contribute to maintaining a safe, lawful and transparent gambling environment in Western Australia.

Submission to the Australian Communications and Media Authority

During 2025–26, the Commission contributed to the ACMA's 2026–27 Compliance and Enforcement Priorities, demonstrating its ongoing engagement with national regulatory bodies and commitment to collaborative policy development. In its submission, the Commission highlighted gambling harm minimisation as a priority issue of significant public interest, emphasising the need for strengthened consumer protections in an evolving digital environment. The submission also draws attention to the risks posed by targeted advertising, illegal offshore operators, and emerging technologies such as cryptocurrency, all of which can increase exposure to harm and undermine regulatory effectiveness.

The Commission's recommendations focused on enhancing proactive, data-driven regulatory approaches, strengthening cross-border enforcement, and improving consumer safeguards for vulnerable cohorts. Overall, the submission underscores the Commission's commitment to reducing gambling harm through evidence-based policy, continuous regulatory improvement, and active participation in national reform efforts.

Progress on PCRC recommendations

Significant progress has been made in implementing the PCRC reform program, with most recommendations now addressed and the focus increasingly shifting from implementation to maintenance and continuous improvement. Reforms have included the adoption of a more risk-based approach to regulation, improved transparency in decision-making, clearer guidance for industry participants, and closer alignment between the Commission and the GWR Division to support a coordinated approach across operational policy, and compliance functions. Progress has also been made in strengthening harm minimisation measures and enhancing the use of data to inform regulatory decision-making.

With the majority of reform activities now complete, the focus moving forward is on embedding reforms within business-as-usual operations, ensuring they remain effective and continue to deliver their intended outcomes over time. This includes maintaining and refining risk-based and intelligence-led regulatory practices, building organisational capability, improving data systems and performance measurement, and continuing engagement with stakeholders.

Review of GWC Outcome Based Management Framework

The Commission is reviewing its Outcome Based Management (OBM) Framework to ensure it continues to support effective performance reporting as the organisation evolves. Since the establishment of the Office of the GWC and the GWR Division, the scope and maturity of regulatory operations have grown significantly. The review has provided an opportunity to assess whether the existing framework remains the most appropriate mechanism for capturing and reporting the breadth of the Commission's activities and outcomes. To inform this work, engagement has been undertaken across operational teams, senior leadership and the Commission to identify future reporting needs and opportunities to strengthen alignment between strategic objectives, regulatory activities and performance measures.

Work is continuing to finalise a refreshed performance framework that better reflects the Commission's current operating environment and regulatory responsibilities.

Gambling harm

Research and evidence-based policy development have become an increasing area of focus for the Commission as part of its commitment to understanding and responding to gambling-related harm. To support this work, the Commission has published its research priorities, providing greater transparency about areas of interest and encouraging collaboration with academic institutions and researchers. A dedicated Research Officer has also been engaged to strengthen the Commission's capability to identify, procure and undertake research that informs regulatory policy, harm minimisation initiatives and evidence-based decision making.

The Commission has broadened its engagement with the gambling harm research community to build stronger connections between research, policy and regulation. This has included commissioning Western Australian Gambling Prevalence research through the Bankwest Curtin Economics Centre, engagement with researchers and specialists undertaking research into gambling addiction and related harms. These partnerships are helping to increase awareness of emerging issues, identify opportunities for collaboration and ensuring the Commission has access to contemporary evidence to support its ongoing work to minimise gambling-related harm across Western Australia.

Report on Operations

The Commission, supported by department officers, provided regulatory services for the community of WA during the year. This included licensing, compliance and enforcement, and strategic regulatory activities. This section highlights the operational activities performed by the Commission during 2025–26.

Casino Gaming

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

- licensing of casino key employees and casino employees;
- probity related assessments and approvals of key persons and entities
- undertaking compliance activities such as audits, inspections and investigations
- setting policy;
- approval of upgrades to existing and new casino games, gaming equipment and casino management systems;
- issuing directions to the casino licensee about the management and operations of the casino; and
- considering proposed amendments to the rules of authorised casino games and casino procedural and operating manuals.

In addition, the Commission also has broader regulatory responsibilities related to the casino and resort complex in providing recommendations to

the Minister for Racing and Gaming in accordance with clause 25 of Schedule 1 in the CBIA Act and section 21F(1a) of the CCA.

Licensing of casino employees

All staff involved in, or supporting, gaming operations at the casino must be licensed under the Casino Control (Burswood Island) (Licensing of Employees) Regulations 1985. The Commission determines applications for casino employee licences which are required to be renewed every five years. In 2025–26, 313 casino key employee and casino employee licence applications were determined, compared to 399 in 2024–25 and 434 in 2023–24.

While application determinations measure licensing activity during the year, Table 4 shows the number of active licences at 30 June. At 30 June 2026, there were 1,294 active licences, down from 1,468 at 30 June 2025.

Table 4: Number of active casino key employee and casino employee licences at 30 June for the years 2021–22 to 2025–26.

Number licensed	2021–22	2022–23	2023–24	2024–25	2025–26
Casino key employee ¹	559	601	499	434	374
Casino employee	1,561	1,433	1,120	1,034	924
Total	2,120	2,034	1,619	1,468	1,294

¹ Defined in section 3 of the CCA.

Automatic Mutual Recognition

The national Automatic Mutual Recognition scheme is designed to improve mobility of occupational licences and registrations. Occupational licences included in the scheme include casino employees, bookmakers and gaming equipment suppliers. To be eligible to work in Western Australia under the scheme, a person must be licensed in their home state, only working temporarily in WA and must provide notice to the local registration authority (the Commission) before commencing work. No fee is payable. During 2025–26 there were 122 notifications for casino employees received, slightly up from 111 in 2024–25.

Investigations, Compliance and Enforcement

To carry out these functions, the Commission appoints authorised officers sourced from the department, who undertake audit, inspection and investigation activities to ensure compliance with legislative and regulatory obligations.

During 2025–26, a total of 7,334 audits, inspections, assessments, and investigations were conducted on behalf of the Commission in relation to casino operations. In the same period, 19 infringement notices and 56 caution notices were issued to patrons for breaches of legislative requirements at the Perth Casino. Additionally, 106 submissions relating to casino operations were provided to the Commission for consideration, covering matters such as investigations, compliance outcomes, approvals of regulatory instruments, licensing, and probity assessments.

Perth Casino – Audit and Inspection Compliance Operation

A planned casino compliance operation was undertaken at the Perth Casino on Good Friday in 2026 to conduct a range of audits and inspections of the EGMs, table gaming equipment and other casino operational activities. Good Friday is unique in that it is one of two days per year when the casino's main gaming floor is closed to the public from 3am to 12pm. Accordingly, the closure presented an opportunity to conduct a wide range of compliance audits and inspections.



Regulatory Instruments

Pursuant to section 24 of the CCA, the Commission may issue Directions in relation to the organisation, management, control, and use of the casino, including the conduct and oversight of gaming operations. There are two approved manuals under section 24A of the CCA. During the year the Commission considered and approved amendments to the 'Casino Manual (Operations)', which outlines procedures for the operation of the casino, and the 'Casino Manual (Games Procedures)', which governs the conduct of table games.

Amendments to these approved manuals may arise in response to Directions issued by the Commission or through the casino licensee's ongoing review of procedures to ensure they remain current and effective in strengthening operational practices. Regulation 5 of the Casino Control Regulations 1999 prescribes the matters that must be addressed in these manuals. In addition, section 22 of the CCA empowers the Commission to declare authorised games for play at the casino and to issue Directions to amend the rules of any authorised game.

During the reporting period, 106 regulatory matters related to Casino gaming were considered by the Commission including:

9

Amendments to the Burswood Casino – Directions were issued

1

Amendment to the casino licensed gaming area was approved by the Minister for Racing and Gaming and gazetted

5

Recommendations were made to the Minister for lessees as a 'person' to whom the casino licensee may dispose of part of the casino complex (via a lease) in accordance with clause 25 of Schedule 1 in the CBIA Act and section 21F(1a) of the CCA

1

Submission was considered related to a Proposed Controlled Contract in accordance with Part VA of the CCA

1

New table game, Crapless Craps, was gazetted and declared as an authorised game and endorsed the Approved Rules of the Game

28

Alterations to the Approved Rules for Authorised Games (various) across 16 submissions were endorsed

9

New game types for EGMs were approved

2

Software updates for regulated IT systems were approved

6

New hardware requests for gaming equipment were approved

6

Submissions to amend the Casino Manual (Operations) covering 37 reviews of individual sections were endorsed, and

7

Submissions to amend the Casino Manual (Games Procedures) covering 13 reviews of individual sections were endorsed

Casino Revenue and Tax Verification

The casino licensee is required to pay casino tax to the State Treasurer within eight days of the end of each month. Revenue generated from gambling activities conducted by the licensee is subject to taxation, with rates varying according to the type of gaming activity.

The collection of casino revenue and the subsequent payment of casino tax are governed by legislative requirements and Commission-approved procedures. Audit and inspection programs are undertaken to verify the accuracy of revenue recording and calculation, and to ensure the casino licensee's ongoing compliance with approved rules and procedures.

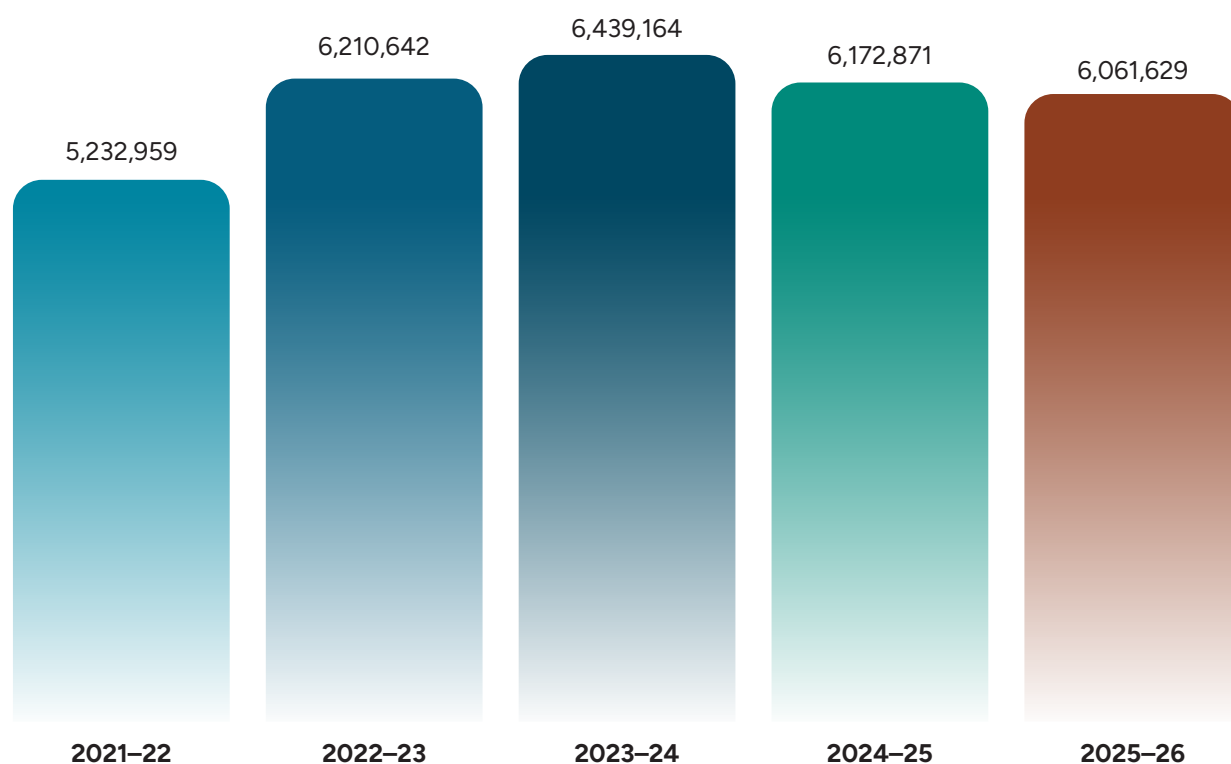
In 2025–26, casino taxable revenue of approximately \$560 million was generated, resulting in casino tax of approximately \$64 million being paid to the State.

Casino Statistics

At 30 June 2026, there were 172 active gaming tables and 1,169 active/enabled EGMs. The casino licensee has approval to operate a maximum of 350 table games, and 2,500 EGMs. The casino licensee can adjust its offering of active tables and machines as required, however the active/enabled games must, at no time exceed the approved number.

In 2025–26, 6.1 million people attended the Perth Casino compared to 6.2 million in 2024–25. Figure 1 shows annual casino attendance figures for the period 2021–22 to 2025–26.

Figure 1: Casino attendance figures from 2021–22 to 2025–26.



Community Gaming

Section 51 of the GWC Act requires the Commission to be satisfied that permitted gaming is not promoted or conducted for private gain or any commercial undertaking, and that proceeds, after deduction of proper expenses and prizes, are used for the approved community purpose. Officers from the department act on behalf of the Commission to assess and determine applications made under the relevant legislation. This process may result in either the approval or refusal of applications and, where appropriate, the issuing of the required certificate or permit.

Where an individual is involved in the conduct of community gaming activities for reward, they are required to hold a Gaming Operator's Certificate. Maintaining the integrity of gaming operators is critical to the proper conduct of community gaming. Accordingly, applicants must undergo probity assessments and demonstrate that they possess the necessary skills and suitability to work in the gaming industry.

Community Gaming Approvals

In 2025–26, a total of 1,883 community gaming permits were approved. Additionally, 184 certificates were issued across various areas of gaming activity, including the approval of premises to allow gaming to take place. Table 5 provides a five-year summary of the total number of gaming permits and certificates issued by the Commission. While there are fluctuations within the categories, the total number of gaming applications remained stable over the period.

Table 5: Number of gaming permits/certificates issued in 2021–22 to 2025–26

Number of gaming permits/ certificates issued	2021–22	2022–23	2023–24	2024–25	2025–26
Bingo permit	207	210	143	169	166
Continuing lottery permit	115	115	105	106	96
Gaming function permit	378	417	486	525	492
Standard lottery permit	753	762	813	760	898
Calcutta permit	42	35	43	39	44
Two-up permit	40	46	37	44	49
Video lottery terminal permit	223	194	195	179	138
Total	1,758	1,779	1,822	1,822	1,883
Class of gaming equipment certificate	0	12	11	12	13
Item of gaming equipment certificate	0	0	0	0	0
Approval of premises certificate	65	70	155	88	104
Gaming operator's certificate	32	44	38	39	61
Supplier's certificate	5	3	16	5	6
Total	102	129	220	144	184

During 2025–26, permitted community gaming activities conducted across Western Australia generated gross proceeds of approximately \$119.2 million. After accounting for costs associated with conducting gaming events and activities, approximately \$55.2 million was raised for the benefit of community organisations. These funds supported a broad range of community purposes, including sporting, social, political, literary, artistic, scientific, benevolent and charitable activities throughout Western Australia.

Standard lotteries remained the primary source of funds raised through community gaming. A total of 898 permits were issued during the year, generating approximately \$86.6 million in gross proceeds and \$50.9 million in net returns to community organisations. Further information on gross and net proceeds by permit type for 2025–26, together with comparative figures for prior years, is provided in Table 6.

Table 6 provides further detail on gross and net revenue raised by permit holders in 2025–26, along with comparative data for the previous four financial years.

Table 6: Summary of the gross and net revenue generated from community gaming permit holder activities in 2022–23 to 2025–26.

	2021–22		2022–23		2023–24		2024–25		2025–26	
	GROSS	NET	GROSS	NET	GROSS	NET	GROSS	NET	GROSS	NET
Bingo	\$5,955,316	\$824,496	\$6,234,897	\$847,192	\$6,783,955	\$951,412	\$7,715,416	\$1,189,143	\$8,446,103	\$1,102,172
Continuing lottery	\$3,653,711	\$719,333	\$3,246,104	\$737,792	\$4,327,921	\$899,809	\$3,768,052	\$765,368	\$4,507,268	\$1,149,776
Gaming functions	\$7,095,084	\$619,166	\$10,437,606	\$885,777	\$9,681,938	\$803,894	\$12,916,744	\$1,236,921	\$15,122,965	\$1,574,608
Standard lottery	\$83,808,762	\$53,267,024	\$88,292,640	\$52,380,698	\$79,098,341	\$45,165,324	\$80,812,741	\$49,241,006	\$86,612,679	\$50,868,927
Calcutta	\$827,828	\$172,292	\$528,644	\$89,090	\$601,043	\$97,527	\$681,160	\$123,121	\$610,383	\$114,934
Two-up	\$58,120	\$22,075	\$53,081	\$20,067	\$54,475	\$20,733	\$60,473	\$24,732	\$72,089	\$27,400
Video lottery terminals	\$3,776,574	\$377,657	\$3,578,326	\$357,833	\$3,494,974	\$349,497	\$3,216,143	\$321,614	\$3,792,574	\$379,257
Total	\$105,175,393	\$56,002,044	\$112,371,298	\$55,318,448	\$104,042,646	\$48,288,196	\$109,170,729	\$52,901,905	\$119,164,061	\$55,217,075

Note: Community gaming return figures for 2025–26 have been revised to reflect updates to the reporting methodology. Historical data has been recalculated to support year-on-year comparison.

Investigations, Compliance and Enforcement

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

- audits, inspections and investigations of permitted gaming events, and subsequent financial returns relating to permitted gaming activities; and
- investigation of suspected misconduct in response to complaints and intelligence holdings.

The audit and inspection program enforces the provisions of the GWC Act as well as associated regulations. It ensures that adequate controls are in place to maintain compliance with legislative requirements and to monitor the ongoing effectiveness of those controls. During the year, a total of 289 audits, inspections, assessments and investigations were undertaken on behalf of the Commission related to community gaming.

In addition, under a service arrangement with Lotterywest, 1,093 audits were undertaken relating to the verification of Lotterywest functions for all Lotto, Set For Life, and Cash 3 draws.

In 2025–26, the Commission considered 31 submissions related to community gaming. These include suppliers or clubs seeking a permit in certain circumstances and licensing for special events. During this period 22 Caution Notices were issued for non-compliance with the legislative requirements.

Regulatory considerations

The Commission approved the new 'Video Lottery Terminal (VLT) Specifications and Standards', version 3.0 on 24 June 2026 and takes effect on 1 August 2026. The new Standards replace version 2.02, which was approved in May 2007. The amendments provide for the use of note acceptors, as well as to incorporate contemporary updates including consumer protection controls to reflect the Commission's focus on minimising harm from gambling and improved security requirements.

Wagering

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

Licensing of Directors and Key Employees

The Commission is responsible for licensing RWWA directors and key employees in accordance with the RWWA Act. Table 7 provides a five-year summary of the total number of licences active at 30 June each year. In 2025–26, RWWA had a total of 79 licensed personnel, comprising 70 licensed key employees and 9 licensed directors.

Table 7: Number of active licences at 30 June each year for directors and key employees at RWWA for the years 2021–22 to 2025–26.

Number licensed	2021–22	2022–23	2023–24	2024–25	2025–26
Key employees	80	84	70	67	70
Directors	11	11	10	10	9
Total	91	95	80	77	79

Licensing of Bookmaker Operations

Managers and employees of bookmakers are required to be licensed in accordance with the BCA. Table 8 provides a five year summary of the total number of active licences under the BCA per financial year.

During 2025–26, the number of active bookmakers operating in Western Australia decreased from 19 to 16 following the surrender of three bookmaker licences.

Table 8: Number of active licences at 30 June each year for bookmakers for the years 2021–22 to 2025–26.

Number licensed	2021–22	2022–23	2023–24	2024–25	2025–26
Bookmaker's licence	22	22	22	19	16
Bookmaker's manager licence	1	4	5	5	4
Bookmaker's employee licence	13	23	33	44	41

Investigation, Compliance and Enforcement

The Commission's compliance and investigation functions ensure the integrity of the wagering industry. The Commission appoints authorised officers, sourced from the department, to conduct a range of functions related to wagering including:

- audits, inspections and investigations relating to licensed and unlawful wagering activities;
- investigation of suspected misconduct in response to complaints and intelligence holdings;
- inspection of race day licensed bookmaking activities; and
- compliance and risk-assessment activity across RWWA's gambling operations including the WA TAB retail network and TABtouch online wagering platform.

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

In line with the Commission's intelligence driven, risk-based approach to regulation, the Comprehensive Assessment of Regulated Entities (CARE) Program was launched in July 2025. The CARE program provides a targeted and tailored approach for various wagering and community gaming sub-sectors. It is designed to deepen the understanding of regulated entities' business activities, risk exposure and existing controls.

The CARE-TAB inspection program strengthens the existing TAB inspection program through the collection of key metrics measuring risk and controls relating to gambling harm, financial crime and retail staff compliance. Since July 2025, 175 CARE-TAB assessments have been completed across Western Australia.

In addition to CARE-TAB inspections, 74 audits, inspections, assessments, and investigations were undertaken on behalf of the Commission related to wagering. In 2025–26, the Commission considered 16 submissions related to the wagering industry including matters involving bookmakers' activities and wagering activities requiring Commission approval.

Regulatory notification and considerations

The Commission reviews, considers and determines applications for various regulatory approvals which take into account the integrity of gambling whilst considering gambling harm.

During 2025–26, the Commission considered six submissions related to the establishment of WA TABs from RWWA in accordance with section 52 of the RWWA Act.

Commission Revenue

The Commission receives revenue from fees and charges relating to applications, licence fees and gaming levies collected for bingo, continuing lottery, and video lottery terminals. In 2025–26, fees for licensing activities (excluding casino employee licensing) amounted to \$1,009,823. Table 9 provides a five-year summary of the Commission's revenue raised from these fees and charges.

Table 9: Summary of the Commission's revenue raised through fees and charges for licences, certificates, permits and levies from 2021–22 to 2025–26.

	2021–22	2022–23	2023–24	2024–25	2025–26
Bingo	\$64,932	\$71,162	\$73,186	\$80,808	\$88,905
Continuing lottery	\$42,175	\$41,678	\$47,393	\$42,802	\$48,533
Gaming	\$439,892	\$484,675	\$569,212	\$682,339	\$637,806
Class/item of gaming equipment	Nil	\$1,304	\$1,364	\$1,536	\$1,716
Standard lottery (including Calcutta)	\$88,082	\$89,131	\$84,371	\$86,896	\$106,452
Two-up	\$18,342	\$21,548	\$19,924	\$22,455	\$24,186
Operator's certificate	\$6,459	\$10,375	\$10,491	\$11,593	\$17,257
Supplier's certificate	\$2,712	\$1,057	\$3,473	\$2,892	\$2,573
Video lottery terminals	\$46,036	\$43,342	\$42,998	\$39,528	\$44,240
Approved premises	\$5,273	\$5,096	\$11,881	\$6,909	\$7,762
Bookmaker/Totalisator	\$24,251	\$24,217	\$21,799	\$22,237	\$21,342
Bookmaker manager/employee	\$213	\$861	\$765	\$463	\$108
RWWA Director/Key employee	\$4,885	\$4,358	\$8,467	\$6,449	\$8,944
Total	\$742,252	\$798,802	\$895,324	\$1,006,907	\$1,009,823¹

¹ Figures may not add due to rounding



Significant issues impacting the Commission

Current and emerging issues and trends

During 2025–26, the Commission continued to operate in an environment characterised by rapid change across the gambling sector, ongoing reform activity and increasing community expectations. While progress has been made in strengthening the Commission’s regulatory framework, a number of strategic risks remain elevated due to factors outside the Commission’s direct control and the evolving nature of the sector.

A key strategic challenge is the rapid growth of online gaming and wagering products, including gambling-like features such as loot boxes and emerging digital technologies that fall outside existing State regulatory frameworks. The borderless nature of online gambling, combined with increasing accessibility and evolving methods of consumer engagement, continues to present significant risks to effective regulation and harm minimisation. The Commission is working with national partners and advocating for legislative and regulatory reforms to address these challenges.

The Commission has also identified the need for contemporary and harmonised gambling legislation as a continuing strategic issue. Significant effort is being directed towards supporting gambling law reform, implementing recent legislative changes and contributing to the development of future reforms that strengthen regulatory powers and improve regulatory effectiveness.

Reducing gambling-related harm remains a central focus. Risks associated with limited research, lack of community awareness and rapidly evolving gambling products have reinforced the importance of evidence-based policy development, stakeholder engagement and targeted harm-minimisation initiatives. The Commission continues to strengthen its research capability and work with government, industry and community stakeholders to better understand and respond to gambling harm in Western Australia.

Maintaining compliance across the gambling sector remains a significant area of focus, particularly as the Perth Casino continues to embed reforms arising from the PCRC. Ongoing assurance activities, enhanced intelligence capabilities, strengthened information-sharing arrangements and a more proactive compliance and enforcement approach are supporting the Commission’s efforts to ensure regulated entities meet their obligations and that remediation outcomes remain effective over time.

The Commission also continues to monitor organisational risks relating to capability, resourcing and work health and safety. As regulatory responsibilities expand, maintaining specialist expertise, access to intelligence and analytical capability, and effective support arrangements remains critical to delivering contemporary, risk-based regulation. The Commission’s ongoing organisational development initiatives are designed to strengthen capability, governance and long-term regulatory effectiveness.

Environmental, Social and Governance (ESG) considerations continue to influence the Commission’s regulatory approach and strategic priorities. Its role in regulating gambling activities places significant emphasis on social and governance outcomes, particularly the prevention of gambling-related harm, the integrity of regulated industries, and the promotion of transparent and accountable decision-making. Through its focus on harm minimisation, intelligence-led regulation, compliance and enforcement, and strengthened governance arrangements, the Commission seeks to support a gambling sector that operates in a manner consistent with broader community expectations and public interest outcomes.

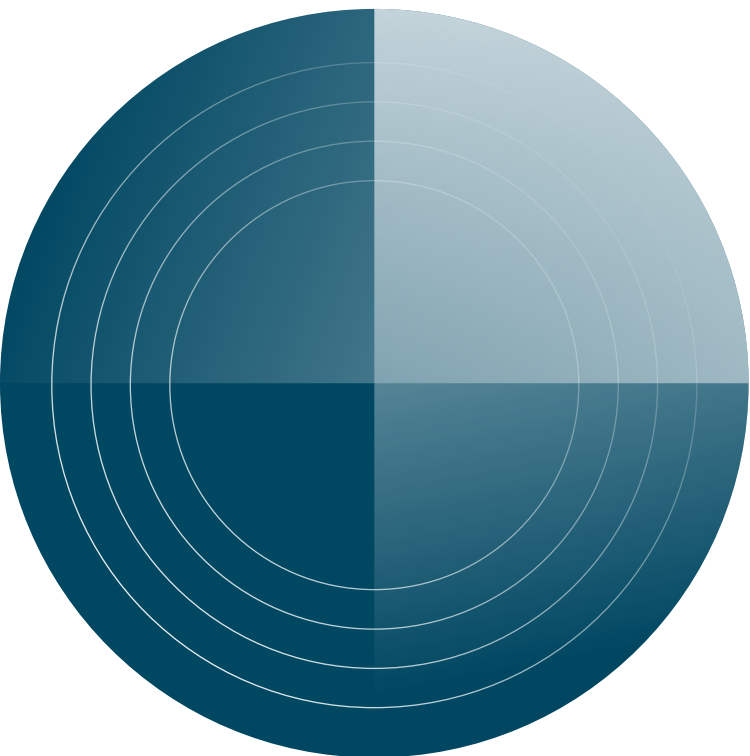
Outlook

The coming year is expected to bring continued growth in the complexity of the gambling sector, requiring the Commission to respond to emerging risks, technological developments and evolving stakeholder expectations.

Key issues such as gambling harm, financial crime, integrity risks, and the increasing focus on ESG are interconnected and require coordinated, forward-looking regulatory responses. Maintaining public confidence and ensuring a well-regulated, sustainable gambling environment will remain central to the Commission's work.

Changes in written law

There were no changes in written law affecting the Commission in 2025–26.





Disclosures and legal compliance



Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Gaming and Wagering Commission of Western Australia

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

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

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Commission for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Commission for the financial statements

The Commission is responsible for:

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

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

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

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The Commission's responsibilities

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

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Commission for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Commission for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Commission's responsibilities for the key performance indicators

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

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

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 Commission's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

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

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

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

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

Other information

The Commission is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, 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 Commission for the year ended 30 June 2026 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Commission to confirm the information contained in the website version.



Nayna Raniga
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
7 September 2026

Financial Statements

Certification of financial statements

For the financial year ended 30 June 2026

The accompanying financial statements of the Agency 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 2026 and the financial position as at 30 June 2026.

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



Ms Gabriella Whitehurst
Chief Finance Officer

Gaming and Wagering
Commission

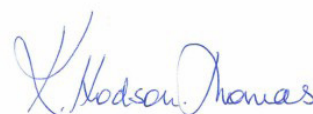
3 September 2026



Mr Gary Dreiberger APM
Chairperson

Gaming and Wagering
Commission

3 September 2026



Ms Katie Hodson-Thomas
Deputy Chairperson

Gaming and Wagering
Commission

3 September 2026

Statement of comprehensive income

For the year ended 30 June 2026

	Notes	2026 \$	2025 \$
Cost of services			
Expenses			
Commission member's remuneration	2.1	703,671	476,101
Expenses related to restricted cash and special purpose accounts	2.3	-	50,849,482
Services and contract fees	2.2	9,942,136	11,120,588
Depreciation and amortisation	4.1	7,015	4,275
Total cost of services		10,652,822	62,450,446
Income			
User charges and fees	3.2	13,846,068	13,415,741
Revenue related to restricted cash and special purpose accounts	3.3	-	49,035,468
Total income		13,846,068	62,451,209
Net cost of services		(3,193,246)	(763)
Income from State Government			
Sports wagering account	3.1	-	4,200,000
Resources received	3.1	103,837	118,117
Interest income	3.1	654,163	410,394
Recoups for services provided	3.1	1,726,620	476,684
Total income from State Government		2,484,620	5,205,195
Surplus for the period		5,677,866	5,205,958
Total comprehensive income for the period		5,677,866	5,205,958

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

Statement of financial position

As at 30 June 2026

	Notes	2026 \$	2025 \$
Assets			
Current assets			
Cash and cash equivalents	6.1	16,985,622	9,510,667
Restricted cash and cash equivalents	6.1	-	116,713
Receivables	5.1	1,119,351	150,497
Contract assets	5.2	3,184,036	6,168,514
Other assets	5.4	19,917	18,969
Total current assets		21,308,926	15,965,360
Non-current assets			
Property, plant and equipment	4.1	23,697	30,712
Total non-current assets		23,697	30,712
Total assets		21,332,623	15,996,072
Liabilities			
Current liabilities			
Payables	5.3	1,968,383	2,192,984
Total current liabilities		1,968,383	2,192,984
Total liabilities		1,968,383	2,192,984
Net assets		19,364,240	13,803,088
Equity			
Contributed equity		(10,910,218)	(10,793,504)
Accumulated surplus		30,274,458	24,596,592
Total equity		19,364,240	13,803,088

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

Statement of changes in equity

For the year ended 30 June 2026

	Notes	Contributed equity \$	Accumulated surplus/ (deficit) \$	Total equity \$
Balance at 1 July 2024		-	19,390,634	19,390,634
Surplus/(deficit)		-	5,205,958	5,205,958
Other comprehensive income		-	-	-
Total comprehensive income for the period		-	5,205,958	5,205,958
<i>Transactions with owners in their capacity as owners:</i>				
Distributions to owners	8.6, 8.7	(10,793,504)	-	(10,793,504)
Balance at 30 June 2025		(10,793,504)	24,596,592	13,803,088
Balance at 1 July 2025		(10,793,504)	24,596,592	13,803,088
Surplus/(deficit)		-	5,677,866	5,677,866
Other comprehensive income		-	-	-
Total comprehensive income for the period		-	5,677,866	5,677,866
<i>Transactions with owners in their capacity as owners:</i>				
Distributions to owners	8.6, 8.7	(116,714)	-	(116,714)
Total		(116,714)	-	(116,714)
Balance at 30 June 2026		(10,910,218)	30,274,458	19,364,240

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2026

	Notes	2026 \$	2025 \$
Cash flows from State Government			
Sports wagering account		-	4,200,000
Interest received		577,309	397,767
Net cash provided by State Government		577,309	4,597,767
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Commission members' remuneration		(721,773)	(467,731)
Payments related to restricted cash and special purpose accounts		-	(61,321,072)
Services and contract fees		(10,950,438)	(8,796,755)
GST payments on purchases		(330,755)	(1,153,389)
GST Payments to taxation authority		(110,840)	(6,508,897)
Receipts			
User charges and fees		18,558,549	10,526,968
Receipts related to restricted cash and special purpose accounts		-	58,487,328
GST receipts on sales		201,445	5,848,353
GST receipts from taxation authority		251,458	1,625,090
Net cash (used in) operating activities		6,897,646	(1,760,105)
Cash flows from investing activities			
Payments			
Purchase of non-current physical assets		-	(34,987)
Net cash (used in) investing activities		-	(34,987)
Cash flows from financing activities			
Payments			
Equity transfer	8.6, 8.7	(116,713)	(10,743,505)
Net cash (used in) financing activities		(116,713)	(10,743,505)
Net increase in cash and cash equivalents		7,358,242	(7,940,830)
Cash and cash equivalents at the beginning of the period		9,627,380	17,568,210
Adjustment for the reclassification of accrued salaries account		-	-
Cash and cash equivalents at the end of the period	6.1	16,985,622	9,627,380

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

Notes to the Financial Statements

1. Basis of Preparation

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

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

These annual financial statements were authorised for issue by the Accountable Authority of the Commission on 3 September 2026.

Statement of compliance

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

The FMA and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements.

Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designed as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions.

Capital appropriations have been designated as contributions by owners by TI 8 – Requirements 8.1(i) and have been credited directly to Contributed Equity.

1. Basis of Preparation (continued)

Accounting for Goods and Services Tax (GST)

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

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

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

Comparative information

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

Judgement and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented.

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

Services Performed by the Department of Local Government, Industry Regulation and Safety

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

Recoups from the Commission to LGIRS are generally made on a monthly basis. Due to the Public Sector Reform, the Commission and LGIRS took several months to establish a new recoup methodology. Once a methodology was agreed in March 2026, a year to date payment was made and the recoups continued to be paid on a monthly basis.

2. Use of our funding

Expenses incurred in the delivery of services

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

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

2.1 Commission members' expenses

	2026 \$	2025 \$
Employee benefits	627,700	426,950
Superannuation - defined contribution plans	75,971	49,151
Total Commission members' remuneration	703,671	476,101

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

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

Further details of Commission members' compensations are disclosed in note 8.2.

2.2 Services and contract fees

	2026 \$	2025 \$
Professional services	9,391,329	10,270,784
Audit fees	131,618	120,750
Consumables	14,646	61,625
Conference / seminar	72,022	67,092
Advertising	1,299	7,002
Bank fees and charges	7,177	6,790
Other operating expenses	324,045	586,545
Total services and contract fees	9,942,136	11,120,588

2. Use of our funding (continued)

2.2 Services and contract fees (continued)

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

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

Other operating expenses generally represent the day-to-day running costs incurred in normal operations, including probity and investigation costs.

2.3 Expenses related to restricted cash and special purpose accounts

	2026 \$	2025 \$
Sports Wagering Account	-	1,721,012
Total grant payments	-	1,721,012
Racing Bets Levy payment to Racing and Wagering Western Australia (RWWA)	-	48,885,861
RBL administration fee	-	241,117
Other services and contract fees - relates to restricted cash and special purpose accounts (a)	-	1,492
Total expenses related to restricted cash and special purpose accounts	-	50,849,482

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

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

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

3. Our funding sources

How we obtain our funding

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

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

3.1 Income from State Government

	2026 \$	2025 \$
Sports Wagering Account	-	4,200,000
Income services received free of charge	103,837	118,117
Interest income	654,163	410,394
Recoups for services provided (a)	1,726,620	476,684
Total income from State Government	2,484,620	5,205,195

The Sports Wagering Account received appropriation from the Department of Treasury (2026: \$0, 2025: \$4.2 million) which is recognised as income at the fair value of consideration received in the period in which the Commission gains control of the appropriated funds. The Commission gains control of the appropriated funds at the time those funds are deposited in the bank account. The Commission transferred to the Department in the 2025 financial year the Sports Wagering Account following the GLA Act. The Commission no longer holds any special purpose accounts.

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

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

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

Following review and approval by the Commission and Minister, the RWWA regulatory fee for the 2024–25 financial year was amended to nil. No revenue for the regulation of RWWA has been recognised for the 2024–25 financial year. The Commission and the Minister recommenced issuing the RWWA regulatory fee in 2025–26 for \$1.48 m.

3. Our funding sources (continued)

3.2 User fees and charges and sales

	2026 \$	2025 \$
Casino gaming licence fee	12,736,141	12,337,029
Application / licences permits	941,094	928,751
Returns / levies	165,833	146,877
Other	3,000	3,084
Total user fees and charges	13,846,068	13,415,741

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

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

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

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

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

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

3.3 Revenue related to restricted cash and special purpose accounts

	2026 \$	2025 \$
Contributions (a)	-	303,926
Racing Bets Levy - revenue	-	48,515,271
Interest income - relates to restricted cash and special purpose accounts	-	216,271
Total revenue related to restricted cash and special purpose accounts	-	49,035,468

(a) Contributions include funding relating to restricted cash; Gaming Community Trust Fund (2026: \$0, 2025:\$126,985), and Sports Wagering Account (2026: \$0; 2025: \$176,941).

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

Refer Note 8.6 for revenue in relation to the Racing Bets Levy received under section 14A of the BCA. Refer to note 2.3 for changes to the GLA Act.

4. Key assets

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

	Notes	
Property, plant and equipment	4.1	
	Office Equipment	Total
Year ended 30 June 2026	\$	\$
1 July 2025		
Gross carrying amount	34,987	34,987
Accumulated depreciation	(4,275)	(4,275)
Carrying amount at start of period	30,712	30,712
Depreciation	(7,015)	(7,015)
Carrying amount at end of period 2026	23,697	23,697
Gross carrying amount	34,987	34,987
Accumulated depreciation	(11,290)	(11,290)

Initial recognition

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

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

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

As at 30 June 2026, there were no indications of impairment to property, plant and equipment.

Subsequent measurement

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

Useful lives

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

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

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

4. Key assets (continued)

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

Asset	Useful Life
Office equipment	5 to 20 years

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

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

5. Other assets and liabilities

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

	Notes
Receivables	5.1
Contract assets	5.2
Payables	5.3
Other assets	5.4

5.1 Receivables

	2026 \$	2025 \$
Current		
Trade receivables	-	-
Other receivables	-	7,502
Accrued revenue	199,996	120,384
GST receivable	919,355	22,611
Total current	1,119,351	150,497
Total receivables	1,119,351	150,497

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

5. Other assets and liabilities (continued)

5.2 Contract assets

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

	2026 \$	2025 \$
Reconciliation of changes in contract assets		
Opening balance	6,168,514	3,000,000
Additions	12,736,142	12,337,028
Revenue recognised in the reporting period	(15,720,620)	(9,168,514)
Balance at the end of the period	3,184,036	6,168,514

Refer note 9.1.2 for explanatory statements.

5.3 Payables

	2026 \$	2025 \$
Current		
Trade payables	-	7,057
Other payables (a)	1,968,383	2,185,927
Total current	1,968,383	2,192,984
Total payables at end of period	1,968,383	2,192,984

(a) Current year balance relates to LGIRS and other suppliers as at 30 June 2026. Prior year balance relates to DLGSC and other suppliers as at 30 June 2025.

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

Refer note 9.1.2 for explanatory statements.

5.4 Other assets

	2026 \$	2025 \$
Current		
Prepayments	19,917	18,969
Total Current	19,917	18,969
Non-Current		
Prepayments	-	-
Total Non-Current	-	-
Total other assets at end of period	19,917	18,969

(a) The prepayments balance relates to goods and services paid which will be received in the future.

6. Financing

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

	Notes
Cash and cash equivalents	6.1

6.1 Cash and cash equivalents

	2026 \$	2025 \$
Cash and cash equivalents	16,985,622	9,510,667
Restricted cash and cash equivalents	-	116,713
Balance at end of period	16,985,622	9,627,380

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash at bank. Refer note 9.1.2 for explanatory statements.

7. Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets & liabilities	7.2

7.1 Financial instruments

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

	2026 \$	2025 \$
Financial assets		
Cash and cash equivalents	16,985,622	9,510,667
Restricted cash and cash equivalents	-	116,713
Financial assets at amortised costs (a)	199,996	127,886
Total Financial assets	17,185,618	9,755,266
Financial liabilities		
Financial liabilities at amortised costs (b)	1,968,382	2,192,984
Total Financial liabilities	1,968,382	2,192,984

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

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

Refer note 9.1.2 for explanatory statements.

7.2 Commitments, contingent assets and liabilities

The Commission is not aware of any commitments, contingent assets and contingent liabilities as at the end of the reporting period (2025: nil).

8. Other disclosures

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

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

8.1 Events occurring after the end of the reporting period

There were no events occurring after 30 June 2026.

8.2 Key management personnel

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

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

Compensation band of Commission Members of the Commission

Compensation Band \$	2026	2025
200,000 - 250,000	1	-
200,000 - 250,000	-	1
150,000 - 200,000	1	-
0 - 50,000	6	6
	\$	\$
Compensation of Members of the Commission (a)	719,867	476,101
Total compensation of Members of the Commission	719,867	476,101

8. Other disclosures (continued)

8.2 Key management personnel (continued)

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

Compensation band of Senior Officers of the Commission

Compensation Band \$	2026	2025
200,000 - 210,000	2	-
180,000 - 190,000	-	1
170,000 - 180,000	1	-
100,000 - 110,000	-	1
	\$	\$
Compensation of Senior Officers of the Commission (a)	591,239	292,710
Total compensation of Senior Officers of the Commission	591,239	292,710

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

8.3 Related party transactions

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

Related parties of the Commission include:

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

8. Other disclosures (continued)

8.3 Related party transactions (continued)

Significant transactions with Government-related entities

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

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

Significant transactions with other related entities

- Superannuation payments to GESB (Note 2.1).

Material transactions with other related parties

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

8.4 Related bodies

The Commission had no related bodies during the financial year (2025: nil).

8.5 Affiliated bodies

The Commission had no affiliated bodies during the financial year (2025: nil).

8. Other disclosures (continued)

8.6 Special purpose accounts

Gaming Community Trust Fund (a)

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

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

	2026 \$	2025 \$
Balance at start of period	-	373,379
Receipts	-	139,785
Payments	-	-
Equity transfer	-	(513,164)
Balance at end of period	-	-

Sports Wagering Account (a)

The Sports Wagering Account holds monies paid by Racing and Wagering Western Australia under section 104 of the RWWA Act 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 GWC Act.

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

	2026 \$	2025 \$
Balance at start of period	116,713	5,479,032
Receipts	-	4,578,258
Payments	(116,713)	(2,511,046)
Equity transfer	-	(7,429,531)
Balance at end of period	-	116,713

8. Other disclosures (continued)

8.6 Special Purpose Accounts (continued)

Racing Bets Levy Account (a)

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

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

	2026	2025
	\$	\$
Balance at start of period	-	537,106
Receipts	-	58,258,109
Payments	-	(58,795,215)
Balance at end of period	-	-

(a) Established under section 16(1)(b) of the FMA.

8.7 Restricted cash account

Problem Gambling Support Fund

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

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

	2026	2025
	\$	\$
Balance at start of period	-	2,739,185
Receipts	-	82,337
Payments	-	(20,713)
Equity transfer	-	(2,800,809)
Balance at end of period	-	-

8. Other disclosures (continued)

8.8 Security deposits

Security deposits

Security deposits represent security deposits received from bookmakers under Section 11E of the BCA, and under the GWC Act received from organisations conducting lotteries/raffles as a guarantee of the distribution of prizes, plus interest income.

	2026 \$	2025 \$
Balance at start of period	694,953	1,044,358
Receipts	14,730	54,610
Payments	(162,004)	(404,015)
Balance at end of period	547,679	694,953

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

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

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

8.9 Remuneration of auditors

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

	2026 \$	2025 \$
Auditing the accounts, financial statements controls, and key performance indicators	45,000	131,618

8. Other disclosures (continued)

8.10 Administered transactions

8.10.1 Video lottery terminals

	2026 \$	2025 \$
Video lottery terminals	85,333	72,363
	85,333	72,363

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

8.10.2 Continued lottery levy

	2026 \$	2025 \$
Continued lottery levy	101,824	88,778
	101,824	88,778

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

8.11 Supplementary financial information

(a) Write-offs

During the financial year, \$0 was written off the Commission's books under the authority of the Accountable Authority, the Minister or the Treasurer (2025: \$0).

9. Explanatory statements

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

	Notes
Explanatory statement for controlled operations	9.1

9.1 Explanatory statement (controlled operations)

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

All variances between annual estimates (original budget) and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following (as appropriate):

1) Estimate and actual results for the current year:

- Total cost of services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$17,209,094); and
- Total assets of the annual estimates for the Statement of financial position (i.e. 1% of \$14,702,303).

2) 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 \$62,450,446); and
- Total assets of the previous year for the Statement of financial position (i.e. 1% of \$15,996,072).



9. Explanatory statements (continued)

9.1 Explanatory statement (controlled operations) (continued)

9.1.1 Statement of comprehensive income variances

	Variance Notes	Estimate 2026 \$	Actual 2026 \$	Actual 2025 \$	Variance between actual and estimate \$	Variance between actual results for 2026 and 2025 \$
Expenses						
Commission members' remuneration		677,600	703,671	476,101	26,071	227,570
Expenses related to restricted cash and special purpose accounts	A	-	-	50,849,482	-	(50,849,482)
Service and contract fees	1, B	16,531,494	9,942,136	11,120,588	(6,589,358)	(1,178,452)
Depreciation and amortisation		-	7,015	4,275	7,015	2,740
Total cost of services		17,209,094	10,652,822	62,450,446	(6,556,272)	(51,797,624)
Income						
User charges and fees	2	14,167,946	13,846,068	13,415,741	(321,878)	430,327
Revenue related to restricted cash and special purpose accounts	C	-	-	49,035,468	-	(49,035,468)
Total Income		14,167,946	13,846,068	62,451,209	(321,878)	(48,605,141)
NET COST OF SERVICES		3,041,148	(3,193,246)	(763)	(6,234,394)	(3,192,483)

9. Explanatory statements (continued)

9.1 Explanatory statement (controlled operations) (continued)

9.1.1 Statement of comprehensive income variances (continued)

	Variance Notes	Estimate 2026 \$	Actual 2026 \$	Actual 2025 \$	Variance between actual and estimate \$	Variance between actual results for 2026 and 2025 \$
Income from State Government						
Sports wagering account	D	-	-	4,200,000	-	(4,200,000)
Resources received		-	103,837	118,117	103,837	(14,280)
Interest income	3	421,349	654,163	410,394	232,814	243,769
Recoups for services provided	E	1,723,155	1,726,620	476,684	3,465	1,249,936
Total income from State Government		2,144,504	2,484,620	5,205,195	340,116	(2,720,575)
Surplus/(deficit) for the period		(896,644)	5,677,866	5,205,958	6,574,510	471,908
Other comprehensive income						
Total other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		(896,644)	5,677,866	5,205,958	6,574,510	471,908

Major estimate and actual (2026) variance narratives

1. This significant decrease was due to lower employee-related expenditure resulting from extended vacancies, staff turnover and the delayed filling of a number of positions throughout the year. This resulted in a lower than budgeted Service Level Recoup with the Department.
2. There was a significant decrease in fees and charges for licences and permits when comparing actuals compared to budget. While the budget was informed by the increasing revenue trend observed over the previous two years, actual fee growth aligned with CPI indexation, resulting in lower revenue than forecast.
3. There was a larger cash at balance during the year due to the current year under-spend which was not budgeted for. This resulted in a larger interest income being received during the year.

9. Explanatory statements (continued)

9.1 Explanatory statement (controlled operations) (continued)

Major actual (2026) and comparative data (2025) variance narratives

- A. The Commission transferred to the Department in the 2025 financial year the Sports Wagering Account, Community Gaming Trust Account and the Racing Bets Levy Account following the GLA Act. The Commission no longer holds any special purpose accounts.
- B. This significant decrease was due to lower employee-related expenditure resulting from extended vacancies, staff turnover and the delayed filling of a number of positions throughout the year. This resulted in a lower than prior year Service Level Recoup with the Department.
- C. The Commission transferred to the Department in the 2025 financial year the Sports Wagering Account, Community Gaming Trust Account and the Racing Bets Levy Account following the GLA Act. The Commission no longer holds any special purpose accounts.
- D. The Commission transferred to the Department in the 2025 financial year the Sports Wagering Account following the GLA Act. The Commission no longer holds any special purpose accounts.
- E. The Commission recouped more costs in the 2026 financial year in regards to the regulation of Racing and Wagering Western Australia. Refer to note 3.1 for further details.

9. Explanatory statements (continued)

9.1 Explanatory statement (controlled operations) (continued)

9.1.2 Statement of financial position variances

	Variance Notes	Estimate 2026 \$	Actual 2026 \$	Actual 2025 \$	Variance between actual and estimate \$	Variance between actual results for 2026 and 2025 \$
Assets						
Current assets						
Cash and cash equivalents	1, A	11,467,534	16,985,622	9,510,667	5,518,088	7,474,955
Restricted cash and cash equivalents		-	-	116,713	-	(116,713)
Receivables	B	126,795	1,119,351	150,497	992,556	968,854
Contract assets	C	3,084,256	3,184,036	6,168,514	99,780	(2,984,478)
Other assets		-	19,917	18,969	19,917	948
Total current assets		14,678,585	21,308,926	15,965,360	6,630,341	5,343,566
Non current assets						
Property, plant and equipment		23,718	23,697	30,712	(21)	(7,015)
Total non-current assets		23,718	23,697	30,712	(21)	(7,015)
Total assets		14,702,303	21,332,623	15,996,072	6,630,320	5,336,551
Liabilities						
Current liabilities						
Payables	D	1,394,889	1,968,383	2,192,984	573,494	(224,601)
Total current liabilities		1,394,889	1,968,383	2,192,984	573,494	(224,601)
Total liabilities		1,394,889	1,968,383	2,192,984	573,494	(224,601)
Net assets		13,307,414	19,364,240	13,803,088	6,056,826	5,561,152
Equity						
Accumulated surplus/ (deficit)		13,307,414	19,364,240	13,803,088	6,056,826	5,561,152
Total equity		13,307,414	19,364,240	13,803,088	6,056,826	5,561,152

9. Explanatory statements (continued)

9.1 Explanatory statement (controlled operations) (continued)

9.1.2 Statement of financial position variances (continued)

Major estimate and actual (2026) variance narratives

1. There was a larger cash at balance during the year due to the current year under-spend driven by recruitment delays which was not budgeted for.

Major actual (2026) and comparative data (2025) variance narratives

- A. There was a larger cash at balance during the year due to the current year under-spend driven by recruitment delays.
- B. This is due to GST adjustment on service recoup payments to the department.
- C. This is due to the timing of the issuing of the quarterly Casino Gaming Licence fee which occurred in July in the 2025 financial year and in June for the 2026 financial year.
- D. This is due to a larger payable being owed to the Department at 30 June 2025 than the current year. This was due to the timing of the payment approvals.

9. Explanatory statements (continued)

9.1.3 Statement of cash flows variances

	Variance Notes	Estimate 2026 \$	Actual 2026 \$	Actual 2025 \$	Variance between actual and estimate \$	Variance between actual results for 2026 and 2025 \$
Cash flows from State Government						
Sports wagering account	A	-	-	4,200,000	-	(4,200,000)
Interest received		421,349	577,309	397,767	155,960	179,542
Net cash provided by State Government		421,349	577,309	4,597,767	155,960	(4,020,458)
Cash flows from operating activities						
Payments						
Commission members' remuneration		(659,797)	(721,773)	(467,731)	(61,976)	(254,042)
Payments related to restricted cash and special purpose accounts	B	-	-	(61,321,072)	-	61,321,072
Services and contract fees	1, C	(16,697,286)	(10,950,438)	(8,796,755)	5,746,848	(2,153,683)
GST payments on purchases	D	-	(330,755)	(1,153,389)	(330,755)	822,634
GST Payments to taxation authority	E	-	(110,840)	(6,508,897)	(110,840)	6,398,057
Receipts						
User charges and fees	2, F	15,891,101	18,558,549	10,526,968	2,667,448	8,031,581
Receipts related to restricted cash and special purpose account	G	-	-	58,487,328	-	(58,487,328)
GST receipts on sales	H	-	201,445	5,848,353	201,445	(5,646,908)
GST receipts from taxation authority	I	-	251,458	1,625,090	251,458	(1,373,632)
Net cash provided by/ (used in) operating activities		(1,465,982)	6,897,646	(1,760,105)	8,363,628	8,657,751

9. Explanatory statements (continued)

9.1.3 Statement of cash flows variances (continued)

	Variance Notes	Estimate 2026 \$	Actual 2026 \$	Actual 2025 \$	Variance between actual and estimate \$	Variance between actual results for 2026 and 2025 \$
Cash flows from investing activities						
Payments						
Purchase of non-current physical assets		-	-	(34,987)	-	34,987
Net cash provided by/ (used in) investing activities		-	-	(34,987)	-	34,987
Cash flows from financing activities						
Payments						
Equity transfer to Department of Local Government, Sport	J	-	(116,713)	(10,743,505)	(116,713)	10,626,792
Net cash provided by/ (used in) financing activities		-	(116,713)	(10,743,505)	(116,713)	10,626,792
Net increase/(decrease) in cash and cash equivalents		(1,044,633)	7,358,242	(7,940,830)	8,402,875	15,299,072
Cash and cash equivalents at the beginning of the period		12,512,160	9,627,380	17,568,210	(2,884,780)	(7,940,830)
Cash and cash equivalents at the end of the period		11,467,527	16,985,622	9,627,380	5,518,095	7,358,242

Major estimate and actual (2026) variance narratives

1. This significant decrease was due to lower employee-related expenditure resulting from extended vacancies, staff turnover and the delayed filling of a number of positions throughout the year. This resulted in a lower than budgeted Service Level Recoup with the Department.
2. There was a significant decrease in fees and charges for licences and permits when comparing actuals compared to budget. While the budget was informed by the increasing revenue trend observed over the previous two years, actual fee growth aligned with CPI indexation, resulting in lower revenue than forecast.

9. Explanatory statements (continued)

9.1.3 Statement of cash flows variances (continued)

Major actual (2026) and comparative data (2025) variance narratives

- A. The Commission transferred to the Department in the 2025 financial year the Sports Wagering Account following the GLA Act. The Commission no longer holds any special purpose accounts.
- B. The Commission transferred to the Department in the 2025 financial year the Sports Wagering Account, Community Gaming Trust Account and the Racing Bets Levy Account following the GLA Act. The Commission no longer holds any special purpose accounts.
- C. This significant decrease was due to lower employee-related expenditure resulting from extended vacancies, staff turnover and the delayed filling of a number of positions throughout the year. This resulted in a lower than prior year service level recoup with the Department.
- D. The variance relates to reduced GST receipts and payments associated with the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account.
- E. The variance relates to reduced GST receipts and payments associated with the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account.
- F. This variance is due to the timing of the quarterly Casino Gaming Licence Fee invoices during the year.
- G. The Commission transferred to the Department in the 2025 financial year the Sports Wagering Account, Community Gaming Trust Account and the Racing Bets Levy Account following the GLA Act. The Commission no longer holds any special purpose accounts.
- H. The variance relates to reduced GST receipts and payments associated with the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account.
- I. The variance relates to reduced GST receipts and payments associated with the transfer of the Gaming Community Trust Account, Sports Wagering Account and Racing Bets Levy Account.
- J. The Commission transferred to the Department in the 2025 financial year the Sports Wagering Account, Community Gaming Trust Account and the Racing Bets Levy Account following the GLA Act. The Commission no longer holds any special purpose accounts so no equity payments were made.

Audited key performance indicators

Certification of key performance indicators

For the financial year ended 30 June 2026

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Agency's performance, and fairly represent the performance of the Agency for the financial year ended 30 June 2026.



Mr Gary Dreibergs APM
Chairperson

Gaming and Wagering
Commission

3 September 2026



Ms Katie Hodson-Thomas
Deputy Chairperson

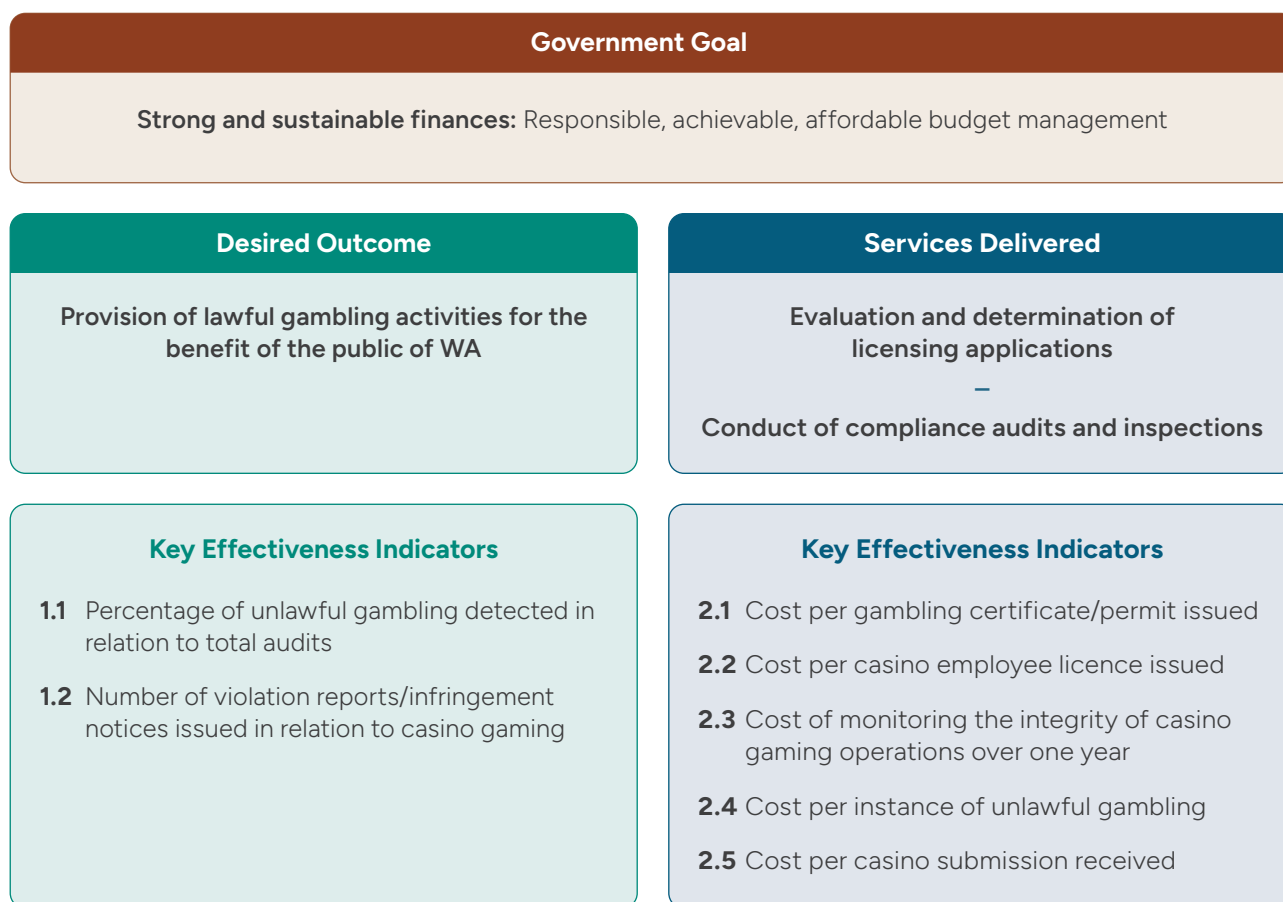
Gaming and Wagering
Commission

3 September 2026

Detailed information in support of key performance indicators

Outcome Based Management Framework

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



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

2025–26 Financial information

The Total Cost of Service (TCoS) for the Commission in 2025–26 was \$10,652,822. This was comprised of all direct (e.g. operational) and indirect (e.g. overheads) costs for the Commission.

The 2025–26 Total Cost of Service was 38 percent lower than target and 8 percent lower than the 2024–25 actual. This primarily reflected lower employee-related expenditure resulting from extended vacancies, staff turnover and the delayed filling of a number of positions throughout the year. While expenditure was lower than anticipated, the Commission maintained its regulatory, licensing and compliance activities and largely achieved its planned service delivery outcomes.

Effectiveness Indicators

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

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

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

Effectiveness Indicator 1.1: Percentage of unlawful gambling detected in relation to total audits

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

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

$$\frac{\text{number of unlawful activities detected}}{\text{total number of audits}} * 100 = \% \text{ of unlawful gambling detected in relation to total audits}$$

1.1 Percentage of unlawful gambling detected in relation to total audits

2022–23 Actual	2023–24 Actual	2024–25 Actual	2025–26 Target	2025–26 Actual	Variation from Target
1.44%	2.34%	1.40%	1.27%	1.25%	-2%

Comment on variance:

- The 2025–26 result was consistent with the target and 11 percent lower than the 2024–25 result.

Effectiveness Indicator 1.2: Number of violation reports/infringement notices issued in relation to casino gaming

This indicator reflects the number of enforcement outcomes (including formal cautions and infringement notices) relating to the casino licensee and licensed employees.

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

2022–23 Actual	2023–24 Actual	2024–25 Actual	2025–26 Target	2025–26 Actual	Variation from Target
5	2	0	5	4	-20%

Comment on variance:

- Four violations/infringements were recorded against the casino licensee or employees in 2025–26. This was lower than the target of five and significantly higher than 2024–25, where no violations/infringements were recorded.

Efficiency indicators

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

The regulatory requirements imposed by the Commission provide increased certainty about the integrity of lawful gambling and regulation of unlawful gambling. Compliance activities support this work by ensuring that regulated entities comply with the relevant legislation. The Commission develops policy and provides regulatory approvals for various aspects of wagering, community gaming, and casino gaming, including the rules of approved games and associated procedures.

Efficiency Indicator 2.1: Cost per gambling certificate/permit issued

Description

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

Calculation

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

$$\frac{\text{Cost of Service}}{\text{\# of certificates and permits issued}} = \text{Cost per gambling certificate or permit issued}$$

2.1 Cost per gambling certificate/permit issued

2022–23 Actual	2023–24 Actual	2024–25 Actual	2025–26 Target	2025–26 Actual	Variation from Target
\$707	\$608	\$1,156	\$1,383	\$859	-38%

Comment on variance:

- During the reporting period, 2,094 certificates and permits were issued, consistent with the target of 2,100. The average cost per certificate or permit was 38 percent lower than target.
- The result was also 26 percent lower than the 2024–25 result, reflecting a lower cost of service rather than a significant change in the volume of certificates and permits issued. Please refer to the 2025–26 Financial information section for an explanation for the lower cost of service.

Efficiency Indicator 2.2: Cost per casino employee licence issued

Description

Employees of the casino are licensed by the Commission in accordance with the provisions of the Casino Control (Burswood Island) (Licensing of Employees) Regulations 1985.

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

Calculation

This indicator is calculated by dividing the cost allocation for the activity by the number of licences issued.

$$\frac{\text{Cost of Service}}{\text{\# of casino employee licences issued}} = \text{Cost per casino employee licence issued}$$

2.2 Cost per casino employee licence issued

2022–23 Actual	2023–24 Actual	2024–25 Actual	2025–26 Target	2025–26 Actual	Variation from Target
\$1,533	\$1,979	\$3,906	\$4,611	\$3,830	-17%

Comment on variance:

- The 2025–26 result of \$3,830 per casino employee licence issued was 17 percent lower than forecast. The number of employee licences issued was 25 percent lower than the target, with 313 issued compared with a target of 420. The lower cost per casino employee licence is consistent with the lower TCoS for 2025–26.

Efficiency Indicator 2.3: Cost of monitoring the integrity of casino gaming operations over one year

Description

The Commission undertakes compliance activities, including audits, inspections and investigations to ensure casino gaming is delivered in accordance with approved rules, and with adequate controls to maintain compliance with legislative requirements. Audits are also carried out to ensure regulated entities' financial systems and processes are correctly accounting for taxable casino revenue.

Regulatory activities may be undertaken in response to suspected non-compliance, complaints from the public or intelligence holdings. Breaches may result in enforcement action by the Commission.

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

Calculation

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

$$\frac{\text{Cost of Service}}{\text{\# of casino violations or infringement notices detected}} = \text{Cost of monitoring the integrity of casino gaming operations over one year}$$

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

2022–23 Actual	2023–24 Actual	2024–25 Actual	2025–26 Target	2025–26 Actual	Variation from Target
\$327,122	\$830,987	\$3,016,373	\$969,873	\$750,467	-23%

Comment on variance:

- In 2025–26 the cost of monitoring the integrity of casino gaming operations was \$750,467, which was 23 percent lower than the target of \$969,873. During the reporting period, four violations/infringements were recorded against the casino licensee and employees, 20 percent lower than forecast (five violations/infringements). The lower cost per violation/infringement is consistent with the lower TCoS for 2025–26.

Efficiency Indicator 2.4: Cost per instance of unlawful gambling

Description

The Commission undertakes compliance monitoring to ensure that gambling activities are conducted in accordance with the Act. Compliance inspections may identify breaches that warrant enforcement action. Investigations are conducted into potential contraventions of obligations and issues that go beyond routine non-compliance.

Investigations may be triggered from outcomes of licensing, audit and inspection activities, complaints from the public or intelligence holdings.

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

Calculation

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

$$\frac{\text{Cost of Service}}{\text{\# unlawful gambling breaches detected}} = \text{Cost per instance of unlawful gambling}$$

2.4 Cost per instance of unlawful gambling detected

2022–23 Actual	2023–24 Actual	2024–25 Actual	2025–26 Target	2025–26 Actual	Variation from Target
\$24,534	\$17,075	\$46,645	\$88,708	\$36,022	-59%

Comment on variance:

- The 2025–26 result of \$36,022 per instance of unlawful gambling detected was 59 percent lower than the target and 23 percent lower than the 2024–25 actual.
- The result reflects both a 38 percent underspend and a higher than expected number of unlawful gambling activities detected. A total of 125 instances were detected during

2025–26, compared with a target of 82, which is 52 percent higher than forecast. This was also 29 percent higher than the 97 instances detected in 2024–25. The increase in detections reflects a strengthened intelligence-led compliance approach.

Efficiency Indicator 2.5: Cost per casino submission received

Description

Casino submissions include requests from the casino licensee for:

- amendments to the casino directions, casino manuals, approval for new games and associated rules, approval of systems, hardware and software and casino game rule changes;
- changes to the Perth Casino resort complex, including development and gazettal of the casino licensed gaming area and new or amended leases within the casino complex such as for retail outlets, restaurants and bars;

Calculation

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

$$\frac{\text{Cost of Service}}{\text{\# submissions received}} = \text{Cost per casino submission received}$$

2.5 Cost per casino submission received

2022–23 Actual	2023–24 Actual	2024–25 Actual	2025–26 Target	2025–26 Actual	Variation from Target
\$559	\$1,072	\$2,477	\$4,067	\$1,425	-65%

Comment on variance:

- The 2025–26 result of \$1,425 per casino submission received was 65 percent lower than the forecast result of \$4,067.
- The number of casino gaming regulatory submissions received during the reporting period was 77 percent higher than forecast, with 106 submissions received against a target of 60. Submissions included amendments to casino directions, casino manuals and casino game rules.
- The higher volume of submissions, together with a lower TCoS for the reporting period, resulted in a lower cost per submission than expected.



Other statutory information

Ministerial directions

Treasurer's Instruction 8(3)

No Ministerial directives were received during the financial year.

Section 48 of the GWC Act

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

On 13 April 2026, the Minister directed the Commission to issue 27 two-up permits for ANZAC Day 2026 to:

- Twenty five branches of the Returned Service League of Australia (WA Branch); and
- Two organisations (ANZAC Club and Yarloop Volunteer Bushfire Brigade).

Other financial disclosures

Pricing policies of services provided

The Commission reviews its fees and charges annually in accordance with the Government's guidelines on the costing and pricing of Government services. In setting fees, the Commission recognises that not for-profit organisations and charitable bodies form a large part of the Commission's customer base. Fees for services under the respective regulations should not pose a barrier to entry for those organisations attempting to raise funds through lawful gambling activities. On 12 November 2025, the Racing and Gaming Regulations Amendment (Fees and Charges) Regulations 2025 amended the:

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

to increase gaming and wagering licensing fees and charges, which came into effect on 1 January 2026. The Commission's fees and charges for the reporting period are available on the department's webpage under Fees and charges – [Gaming and wagering](#).

Capital works

There were no capital works undertaken by the Commission during 2025–26.

Additional reporting and legal requirements

The Commission is not an employing authority under the *Public Sector Management Act 1984* and therefore does not employ staff. It has an agreement with the department, that relates to functions carried out on behalf of the Commission by employees of the department. Accordingly, the Commission does not report on compliance with the following:

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

Relevant information on these requirements is contained in the department's Annual Report.

Other legal requirements

Act of grace payments

There were no act of grace or ex gratia payments during the year

Unauthorised use of credit cards

Table 10 details the personal use expenditure disclosures as per Treasurer's Instruction 8 Requirement 3.2(ii).

Table 10: Instances of unauthorised credit card use	2025–26
The number of instances the Western Australian Government Purchasing Cards have been used for personal purposes	2
The aggregate amount of personal use expenditure for the reporting period	\$54.51
The aggregate amount of personal expenditure settled by the due date (within 5 working days)	nil
The aggregate amount of personal expenditure settled after the due date (after 5 working days)	\$54.51
The aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	nil
The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

Advertising, market research, polling and direct mail expenditure

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission must report on any expenditure incurred for advertising, market research, polling, direct mail and media advertising. Total expenditure for 2025–26 is provided in Table 11.

Table 11: Expenditure on advertising, market research, polling, direct mail and media advertising in 2025–26

Class of expenditure	Organisation	Amount (\$)	Total (\$)
Advertising		2,065.54 ¹	2,065.54 ¹
Media advertising	The West Australian	559.77	559.77
Grand total		2,625.31	2,625.31

¹ Includes \$1,584.13 advertising costs for the Commission included in expense recoup from LGIRS

Government policy requirements

Gaming and Wagering Commission Remuneration

Members are remunerated for their participation on the Commission. The remuneration is set by the Minister for Racing and Gaming on the advice of the Public Sector Commissioner as per section 13 of the GWC Act. Details of period of membership and remuneration is provided in Table 12.

Table 12: Remuneration for Gaming and Wagering Commission members in 2025–26

Position title	Member name	Type of remuneration	Period of membership	Gross/Actual remuneration for 2025–26 ¹
Chairperson	Mr Gary Dreiberger	Annual	01/07/25–30/06/26	\$167,873
Deputy Chairperson	Ms Katie Hodson-Thomas	Annual	01/07/25–30/06/26	\$42,045
Member	Mr Colin Murphy	Annual	01/07/25–30/06/26	\$42,045
Member	Ms Helen Creed	Annual	01/07/25–30/06/26	\$42,045
Member	Mr Sam Buckeridge	Annual	01/07/25–30/06/26	\$42,045
Member (Casino Monitor)	Mr Paul Steel	Annual	01/08/25–30/06/26	\$220,701
Member	Ms Melanie Cave	Annual	01/07/25–30/06/26	\$42,045
Member	Hon Bill Johnston	Annual	08/09/25–30/06/26	\$34,169

¹ Salary/sitting fee, paid proportionally across the financial year according to period of membership excluding superannuation.

Glossary

ACGR	Australasian Casino & Gambling Regulator	LGIRS	The Department of Local Government, Industry Regulation and Safety (the department)
ACMA	Australian Communications and Media Authority	MLA	Member of the Legislative Assembly
APM	Australian Police Medal	MoU	Memorandum of Understanding
AUSTRAC	Australian Transaction Reports and Analysis Centre	NCPF	National Consumer Protection Framework
BCA	<i>Betting Control Act 1954</i>	OAM	Medal of the Order of Australia
CARE	Comprehensive Assessment of Regulated Entities	OBM	Outcome Based Management
CARE-TAB	CARE inspection program relating to TAB	PCRC	Perth Casino Royal Commission
CBIA Act	<i>Casino (Burswood Island) Agreement Act 1985</i>	PCYC	Police & Community Youth Centres
CCA	<i>Casino Control Act 1984</i>	PSM	Public Service Medal
CRIS	Consultation Regulatory Impact Statement	RWWA	Racing and Wagering Western Australia
EGM	Electronic Gaming Machine	SLA	Service Level Agreement
ESG	Environmental, Social and Governance	TAB	Totalisator Agency Board
FMA	<i>Financial Management Act 2006</i>	TI	Treasurer's Instruction
FTE	Full-time equivalent	WA	Western Australia
GLA Act	<i>Gambling Legislation Amendment Act 2024</i>	WAIS	Western Australian Institute of Sport
GWC	Gaming and Wagering Commission of Western Australia (the Commission)	WHS	Work health and safety
GWC Act	<i>Gaming And Wagering Commission Act 1987 (WA)</i>		
GWR	Gaming and Wagering Regulation		
JP	Justice of the Peace		
KPI	Key Performance Indicator		



Government of **Western Australia**
Gaming and Wagering Commission of Western Australia

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